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FACTORS INFLUENCING CONTINUED USE OF MYTAX AMONG INDIVIDUAL TAXPAYERS IN MALAYSIA

THUWABATUS THUWAIBAH BINTI HESAN

Universiti Utara Malaysia

MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA
2024

FACTORS INFLUENCING CONTINUED USE OF MYTAX AMONG INDIVIDUAL TAXPAYERS IN MALAYSIA

By

THUWABATUS THUWAIBAH BINTI HESAN

Universiti Utara Malaysia

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Kolej Perniagaan
(College of Business)
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ABSTRACT

Across the globe, including in Malaysia, governments have invested substantial funds towards enhancing electronic government services, particularly in tax management systems, to streamline administrative processes. However, despite the significant financial commitments made to develop these e-government services, there remains a considerable preference among individuals to resort to counter-based services for resolving their tax-related matters. In this context, it is imperative to investigate factors determining the continuous use of MyTax as enhanced and continuance use of MyTax could lead to reduced operational and management costs, indicating higher voluntary compliance among taxpayers. By identifying strengths and weaknesses in MyTax, the Inland Revenue Board of Malaysia (IRBM) can implement strategies to enhance its e-service quality and competitiveness. The data collection method uses Google Forms distributed to 384 randomly selected individuals, with 351 respondents providing feedback, resulting in 344 effective responses. This study used the Theory of Updated Information System Success Model (TUISSM) to examine the continuous use of MyTax. As such, this research aims to investigate the influence of system quality, information quality, service quality, and user satisfaction on enhancing the continued use of MyTax. The study found that system quality, information quality, service quality, and user satisfaction significantly and positively influence the continuance of MyTax. Therefore, the results of this study suggest that the full benefits and success of MyTax cannot be achieved without sustained usage. An e-government service can be deemed successful when many users progress beyond initial adoption to utilise the e-services continuously. These findings underscore the potential benefits of MyTax, encouraging the academic community, policymakers, and tax authorities in Malaysia to promote its usage further. However, these findings should not be generalised, as further research is crucial to evaluate the effectiveness and MyTax usage among taxpayers, particularly in rural areas with limited internet access or lower IT proficiency.

Keywords: e-services, e-government, taxpayer, MyTax, system quality, information quality, service quality, user satisfaction, continuance use

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ABSTRAK

Kebanyakan kerajaan di seluruh dunia, termasuklah kerajaan Malaysia, telah melaburkan sejumlah wang yang besar untuk membangunkan perkhidmatan kerajaan elektronik, khususnya dalam bidang sistem pengurusan cukai. Pembangunan perkhidmatan elektronik tersebut adalah bertujuan untuk menyelaraskan proses pentadbiran hasil negara. Sungguhpun begitu, walaupun komitmen kewangan yang besar telah dilakukan untuk membangunkan perkhidmatan kerajaan elektronik ini, masih terdapat kecenderungan yang ketara di kalangan rakyat untuk menggunakan perkhidmatan di kaunter untuk menguruskan hal-hal berkaitan percukaian mereka. Dalam konteks ini, adalah penting untuk menyiasat faktor-faktor yang menentukan penggunaan berterusan MyTax, kerana penggunaan MyTax yang diperbaiki dan berterusan dapat mengurangkan kos operasi, secara tidak langsung menunjukkan tahap pematuhan cukai yang tinggi di kalangan pembayar cukai. Justeru itu, dengan mengenal pasti kekuatan dan kelemahan MyTax, Lembaga Hasil Dalam Negeri Malaysia (LHDNM) boleh melaksanakan strategi untuk meningkatkan kualiti dan daya saing perkhidmatan elektroniknya. Kaedah pengumpulan data menggunakan Borang Maklum Balas Dalam Talian yang diedarkan kepada 384 individu yang dipilih secara rawak, dengan 351 responden memberikan maklum balas, menghasilkan 344 respon yang berkesan. Kajian ini menggunakan Model Kemaskini Kejayaan Sistem Maklumat untuk mengkaji penggunaan berterusan MyTax. Tujuan penyelidikan ini adalah untuk menyiasat pengaruh kualiti sistem, kualiti maklumat, kualiti perkhidmatan dan kepuasan pengguna terhadap peningkatan penggunaan berterusan MyTax. Hasil kajian mendapati kualiti sistem, kualiti maklumat, kualiti perkhidmatan dan kepuasan pengguna mempunyai pengaruh positif yang signifikan terhadap penggunaan berterusan MyTax. Oleh itu, hasil kajian ini menunjukkan bahawa manfaat dan kejayaan penuh MyTax tidak dapat dicapai tanpa penggunaannya yang berterusan. Suatu perkhidmatan kerajaan elektronik boleh dianggap berjaya apabila ramai pengguna maju dari penggunaan awal untuk menggunakan perkhidmatan elektronik secara berterusan. Walau bagaimanapun, dapatan ini tidak boleh digeneralisasikan, kerana penyelidikan lanjutan adalah penting untuk menilai keberkesanan dan penggunaan MyTax di kalangan pembayar cukai, terutamanya di kawasan pedalaman dengan akses internet yang terhad atau kecekapan IT yang lebih rendah.

