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**FACTORS AFFECTING USER SATISFACTION IN HASIL
INTEGRATED TAX SYSTEM (HITS) AMONG INLAND
REVENUE BOARD OF MALAYSIA (IRBM) OFFICERS**

MUHAMMAD NAJIB BIN ABD RAZAK



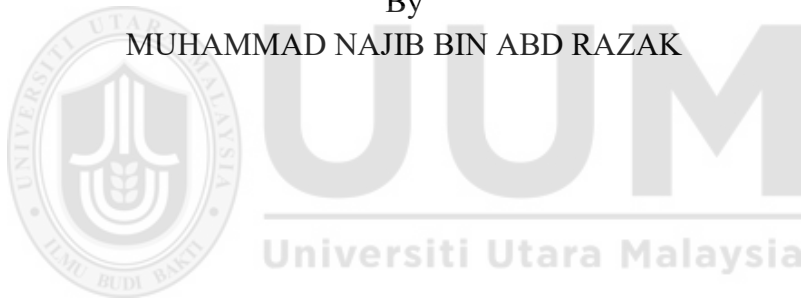
**MASTER OF SCIENCE
(INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA**

MAY 2024

FACTORS AFFECTING USER SATISFACTION IN HASIL INTEGRATED TAX
SYSTEM (HITS) AMONG INLAND REVENUE BOARD OF MALAYSIA (IRBM)
OFFICERS

By

MUHAMMAD NAJIB BIN ABD RAZAK



Project Paper Submitted to
Tunku Puteri Intan Safinaz School of Accountancy
(TISSA-UUM),
Universiti Utara Malaysia,
in Partial Fulfillment of the Requirement for the Master of Science
(International Accounting)



Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

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**FACTORS AFFECTING USER SATISFACTION IN HASIL
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ABSTRACT

This study investigated the Factors Affecting User Satisfaction in Hasil Integrated Tax System (HITS) among Inland Revenue Board of Malaysia (IRBM) Officers. The performance of an organization's e-services can be evaluated comprehensively through the level of user satisfaction. Organizations can identify the strengths and weaknesses of the developed e-services. Thus, organizations can implement initiatives to improve the quality of e-services provided to users and further increase competitiveness. Four independent variables namely System Quality (SQ), Information Quality (IQ), Service Quality (SVQ), and System Use (SU), using the updated DeLone and McLean Model of Information Systems Success were adapted to assess the factor affecting of user satisfaction with HITS. Data collection involved 120 officers of IRBM from various department and section across IRBMs' office from all over Malaysia. This study focuses on seven (7) hypotheses to examine the results of the significant relationship between the independent variables and the level of user satisfaction. The study found that System Quality (SQ), Information Quality (IQ) and Service Quality (SVQ) have significant relationships with the use of HITS and user satisfaction. Therefore, a further study needs to be conducted to examine its effectiveness and whether the development of HITS will increase the amount of tax collection and improve the quality of service to customers.

Keywords: HASIL Integrated Tax System (HITS), user satisfaction, taxpayers, system quality, information quality, service quality

ABSTRAK

Kajian ini meneliti faktor yang mempengaruhi kepuasan pengguna terhadap Hasil Integrated Tax System (HITS) dalam kalangan Pegawai Lembaga Hasil Dalam Negeri (LHDN) di Malaysia. Prestasi e-perkhidmatan sesebuah organisasi boleh dinilai secara komprehensif melalui tahap kepuasan pengguna. Organisasi dapat mengenalpasti faktor kelebihan dan kelemahan dalam e-perkhidmatan yang dibangunkan. Justeru, organisasi boleh melaksanakan inisiatif bagi menambahbaik kualiti e-perkhidmatan yang disediakan kepada pengguna dan seterusnya meningkatkan daya saing. Empat pembolehubah bebas iaitu Kualiti Sistem (SQ), Kualiti Maklumat (IQ), Kualiti Perkhidmatan (SVQ), dan Penggunaan (SU) HITS telah disesuaikan untuk faktor yang mempengaruhi pengguna terhadap HITS dengan menggunakan Model Kemas Kini Kejayaan Sistem Maklumat Delone dan McLean. Data dikutip dari 120 orang pegawai di LHDNM daripada pelbagai Jabatan dan Seksyen merentasi pejabat LHDNM di seluruh Malaysia. Kajian ini memberikan tumpuan kepada tujuh (7) hipotesis bagi melihat hubungan signifikan yang wujud antara pemboleh ubah bebas dan tahap kepuasan pengguna. Dapatan kajian menunjukkan bahawa Kualiti Sistem (KS), Kualiti Maklumat (KM) dan Kualiti Perkhidmatan (KP) mempunyai hubungan signifikan dengan penggunaan HITS dan kepuasan pengguna. Kajian juga mendapati penggunaan HITS mempunyai hubungan signifikan dengan kepuasan pengguna. Oleh itu, satu kajian lanjut perlu dilakukan bagi meneliti keberkesanannya dan adakah pembangunan HITS ini memberi peningkatan kepada jumlah kutipan cukai dan meningkatkan mutu perkhidmatan kepada pelanggan.

Kata kunci: *HASiL Integrated Tax System (HITS), kepuasan pengguna, pembayar cukai, kualiti sistem, kualiti maklumat, kualiti perkhidmatan.*

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Moving forward, I feel compelled to extend my sincere and heartfelt thanks to my esteemed supervisor, Dr. Mohd Hadzrami Bin Harun Rasit, whose support, invaluable guidance, and continuous encouragement have been instrumental in shaping my academic endeavours. His exceptional mentorship has propelled me towards excellence, and for that, I am eternally grateful. Furthermore, I am indebted to all my lecturers for their motivational and belief in my potential and their tireless efforts in nurturing my intellectual growth. Their continuous assistance and invaluable advice have significantly contributed to my academic development, and I hold their contributions in the highest regard. I am profoundly grateful for their exceptional dedication and commitment. May Allah SWT shower them with abundant blessings and grant them success in all their future endeavours.