Kata kunci: e-perkhidmatan, e-kerajaan, pembayar cukai, MyTax, kualiti sistem, kualiti maklumat, kualiti perkhidmatan, kepuasan pengguna, penggunaan berterusan

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LIST OF ABBREVIATIONS

AI	Artificial Intelligence
E-filing	Electronic Filing
E-government	Electronic Government
E-services	Electronic Services
G2C	Government-To-Citizen
ICT	Information and Communication Technology
IRAS	Inland Revenue Authority of Singapore
IRBM	Inland Revenue Board of Malaysia
IS	Information System
IT	Information Technology
ITU	International Telecommunication Union
IQ	Information Quality
KMO	Kaiser-Meyer-Olkin
LHDNM	Lembaga Hasil Dalam Negeri Malaysia
MOF	Ministry of Finance
OECD	Organisation for Economic Co-operation and Development
ROI	Return on Investment
SPSS	Statistical Package for Social Science
UN	United Nations

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CHAPTER 1

INTRODUCTION

1.1 Introduction

This chapter discusses the main background of the research topic. It starts with the background of the study, followed by the problem statements, research questions, research objectives, significance of the study, scope of the study, and organisation of the thesis.

1.2 Background Of The Study

In today's era of globalisation, organisations are locked in fierce competition to thrive, while governmental sectors worldwide grapple with challenges in providing superior services to their citizens. Consequently, government agencies increasingly turn to Information and Communication Technologies (ICTs) to revolutionise and streamline government services, information delivery, and dissemination. The global COVID-19 pandemic in 2020, impacting over 200 countries, resulted in a sudden surge in ICT utilisation due to new lifestyle norms like social distancing and movement restrictions (De et al., 2020). This surge was witnessed across various sectors, including services, education, healthcare, and supply chains, in efforts to meet demands and revive the struggling global economy.

The government is committed to narrowing the digital divide to strengthen the nation's economy and ensure widespread digital connectivity (Ayob et al., 2022). Lockdowns nationwide incited Malaysians to adapt and welcome the internet for communication and remote work, resulting in global internet users surging from 4.1 billion in 2019 to 4.9 billion in

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APPENDIX A: APPLICATION FOR TAXPAYER DATA COLLECTION

UNIT PENGAJIAN SISWAZAH
POSTGRADUATE STUDIES UNIT (PSU)
UUM College of Business
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA

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UUM/COB/P-40
9 October 2023

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

DATA COLLECTION

COURSE : MASTERS PROJECT
COURSE CODE : BPMZ6996
LECTURER : ASSOC. PROF. DR. RAJA HASLINDA BINTI RAJA MOHD. ALI

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

NO.	NAME	MATRIC NO.
1.	THUWABATUS THUWAIBAH BT. HESAN	831494

In this regard, I hope that you could kindly provide her with assistance and cooperation for her to 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"
"BERKHIDMAT UNTUK NEGARA"
"KEDAH SEJAHTERA - NIKMAT UNTUK SEMUA"
"ILMU BUDI BAKTI"

Upholding the principles of trust and integrity

NURUL NADIAH RUSLE
Assistant Registrar
for Director
Postgraduate Studies Unit
UUM College of Business

APPENDIX B: QUESTIONNAIRE

FACTORS INFLUENCING CONTINUED USE OF MYTAX AMONG INDIVIDUAL TAXPAYERS IN MALAYSIA

Dear respondents,

This questionnaire is designed to study the factors determining user satisfaction with using MyTax.

MyTax is an application provided by the Inland Revenue Board of Malaysia (IRBM) as the main gateway to IRBM e-services. This application can be accessed through https://mytax.hasil.gov.my. It displays individual tax information in the form of a dashboard, ledger, PCB remittance by the employer, refund status, travel restriction status, SPC status, and many others.