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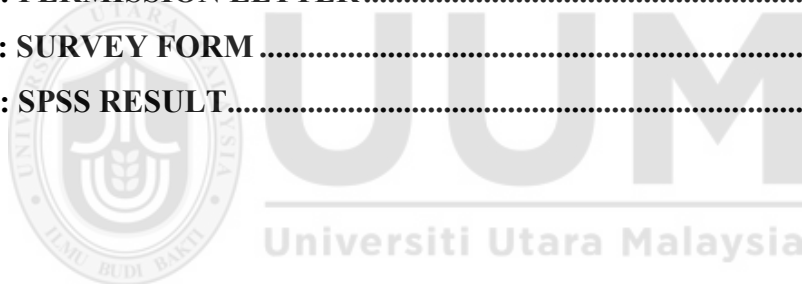
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LIST OF ABBREVIATIONS

ERP	Enterprise Resources Planning
HITS	HASiL Integrated Tax System
H1	Hypothesis 1
H2	Hypothesis 2
H3	Hypothesis 3
H4	Hypothesis 4
H5	Hypothesis 5
H6	Hypothesis 6
H7	Hypothesis 7
IQ	Information Quality
IRBM	Inland Revenue Board of Malaysia
IS	Information System
SPSS	Statistical package for Social Science
SQ	System Quality
SVQ	Service Quality
US	User Satisfaction
IT	Information Technology
SPSS	Statistical Package for Social Science
TAM	Technology Acceptance Model
TPB	Theory of Planned Behaviour
TRA	Theory of Reasoned Action

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CHAPTER 1 INTRODUCTION

1.1 Background of the Study

Information systems (IS) hold great significant in government institutions and public administration, garnering considerable attention in numerous developing nations. Over recent years, there has been widespread adoption of IS, particularly within government entities, aimed at enhancing service quality and accelerating service delivery to the public. The evolution of information technology has shifted the fundamental of technological proficiency to the efficiency of services and information systems, resulting in enhanced accessibility and delivery of government services for the benefit of the public and technology users. Additionally, information technology fosters transparency in procedures and assists government sectors in implementing more effective management systems to mitigate inefficiencies in process flows.

In the context of the study, it is crucial to understand the other countries' tax administration systems for insight into the landscape of the Inland Revenue Board of Malaysia (IRBM). The tax administration systems encompass various tax administration frameworks and practices adopted by countries worldwide to manage tax collection and compliance. Understanding the global trends and best practices in tax administration can provide valuable insights for enhancing the effectiveness of local tax systems, such as the one employed by the IRBM. Further on this, several information technologies in IRBM such as MyTax Portal, Case Management System (CMS), Enterprise Taxpayer Profile (ETP), Smart Management and Reliable Tax System (SMART) and as well as Hasil Integrated Tax System (HITS) are used in assist its daily operations.

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APPENDIX A: PERMISSION LETTER



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Dear Sir/Madam,

DATA COLLECTION

COURSE : MASTERS PROJECT
COURSE CODE : BPMZ6996
LECTURER : DR. MOHD HADZRAMI BIN HARUN RASIT

This is to certify that the following is a postgraduate student from UUM College of Business, Universiti Utara Malaysia. He is pursuing the above-mentioned course which requires him to undertake an academic study and prepare an assignment. The details are as follows:

NO.	NAME	MATRIC NO.
1.	MUHAMMAD NAJIB BIN ABD RAZAK	831486

In this regard, I hope that you could kindly provide him with assistance and cooperation so that he can successfully complete the assignment given. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance are very much appreciated.

Thank you.

"MALAYSIA MADANI"
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Assistant
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Director
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APPENDIX B: SURVEY FORM



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QUESTIONNAIRE SOAL SELIDIK

FACTORS AFFECTING USER SATISFACTION IN HASIL INTEGRATED TAX SYSTEM (HITS) AMONG INLAND REVENUE BOARD OF MALAYSIA (IRBM) OFFICERS

Dear participant,

This questionnaire is designed to study about the factors affecting user satisfaction in Hasil Integrated Tax System (HITS) among Inland Revenue Board Of Malaysia (IRBM) officers. Your participant is highly appreciated.

This study is conducted as a partial fulfilment for my Master of Science (International Accounting). The information you provide for the purpose of this study will be kept **STRICTLY CONFIDENTIAL** and for the academic purpose only.

Your input is highly valued. Thank you very much for your time and cooperation.

Yours sincerely,

Peserta yang dihormati,
Soal selidik ini direka untuk mengkaji faktor yang mempengaruhi kepuasan pengguna terhadap *Hasil Integrated Tax System* (HITS) dalam kalangan Pegawai Lembaga Hasil Dalam Negeri (LHDN). Penyertaan anda adalah amat diharapkan.

Kajian ini dilakukan sebagai memenuhi sebahagian daripada keperluan Sarjana Sains (Perakaunan Antarabangsa). Maklumat yang anda berikan untuk tujuan kajian ini akan **DIRAHSIAKAN** dan untuk tujuan akademik sahaja.

Maklumbalas anda amatlah dihargai. Terima kasih atas kerjasama yang diberikan.

Yang ikhlas,

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SECTION A: DEMOGRAPHIC INFORMATION
BAHAGIAN A: MAKLUMAT DEMOGRAFI

Please tick (✓) in the box provided.

Sila tandakan (✓) di dalam kotak yang disediakan.

1) Gender / *Jantina*

	Male / <i>Lelaki</i>
	Female / <i>Perempuan</i>

2) Age / *Umur*

	< 20
	21 – 30
	31 – 40
	41 – 50
	51 +

3) Race / *Bangsa*

	Malay / <i>Melayu</i>
	Chinese / <i>Cina</i>
	Indian / <i>India</i>
	Others / <i>Lain – lain</i>

4) Highest Academic Qualification / *Tahap Pendidikan Tertinggi*

	Diploma / STPM / A-Level
	Bachelor Degree / <i>Sarjana Muda</i>
	Master / <i>Sarjana</i>
	PhD / <i>Doktor Falsafah</i>
	Others / <i>Lain-lain</i>

5) Designation / *Jawatan*

	E1-E2
	E3-E4
	L1 – L2
	Others / <i>Lain-lain</i>

6) Current work activity / *Aktiviti tugas semasa*

	Audit / <i>Audit</i>
	Collection / <i>Pungutan</i>
	Legal / <i>Undang-Undang</i>
	Customer Service / <i>Khidmat Pelanggan</i>
	Investigation / <i>Siasatan</i>

	Stamp Duty / <i>Duti Setem</i>
	Real Property Gain Tax / <i>Cukai Keuntungan Harta Tanah</i>
	Intelligence & Profiling / <i>Perisikan dan Profiling</i>
	Others / Lain-lain

7) How would you rate your skills using HITS?

Bagaimana anda menilai kemahiran anda menggunakan HITS?

	Very weak / <i>Sangat Lemah</i>
	Weak / <i>Lemah</i>
	Not Sure / <i>Tidak Pasti</i>
	Good / <i>Baik</i>
	Very Good / <i>Sangat Baik</i>

SECTION B: FACTORS AFFECTING USER SATISFACTION IN HASIL INTEGRATED TAX SYSTEM (HITS)

BAHAGIAN B: FAKTOR MEMPENGARUHI TAHAP KEPUASAN PENGGUNA TERHADAP HASIL INTEGRATED TAX SYSTEM (HITS)

Based on the scale given below, please **circle the appropriate number that best described you in each statement**. The numbers below has the following meaning respectively.

*Berdasarkan skala yang diberi, sila **bulatkan nombor yang paling menggambarkan anda dalam setiap pernyataan**. Nombor-nombor di bawah masing-masing mempunyai makna berikut:-*

1	2	3	4	5
Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
<i>Sangat Tidak Setuju</i>	<i>Tidak Setuju</i>	<i>Tidak Pasti</i>	<i>Setuju</i>	<i>Sangat Setuju</i>

SYSTEM QUALITY KUALITI SISTEM		Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
1.	I think the HITS is easy to use. <i>Saya berpendapat HITS senang digunakan.</i>	1	2	3	4	5
2.	I think the HITS is user friendly. <i>Saya berpendapat sistem HITS adalah mesra pengguna.</i>	1	2	3	4	5
3.	For me the HITS is stable. <i>Bagi saya sistem HITS adalah stabil.</i>	1	2	3	4	5
4.	For me the response time of HITS is acceptable. <i>Bagi saya masa tindak balas HITS boleh diterima.</i>	1	2	3	4	5

INFORMATION QUALITY KUALITI MAKLUMAT		Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
5.	The knowledge or information provided by HITS is available at a time suitable for its use. <i>Pengetahuan atau maklumat yang disediakan oleh HITS tersedia pada masa yang sesuai untuk digunakan.</i>	1	2	3	4	5
6.	The knowledge or information provided by HITS is important and helpful for my works. <i>Pengetahuan atau maklumat yang diberikan oleh HITS adalah penting dan berguna untuk kerja saya.</i>	1	2	3	4	5
7.	The knowledge or information provided by HITS is meaningful and understandable. <i>Pengetahuan atau maklumat yang diberikan oleh HITS adalah bermakna dan difahami.</i>	1	2	3	4	5
8.	The knowledge classification or index in HITS is clear and unambiguous. <i>Klasifikasi atau indeks pengetahuan dalam HITS adalah jelas.</i>	1	2	3	4	5

SERVICE QUALITY KUALITI PERKHIDMATAN		Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
9.	The HITS help desk is very helpful to me. <i>Meja bantuan HITS amat membantu saya.</i>	1	2	3	4	5
10.	HITS provides user guides and accurate information. <i>HITS menyediakan panduan pengguna dan maklumat yang tepat.</i>	1	2	3	4	5
11.	HITS provides a standardised process workflow in my works. <i>HITS menyediakan proses kerja yang bertetapan dalam kerja saya.</i>	1	2	3	4	5

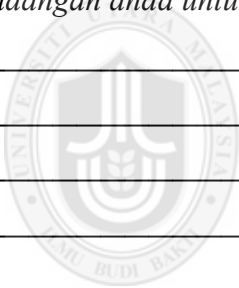
SERVICE QUALITY KUALITI PERKHIDMATAN		Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
12.	Learning to operate HITS is easy. <i>Pembelajaran untuk mengendalikan HITS adalah mudah.</i>	1	2	3	4	5

SYSTEM USE PENGUNAAN SISTEM		Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
13.	I use HITS to help me make decisions. <i>Saya menggunakan HITS untuk membantu saya membuat keputusan.</i>	1	2	3	4	5
14.	I would like to recommend using HITS to my colleagues. <i>Saya akan mencadangkan penggunaan HITS kepada rakan sekerja saya.</i>	1	2	3	4	5
15.	I use HITS to communicate knowledge and information with colleagues. <i>Saya menggunakan HITS untuk menyampaikan pengetahuan dan maklumat dengan rakan sekerja.</i>	1	2	3	4	5
16.	I utilize HITS to facilitate my works. <i>Saya menggunakan HITS untuk memudahkan kerja saya.</i>	1	2	3	4	5

USER SATISFACTION KEPUASAN PENGGUNA		Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
17.	I am satisfied with the quality of the HITS. <i>Saya berpuas hati dengan kualiti HITS.</i>	1	2	3	4	5
18.	I am satisfied with the quality of information displayed in HITS. <i>Saya berpuas hati dengan kualiti maklumat yang dipaparkan dalam HITS.</i>	1	2	3	4	5

USER SATISFACTION KEPUASAN PENGGUNA		Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
19.	I am satisfied with the quality of HITS service. <i>Saya berpuas hati dengan kualiti perkhidmatan HITS.</i>	1	2	3	4	5
20.	Using HITS was a pleasant experience. <i>Menggunakan HITS adalah satu pengalaman yang menyenangkan.</i>	1	2	3	4	5
21.	Overall, I was satisfied with HITS usage experience. <i>Secara keseluruhan, saya berpuas hati dengan pengalaman penggunaan HITS.</i>	1	2	3	4	5

22. State your suggestion for improving the HITS.
Nyatakan cadangan anda untuk menambah baik HITS.



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**THANK YOU VERY MUCH FOR YOUR VALUABLE TIME AND SUPPORT.
TERIMA KASIH ATAS MASA DAN SOKONGAN ANDA.**



APPENDIX C: SPSS RESULT

Frequency Table

Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male	58	48.3	48.3	48.3
Female	62	51.7	51.7	100.0
Total	120	100.0	100.0	