This study partially fulfills my Master of Science (International Accounting). All responses are voluntary and will be kept with the highest confidentiality and for academic purposes only. By submitting your response, you have indicated that you voluntarily agree to participate in this study.

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This questionnaire comprises six sections and 27 questions, and it will take 5 to 10 minutes to complete. On behalf of the research team, we appreciate your time, effort, and kindness in completing this survey form.

For further information about this study, you may reach via email.

Thuwabatus Thuwaibah binti Hesan
Master of Science (International Accounting)
University Utara Malaysia
thuwabatus@gmail.com

Thank you very much for your time and cooperation.

SECTION A: SERVICES USED BY TAXPAYERS

i. Which of the following Inland Revenue Board Malaysia e-services (accessible via MyTax) have you used before? *You may ticks more than one

Tick all that apply.

- [ ] e-Filing
- [ ] ByrHASiL
- [ ] e-CKHT
- [ ] e-Data PCB
- [ ] e-Data Praisi / e-CP8D
- [ ] e-Kemaskini
- [ ] e-PCB
- [ ] e-SPC
- [ ] e-Pelarian Cukai
- [ ] e-WHT
- [ ] e-Residence
- [ ] e-TT
- [ ] e-Daftar
- [ ] Kalkulator PCB
- [ ] STAMPS
- [ ] TAeF
- [ ] None of the above

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ii. How often do you use MyTax application?

- ( ) Never
- ( ) Once a year
- ( ) 2 to 3 times a year
- ( ) More than 4 times a year

SECTION B: ASSESSMENT OF MYTAX USER BEHAVIOR

The following statements provide indicators for evaluating attitudes and behaviors of using MyTax. Please rate the following statements on a scale from 1 - 5, with 1 being strongly disagree and 5 being strongly agree.

1 = Strongly Disagree, 2 = Disagree, 3 = Not Sure, 4 = Agree, 5 = Strongly Agree.

SYSTEM QUALITY

In this subsection we would like to know your overview on the system quality of MyTax application.

i. MyTax application is easy to use.

Strongly Agree 1 2 3 4 5 Strongly Disagree

ii. MyTax application is user friendly.

Strongly Agree 1 2 3 4 5 Strongly Disagree

iii. MyTax provides fast and responsive access.

Strongly Agree 1 2 3 4 5 Strongly Disagree

INFORMATION QUALITY

In this subsection we would like to know your overview on the tax information quality displays on MyTax application.

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i. My personal tax information and records displays on the MyTax application is secured and safely guaranteed.

Strongly Agree 1 2 3 4 5 Strongly Disagree

ii. MyTax application displays my updated and latest tax information and records.

Strongly Agree 1 2 3 4 5 Strongly Disagree

iii. MyTax application provides fast information access.

Strongly Agree 1 2 3 4 5 Strongly Disagree

iv. MyTax application provides reliable and necessary tax information and records.

Strongly Agree 1 2 3 4 5 Strongly Disagree

SERVICE QUALITY

In this subsection, we would like to know your overview of the service quality of the MyTax application.

i. MyTax application is easily downloadable on my smartphone.

Strongly Agree 1 2 3 4 5 Strongly Disagree

ii. I can access all the IRBM e-services through the MyTax application.

Strongly Agree 1 2 3 4 5 Strongly Disagree

iii. MyTax application provides user guidance and accurate tax information and records.

Strongly Agree 1 2 3 4 5 Strongly Disagree

iv. MyTax application understands the needs in solving tax issues.

Strongly Agree 1 2 3 4 5 Strongly Disagree

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USER SATISFACTION

In this subsection we would like to know whether user are satisfied using MyTax application.

i. I am satisfied with the system quality of MyTax application.

Strongly Agree 1 2 3 4 5 Strongly Disagree

ii. I am satisfied with the quality of tax information display on MyTax application.

Strongly Agree 1 2 3 4 5 Strongly Disagree

iii. I am satisfied with the service quality of MyTax application.

Strongly Agree | 1 | 2 | 3 | 4 | 5 | Strongly Disagree

iv. MyTax makes it easy for me to monitor my tax records without having to visit the IRBM office.

Strongly Agree | 1 | 2 | 3 | 4 | 5 | Strongly Disagree

CONTINUANCE USAGE OF MYTAX

In this subsection, we would like to know whether users are intended to continue using the MyTax.

i. I intend to continue using the MyTax application.

Strongly Agree | 1 | 2 | 3 | 4 | 5 | Strongly Disagree

ii. I prefer using MyTax application rather than having to visit IRBM office to resolve any tax issues.