Age

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 21 - 30 years	7	5.8	5.8	5.8
31 - 40 years	62	51.7	51.7	57.5
41 - 50 years	47	39.2	39.2	96.7
51 years and above	4	3.3	3.3	100.0
Total	120	100.0	100.0	

Race

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Malay	104	86.7	86.7	86.7
Chinese	6	5.0	5.0	91.7
Indian	6	5.0	5.0	96.7
Others	4	3.3	3.3	100.0
Total	120	100.0	100.0	

Academic

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Diploma / STPM / A-Level	11	9.2	9.2	9.2
Bachelor Degree	73	60.8	60.8	70.0
Master	33	27.5	27.5	97.5
Others	3	2.5	2.5	100.0
Total	120	100.0	100.0	

Designation

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid E1 - E2	37	30.8	30.8	30.8
E3 - E4	51	42.5	42.5	73.3
L1- L2	11	9.2	9.2	82.5
Others	21	17.5	17.5	100.0
Total	120	100.0	100.0	

Current Work

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Audit	54	45.0	45.0	45.0
Collection	11	9.2	9.2	54.2
Legal	15	12.5	12.5	66.7
Customer Service	12	10.0	10.0	76.7
Investigation	5	4.2	4.2	80.8
Stamp Duty	2	1.7	1.7	82.5
Real Prosperity Gain Tax	2	1.7	1.7	84.2
Intelligence & Profilling	7	5.8	5.8	90.0
Others	12	10.0	10.0	100.0
Total	120	100.0	100.0	

Rate Skill

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Weak	4	3.3	3.3	3.3
Not sure	11	9.2	9.2	12.5
Good	89	74.2	74.2	86.7
Very good	16	13.3	13.3	100.0
Total	120	100.0	100.0	

Correlations

		Correlations				
		Information Quality	System Quality	Service Quality	System Use	User Satisfaction
Information Quality	Pearson Correlation	1	.761**	.735**	.781**	.789**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	120	120	120	120	120
System Quality	Pearson Correlation	.761**	1	.801**	.634**	.845**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	120	120	120	120	120
Service Quality	Pearson Correlation	.735**	.801**	1	.702**	.828**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	120	120	120	120	120
System Use	Pearson Correlation	.781**	.634**	.702**	1	.756**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	120	120	120	120	120
User Satisfaction	Pearson Correlation	.789**	.845**	.828**	.756**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	120	120	120	120	120

** . Correlation is significant at the 0.01 level (2-tailed).

Frequency Table

B5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	5	4.2	4.2	5.0
	NS	13	10.8	10.8	15.8
	A	80	66.7	66.7	82.5
	SA	21	17.5	17.5	100.0
	Total	120	100.0	100.0	

B6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	2	1.7	1.7	1.7
	NS	8	6.7	6.7	8.3
	A	67	55.8	55.8	64.2
	SA	43	35.8	35.8	100.0
	Total	120	100.0	100.0	

B7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	4	3.3	3.3	4.2
	NS	7	5.8	5.8	10.0
	A	76	63.3	63.3	73.3
	SA	32	26.7	26.7	100.0
	Total	120	100.0	100.0	

B8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	5	4.2	4.2	4.2
	NS	15	12.5	12.5	16.7
	A	76	63.3	63.3	80.0
	SA	24	20.0	20.0	100.0
	Total	120	100.0	100.0	

B1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	7	5.8	5.8	6.7
	NS	10	8.3	8.3	15.0
	A	71	59.2	59.2	74.2
	SA	31	25.8	25.8	100.0
	Total	120	100.0	100.0	

B2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	3	2.5	2.5	2.5
	D	6	5.0	5.0	7.5
	NS	14	11.7	11.7	19.2
	A	68	56.7	56.7	75.8
	SA	29	24.2	24.2	100.0
	Total	120	100.0	100.0	

B3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	6	5.0	5.0	5.0
	D	20	16.7	16.7	21.7
	NS	23	19.2	19.2	40.8
	A	59	49.2	49.2	90.0
	SA	12	10.0	10.0	100.0
	Total	120	100.0	100.0	

B4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.7	1.7	1.7
	D	10	8.3	8.3	10.0
	NS	12	10.0	10.0	20.0
	A	79	65.8	65.8	85.8
	SA	17	14.2	14.2	100.0
	Total	120	100.0	100.0	

B9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	3	2.5	2.5	2.5
	D	14	11.7	11.7	14.2
	NS	30	25.0	25.0	39.2
	A	61	50.8	50.8	90.0
	SA	12	10.0	10.0	100.0
	Total	120	100.0	100.0	

B10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.7	1.7	1.7
	D	11	9.2	9.2	10.8
	NS	21	17.5	17.5	28.3
	A	68	56.7	56.7	85.0
	SA	18	15.0	15.0	100.0
	Total	120	100.0	100.0	

B11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	9	7.5	7.5	8.3
	NS	20	16.7	16.7	25.0
	A	67	55.8	55.8	80.8
	SA	23	19.2	19.2	100.0
	Total	120	100.0	100.0	

B12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	3	2.5	2.5	2.5
	D	6	5.0	5.0	7.5
	NS	18	15.0	15.0	22.5
	A	72	60.0	60.0	82.5
	SA	21	17.5	17.5	100.0
	Total	120	100.0	100.0	

B13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	7	5.8	5.8	5.8
	NS	13	10.8	10.8	16.7
	A	66	55.0	55.0	71.7
	SA	34	28.3	28.3	100.0
	Total	120	100.0	100.0	

B14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	5	4.2	4.2	5.0
	NS	13	10.8	10.8	15.8
	A	67	55.8	55.8	71.7
	SA	34	28.3	28.3	100.0
	Total	120	100.0	100.0	

B15

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	9	7.5	7.5	8.3
	NS	10	8.3	8.3	16.7
	A	70	58.3	58.3	75.0
	SA	30	25.0	25.0	100.0
	Total	120	100.0	100.0	

B16

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	5	4.2	4.2	5.0
	NS	14	11.7	11.7	16.7
	A	64	53.3	53.3	70.0
	SA	36	30.0	30.0	100.0
	Total	120	100.0	100.0	

B17

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	4	3.3	3.3	3.3
	D	10	8.3	8.3	11.7
	NS	16	13.3	13.3	25.0
	A	70	58.3	58.3	83.3
	SA	20	16.7	16.7	100.0
	Total	120	100.0	100.0	

B18

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	6	5.0	5.0	5.8
	NS	12	10.0	10.0	15.8
	A	77	64.2	64.2	80.0
	SA	24	20.0	20.0	100.0
	Total	120	100.0	100.0	

B19

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.7	1.7	1.7
	D	8	6.7	6.7	8.3
	NS	14	11.7	11.7	20.0
	A	75	62.5	62.5	82.5
	SA	21	17.5	17.5	100.0
	Total	120	100.0	100.0	

B20

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.8	.8	.8
	D	10	8.3	8.3	9.2
	NS	14	11.7	11.7	20.8
	A	74	61.7	61.7	82.5
	SA	21	17.5	17.5	100.0
	Total	120	100.0	100.0	

B21

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	10	8.3	8.3	8.3
	NS	7	5.8	5.8	14.2
	A	80	66.7	66.7	80.8
	SA	23	19.2	19.2	100.0
	Total	120	100.0	100.0	

level informationquality

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Low	4	3.3	3.3	3.3
	Moderate	9	7.5	7.5	10.8
	High	67	55.8	55.8	66.7
	Very high	40	33.3	33.3	100.0
	Total	120	100.0	100.0	

level systemquality

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very low	4	3.3	3.3	3.3
	Low	3	2.5	2.5	5.8
	Moderate	18	15.0	15.0	20.8
	High	65	54.2	54.2	75.0
	Very high	30	25.0	25.0	100.0
	Total	120	100.0	100.0	

level servicequality

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very low	3	2.5	2.5	2.5
	Low	8	6.7	6.7	9.2
	Moderate	17	14.2	14.2	23.3
	High	69	57.5	57.5	80.8
	Very high	23	19.2	19.2	100.0
	Total	120	100.0	100.0	

level systemuse

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very low	1	.8	.8	.8
	Low	5	4.2	4.2	5.0
	Moderate	12	10.0	10.0	15.0
	High	58	48.3	48.3	63.3
	Very high	44	36.7	36.7	100.0
	Total	120	100.0	100.0	

level satisfaction

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very low	5	4.2	4.2	4.2
	Low	5	4.2	4.2	8.3
	Moderate	13	10.8	10.8	19.2
	High	72	60.0	60.0	79.2
	Very high	25	20.8	20.8	100.0
	Total	120	100.0	100.0	

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.888	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B5	12.37	3.444	.722	.869
B6	12.07	3.693	.714	.871
B7	12.21	3.276	.809	.835
B8	12.33	3.401	.779	.847

Reliability Statistics

Cronbach's Alpha	N of Items
.862	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B1	11.20	5.556	.768	.805
B2	11.28	5.146	.796	.788
B3	11.81	4.812	.708	.832
B4	11.41	5.992	.597	.867

Reliability Statistics

Cronbach's Alpha	N of Items
.901	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B9	11.44	5.375	.765	.877
B10	11.24	5.210	.860	.841
B11	11.13	5.747	.739	.886
B12	11.13	5.663	.752	.881

Reliability Statistics

Cronbach's Alpha	N of Items
.913	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B13	12.13	5.024	.763	.901
B14	12.13	4.967	.776	.896
B15	12.20	4.649	.822	.881
B16	12.12	4.709	.849	.871

Reliability Statistics

Cronbach's Alpha	N of Items
.954	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
B17	15.68	8.840	.859	.948
B18	15.48	9.966	.830	.951
B19	15.58	9.272	.897	.939
B20	15.58	9.304	.898	.939
B21	15.48	9.664	.899	.940

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.797
Bartlett's Test of Sphericity	Approx. Chi-Square	273.308
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
B5	1.000	.709
B6	1.000	.704
B7	1.000	.808
B8	1.000	.777

Extraction Method:
Principal Component
Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.999	74.971	74.971	2.999	74.971	74.971
2	.476	11.906	86.877			
3	.300	7.494	94.370			
4	.225	5.630	100.000			

Extraction Method: Principal Component Analysis.

**Component
Matrix^a**

	Component
	1
B5	.842
B6	.839
B7	.899
B8	.882

Extraction Method:

Principal

Component

Analysis.

a. 1 components
extracted.

**Rotated
Compon
ent
Matrix^a**

--

a. Only one component was extracted. The solution cannot be rotated.



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Universiti Utara Malaysia

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.750
Bartlett's Test of Sphericity	Approx. Chi-Square	275.954
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
		n
B1	1.000	.787
B2	1.000	.823
B3	1.000	.701
B4	1.000	.556

Extraction Method:

Principal Component

Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.866	71.656	71.656	2.866	71.656	71.656
2	.610	15.252	86.908			
3	.383	9.575	96.482			
4	.141	3.518	100.000			

Extraction Method: Principal Component Analysis.

Component

Matrix^a

	Component
	1
B1	.887
B2	.907
B3	.837
B4	.746

Extraction Method:

Principal
Component
Analysis.

a. 1 components
extracted.

Rotated

Compon

ent

Matrix^a

--

a. Only one component was extracted. The solution cannot be rotated.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.822
Bartlett's Test of Sphericity	Approx. Chi-Square	302.749
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
B9	1.000	.757
B10	1.000	.861
B11	1.000	.727
B12	1.000	.741

Extraction Method:

Principal Component

Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.085	77.133	77.133	3.085	77.133	77.133
2	.391	9.771	86.904			
3	.342	8.558	95.462			
4	.182	4.538	100.000			

Extraction Method: Principal Component Analysis.

Component

Matrix^a

	Component
	1
B9	.870
B10	.928
B11	.852
B12	.861

Extraction Method:

Principal

Component

Analysis.

a. 1 components

extracted.

**Rotated
Component
Matrix^a**

--

a. Only one component was extracted. The solution cannot be rotated.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.830
Bartlett's Test of Sphericity	Approx. Chi-Square	332.130
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
B13	1.000	.747
B14	1.000	.765
B15	1.000	.817
B16	1.000	.846

Extraction Method:
Principal Component
Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.175	79.379	79.379	3.175	79.379	79.379
2	.340	8.509	87.888			
3	.311	7.782	95.670			
4	.173	4.330	100.000			

Extraction Method: Principal Component Analysis.