Strongly Agree | 1 | 2 | 3 | 4 | 5 | Strongly Disagree

iii. I will use the MyTax application in the future.

Strongly Agree | 1 | 2 | 3 | 4 | 5 | Strongly Disagree

SECTION C: DEMOGRAPHIC INFORMATION

i. Gender

☐ Male
☐ Female

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ii. Age

☐ <25 years
☐ 26 – 35 years
☐ 36 – 45 years
☐ 46 – 55 years
☐ > 56 years

iii. Race

☐ Malay
☐ Chinese
☐ Indian
☐ Others: _____________

iv. Highest Academic Qualification

☐ SPM
☐ Diploma / STPM / A-Level
☐ Bachelor Degree
☐ Master and PhD
☐ Others: _____________

iv. Level of knowledge/skills of using computer

Beginner [1] [2] [3] [4] [5] Advance

v. How long have you been a taxpayer?

☐ Less than five years
☐ 6 to 15 years
☐ 15 to 25 years

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☐ More than 25 years

vi. How would you rate your skills using the MyTax application?

Basic	1	2	3	4	5	Advance

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APPENDIX C: RESULTS OF ANALYSIS

DESCRIPTIVE ANALYSIS

	N	Minimum	Maximum	Mean	Std. Deviation
A3	344	1	5	3.97	1.008
A4	344	1	5	3.88	1.048
A5	344	1	5	3.87	1.015
System quality	344	1.00	5.00	3.9050	.98585
A6	344	1	5	3.97	1.043
A7	344	1	5	4.00	1.053
A8	344	1	5	3.95	1.041
A9	344	1	5	3.97	1.037
Information quality	344	1.00	5.00	3.9744	.96587
A10	344	1	5	3.81	1.065
A11	344	1	5	3.79	1.078
A12	344	1	5	3.74	1.086
A13	344	1	5	3.50	1.151
Service quality	344	1.00	5.00	3.7080	.98408
A14	344	1	5	3.79	1.070
A15	344	1	5	3.82	1.020
A16	344	1	5	3.78	1.053
A17	344	1	5	3.90	1.172
User satisfaction	344	1.00	5.00	3.8219	1.00196
A18	344	1	5	4.11	.973
A19	344	1	5	3.87	1.231
A20	344	1	5	4.18	.941
Continued use	344	1.00	5.00	4.0503	.97280
Valid N (listwise)	344				

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RELIABILITY ANALYSIS

1. Reliability System quality

Reliability Statistics

Cronbach's Alpha	N of Items
.961	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
A3	7.75	4.006	.923	.937
A4	7.83	3.815	.937	.927
A5	7.85	4.071	.890	.962

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2. Reliability of Information quality

Reliability Statistics

Cronbach's Alpha	N of Items
.944	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
A6	11.92	8.745	.826	.939
A7	11.90	8.469	.873	.925
A8	11.94	8.465	.888	.920
A9	11.93	8.529	.878	.923

3. Reliability Service quality

Reliability Statistics

Cronbach's Alpha	N of Items
.920	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
A10	11.03	9.591	.723	.926
A11	11.05	8.981	.828	.892
A12	11.09	8.681	.880	.874
A13	11.34	8.538	.837	.889

4. Reliability User satisfaction

Reliability Statistics

Cronbach's Alpha	N of Items
.946	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
A14	11.50	9.056	.910	.916
A15	11.47	9.318	.916	.916
A16	11.51	9.176	.906	.918
A17	11.38	9.243	.764	.965

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5. **Reliability Continued use**

Reliability Statistics

Cronbach's Alpha	N of Items
.911	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
A18	8.05	4.221	.838	.862
A19	8.28	3.473	.769	.946
A20	7.97	4.171	.901	.819

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CORRELATIONS

		System quality	Information quality	Service quality	User satisfaction	Continuance usage of MyTax
System quality	Pearson Correlation	1	.851**	.809**	.875**	.775**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	351	351	351	351	351
Information quality	Pearson Correlation	.851**	1	.832**	.877**	.772**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	351	351	351	351	351
Service quality	Pearson Correlation	.809**	.832**	1	.894**	.776**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	351	351	351	351	351
User satisfaction	Pearson Correlation	.875**	.877**	.894**	1	.836**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	351	351	351	351	351
Continuance usage of MyTax	Pearson Correlation	.775**	.772**	.776**	.836**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	351	351	351	351	351

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

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