**Component
Matrix^a**

	Component
	1
B13	.864
B14	.875
B15	.904
B16	.920

Extraction Method:

Principal

Component

Analysis.

a. 1 components
extracted.

**Rotated
Component
Matrix^a**

--

a. Only one component was extracted. The solution cannot be rotated.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.909
Bartlett's Test of Sphericity	Approx. Chi-Square	632.640
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
B17	1.000	.828
B18	1.000	.794
B19	1.000	.875
B20	1.000	.877
B21	1.000	.879

Extraction Method:

Principal Component

Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.253	85.069	85.069	4.253	85.069	85.069
2	.275	5.504	90.573			
3	.185	3.691	94.265			
4	.160	3.204	97.468			
5	.127	2.532	100.000			

Extraction Method: Principal Component Analysis.

Component

Matrix^a

	Component
	1
B17	.910
B18	.891
B19	.935
B20	.937
B21	.938

Extraction Method:

Principal
Component
Analysis.

a. 1 components
extracted.

Rotated

Compon

ent

Matrix^a

--

a. Only one component was extracted. The solution cannot be rotated.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Service Quality, Information Quality, System Quality ^b		Enter

a. Dependent Variable: System Use

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.805 ^a	.648	.639	.43422	2.137

a. Predictors: (Constant), Service Quality, Information Quality, System Quality

b. Dependent Variable: System Use

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	40.291	3	13.430	71.230	.000 ^b
	Residual	21.871	116	.189		
	Total	62.162	119			

a. Dependent Variable: System Use

b. Predictors: (Constant), Service Quality, Information Quality, System Quality

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.271	.270		1.004	.317		
	Information Quality	.725	.107	.610	6.804	.000	.377	2.652
	System Quality	-.089	.097	-.093	-.919	.360	.294	3.403
	Service Quality	.309	.091	.329	3.379	.001	.321	3.117

a. Dependent Variable: System Use

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Information Quality	System Quality	Service Quality
1	1	3.963	1.000	.00	.00	.00	.00
	2	.024	12.932	.57	.00	.07	.12
	3	.008	22.479	.05	.05	.56	.87
	4	.006	25.783	.38	.94	.37	.01

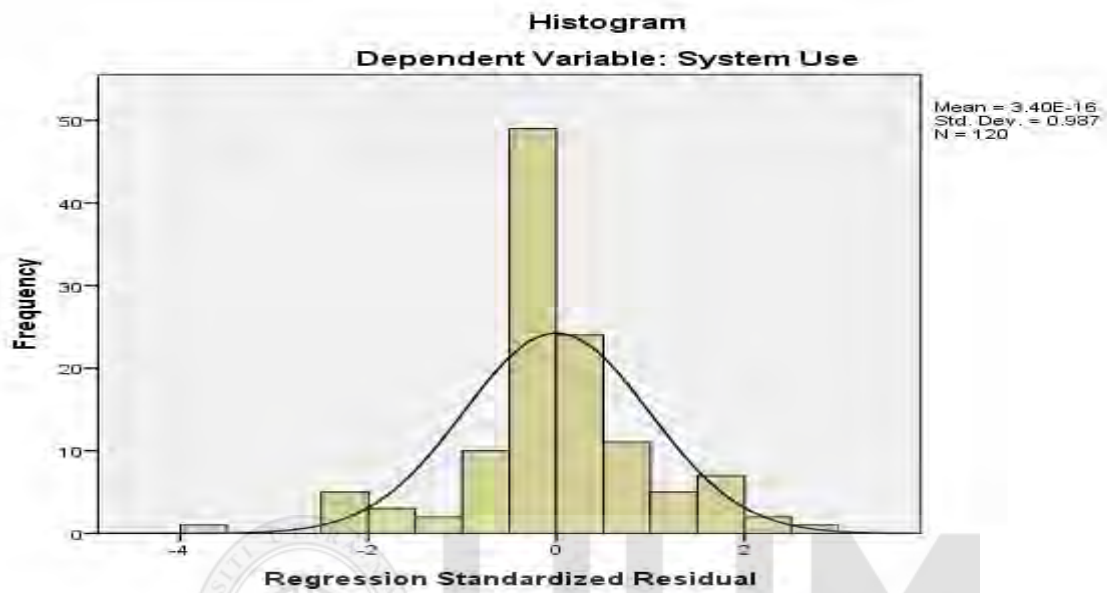
a. Dependent Variable: System Use

Residuals Statistics^a

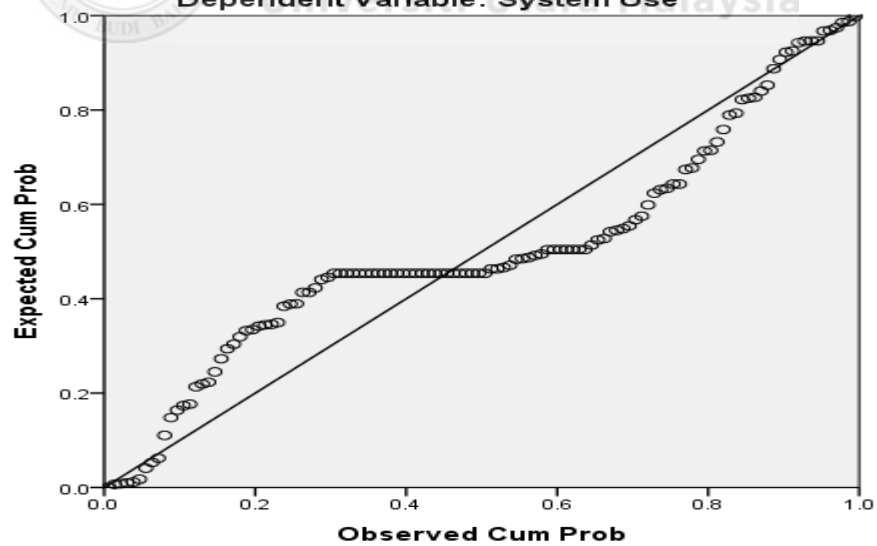
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	2.0064	5.0844	4.0479	.58187	120
Residual	-1.66433	1.27330	.00000	.42871	120
Std. Predicted Value	-3.509	1.781	.000	1.000	120
Std. Residual	-3.833	2.932	.000	.987	120

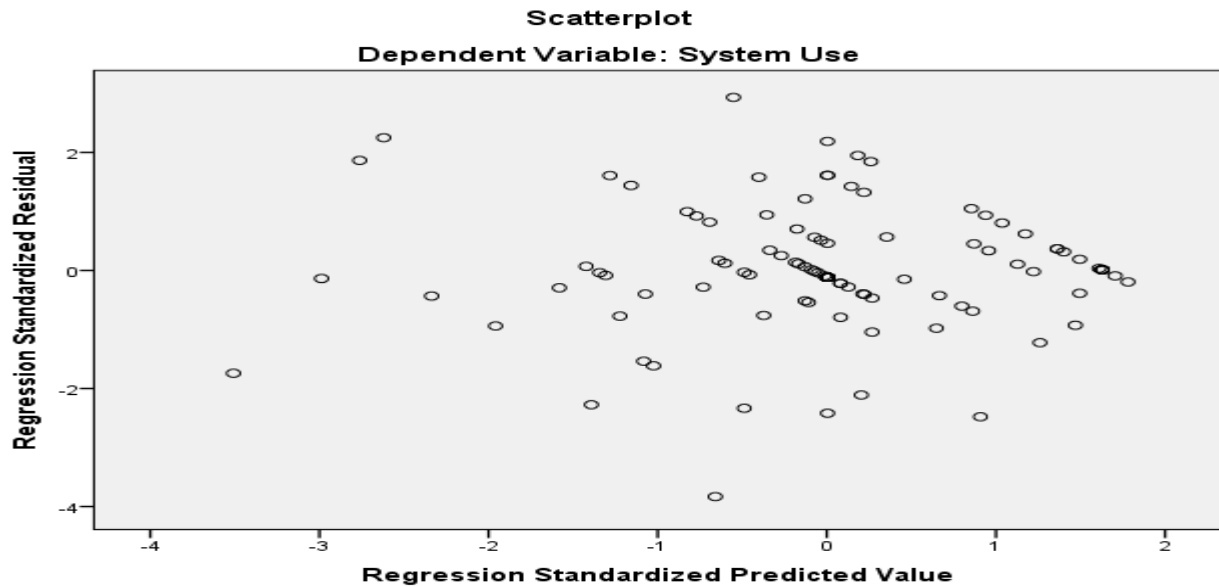
a. Dependent Variable: System Use

Charts



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: System Use





Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Service Quality, Information Quality, System Quality ^b		Enter

a. Dependent Variable: User Satisfaction

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.895 ^a	.801	.795	.34494	2.169

a. Predictors: (Constant), Service Quality, Information Quality, System Quality

b. Dependent Variable: User Satisfaction

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	55.386	3	18.462	155.165	.000 ^b
	Residual	13.802	116	.119		
	Total	69.188	119			

a. Dependent Variable: User Satisfaction

b. Predictors: (Constant), Service Quality, Information Quality, System Quality

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.110	.215		-.511	.611		
	Information Quality	.308	.085	.246	3.641	.000	.377	2.652
	System Quality	.395	.077	.391	5.113	.000	.294	3.403
	Service Quality	.331	.073	.333	4.554	.000	.321	3.117

a. Dependent Variable: User Satisfaction

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Information Quality	System Quality	Service Quality
1	1	3.963	1.000	.00	.00	.00	.00
	2	.024	12.932	.57	.00	.07	.12
	3	.008	22.479	.05	.05	.56	.87
	4	.006	25.783	.38	.94	.37	.01

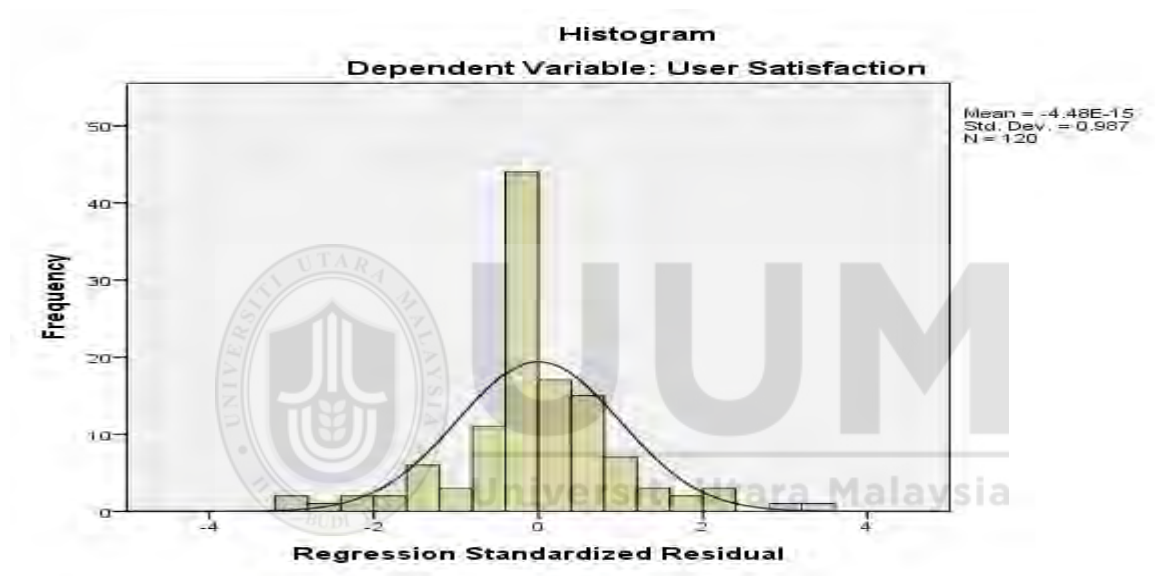
a. Dependent Variable: User Satisfaction

Residuals Statistics^a

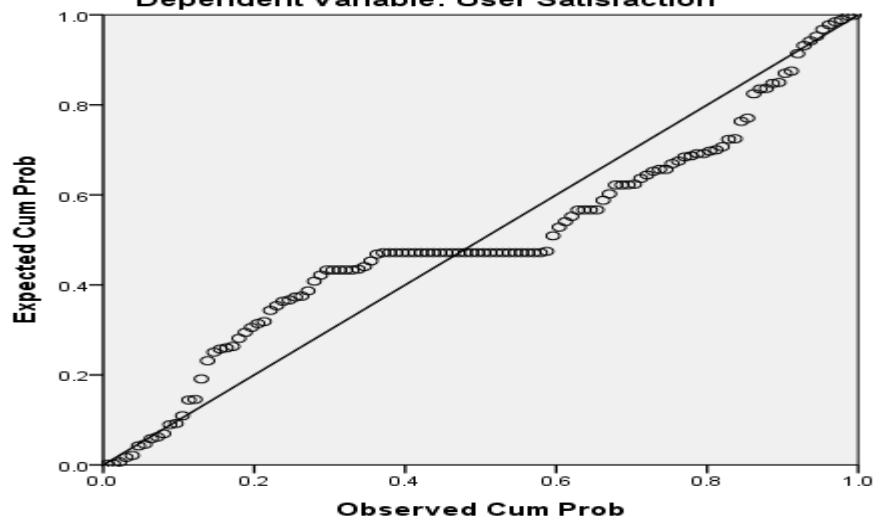
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.6608	5.0582	3.8900	.68222	120
Residual	-1.05506	1.11875	.00000	.34056	120
Std. Predicted Value	-3.268	1.712	.000	1.000	120
Std. Residual	-3.059	3.243	.000	.987	120

a. Dependent Variable: User Satisfaction

Charts



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: User Satisfaction





Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	System Use ^b	.	Enter

a. Dependent Variable: User Satisfaction

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.756 ^a	.572	.568	.50118	1.829

a. Predictors: (Constant), System Use

b. Dependent Variable: User Satisfaction

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	39.549	1	39.549	157.451	.000 ^b
	Residual	29.639	118	.251		
	Total	69.188	119			

a. Dependent Variable: User Satisfaction

b. Predictors: (Constant), System Use

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.661	.261		2.530	.013		
	System Use	.798	.064	.756	12.548	.000	1.000	1.000

a. Dependent Variable: User Satisfaction

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	System Use
1	1	1.985	1.000	.01	.01
	2	.015	11.337	.99	.99

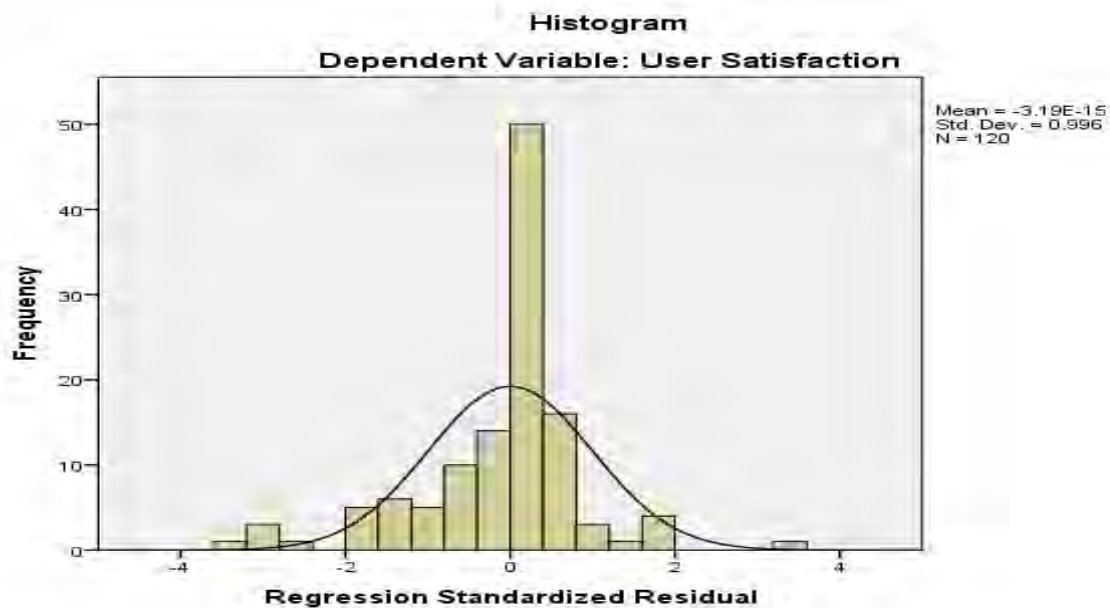
a. Dependent Variable: User Satisfaction

Residuals Statistics^a

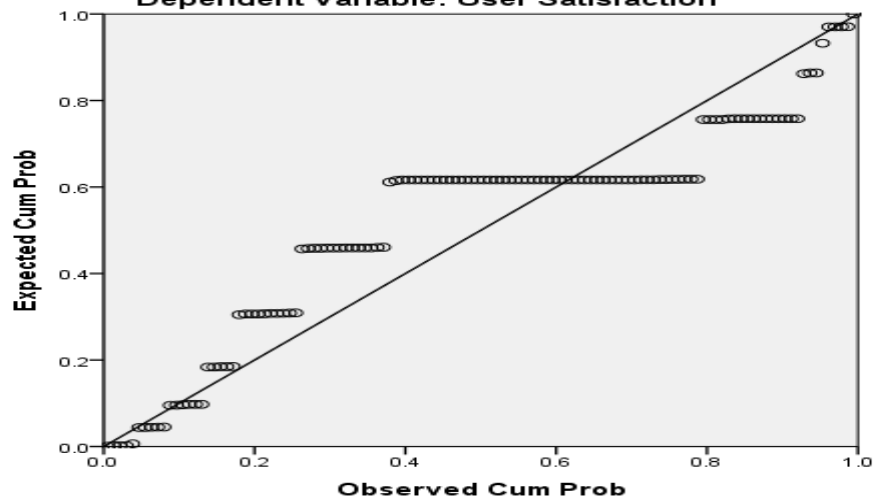
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.6583	4.6494	3.8900	.57649	120
Residual	-1.64941	1.74349	.00000	.49907	120
Std. Predicted Value	-3.871	1.317	.000	1.000	120
Std. Residual	-3.291	3.479	.000	.996	120

a. Dependent Variable: User Satisfaction

Charts



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: User Satisfaction



Scatterplot
Dependent Variable: User Satisfaction

