DETERMINANTS OF THE ACCEPTANCE OF SOCIAL MEDIA AS A MEDIUM FOR TAX EDUCATION AMONG SALARIED EARNERS IN SELANGOR

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ABSTRACT

The medium of teaching and learning has been changed with the rise of technology of which social media has become an effective way in delivering information and learning. Thus, it is also affected how tax authority such as the Inland Revenue Board of Malaysia (IRBM) can use this technology in educating people about tax and disseminate information that does not restricted by geographical limits. The attractiveness of social media platforms can provide communication in a real-time as compared to traditional methods. This study is underpinned by the Unified Theory of Usage and Acceptance of Technology (UTAUT) theory with some modifications. This study empirically investigates the performance expectancy, effort expectancy, social influence and facilitating Condition that was found to be appropriate choice for meeting the objectives of the study particularly on the acceptance of social media as a medium for tax education. A total of 750 questionnaires were distributed that yielded 385 usable questionnaires. The results reveal that there is a positive relationship between performance expectancy, effort expectancy and social influence with the acceptance of social media as a medium for tax education while the facilitating conditions has no significant relationship with the acceptance of social media as a medium for tax education. This study concludes that social media has the potential to serves as an efficient medium for delivering tax education. Several strategic recommendations can be use by the tax authority in order to improve taxpayers' education and compliance as the digital ecosystem continues to undergo transformation. This study also highlights several limitations and suggests future studies that can be conducted in this area.

Keywords: Social media, tax education, salaried earners, Selangor

ABSTRAK

Media sosial telah menjadi salah satu saluran utama yang efektif sebagai medium pembelajaran dan pengajaran dengan perkembangan teknologi yang pesat. Selari dengan perkembangan teknologi ini, ia juga telah mempengaruhi pihak berkuasa cukai seperti Lembaga Hasil Dalam Negeri dalam menyampaikan serta menyebarkan maklumat percukaian dalam mendidik masyarakat umum tanpa sekatan geografi. Elemen platform media sosial yang menarik dapat menyediakan komunikasi secara langsung yang lebih berkesan berbanding dengan kaedah tradisional. Kajian ini telah menggunapakai teori *Unified Theory of Usage and Acceptance of Technology (UTAUT)* dengan beberapa modifikasi. Kajian ini secara empirikalnya menyiasat *Performance Expectancy (PE), Effort Expectancy (EE), Social Influence (SI)* dan juga *Facilitating Conditions (FC)* yang didapati amat bersesuaian dengan kajian khususnya mengenai penerimaan media sosial sebagai salah satu medium Pendidikan cukai. Sebanyak 750 borang soal selidik telah diedarkan dan hanya 385 borang bekenaan yang boleh digunapakai dan memenuhi matlamat kajian ini. Keputusan kajian membuktikan bahawa terdapat hubungan positif di antara *PE, EE* dan juga *SI* dengan penerimaan media sosial sebagai salah satu saluran pendidikan cukai manakala *FC* pula tidak mempunyai hubungan yang signifikan dengan penerimaan tersebut. Kajian ini telah merumuskan bahawa media sosial berpotensi untuk digunakan sebagai medium yang efektif dalam pendidikan cukai. Beberapa cadangan strategik boleh digunakan oleh pihak berkuasa cukai bagi meningkatkan ilmu pengetahuan serta pematuhan pembayar cukai selaras dengan transformasi ekosistem digital. Kajian ini juga mengetengahkan beberapa kekangan dan mencadangkan kajian pada masa depan yang boleh dijalankan dalam bidang ini.

Kata kunci: Media Sosial, pembelajaran cukai, pembayar cukai individu, Selangor

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and

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May Allah s.w.t grants my parents the highest rank in Jannah. Ameen.

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LIST OF ABBREVIATIONS

AR	Augmented Reality
EE	Effort Expectancy
FC	Facilitating Conditions
IRBM	Inland Revenue Board of Malaysia
UTAUT	Unified Technology of Acceptance and Use of Technology
OECD	Organization for Economic Cooperation and Development
PE	Performance Expectancy
RQ	Research Question
SPSS	Statistical Package for the Social Science
SI	Social Influence
VR	Virtual Reality

LIST OF APPENDIXES

CHAPTER 1

INTRODUCTION

1.1 Background of the study

The medium of teaching and learning delivery has been fundamentally altered as a result of the rise of technology. The education sector has witnessed a transition, with a noticeable shift away from traditional learning platforms, indicating a change in the medium of delivering education. Khan, Hasan, and Clement (2012) claimed that e-learning platforms have seen a significant uptick in adoption over the last several years. Notably, the capacity of social media as a teaching tool has recently come to the forefront of attention (Wang, Chen & Khan, 2019). Earlier, Smith and Anderson (2018) opined that social media platform such as Facebook, Twitter (currently known as X), Instagram, and LinkedIn play an important part in the creation of human relationships, views, and access to information from the minute they open their eyes until the moment they closed them at night.

A study by Kemp (2020) indicated that more than 4.5 billion people throughout the globe utilise the internet, with approximately 3.8 billion individuals actively participating on social media and in Malaysia there are 26.80 million users as reported by Meltwater as of January 2023.

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APPENDIX A: PERMISSION LETTER

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

UUM Universiti Utara Malaysia

Tel: 604-928 7130/7121/7122/7119/7124/7156
Laman web (Web): http://psucob.uum.edu.my/

UUM/COB/P-40
12 October 2023

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

DATA COLLECTION

COURSE : MASTERS PROJECT
COURSE CODE : BPMZ6996
LECTURER : ASSOC. PROF. DR. NORAZA BINTI MAT UDIN

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.	AZIZI BIN MAMAT	831481

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"
"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

c.c. - Student's File (831481)

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX B: SURVEY FORM

Pusat Pengajian Perakaunan Tunku Puteri Intan Safinaz
TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY
Universiti Utara Malaysia

LHDN MALAYSIA

QUESTIONNAIRE

FACTORS THAT INFLUENCE THE ACCEPTANCE OF SOCIAL MEDIA AS A MEDIUM FOR TAX EDUCATION AMONG SALARIED EARNERS IN SELANGOR.

Dear respondent,

This questionnaire is designed to study about **Factors That Influence the Acceptance of Social Media as a Medium for Tax Education among Salaried Earners in Selangor**. 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.

This study is developed under the guidance of academicians of Tunku Puteri Intan Safinaz School of Accountancy (TISSA), Universiti Utara Malaysia. I am cordially invite your good self to be part of this study as respondents. I am specifically gathering information regarding factors that influence the acceptance of social media for tax education.

There is no right or wrong answer in answering the questions. By submitting your respond, you have indicated that you are voluntary agreeing to participate in this study. I am really appreciate your time taken, effort and kindness towards completing this survey form.

For Further information about this study, kindly contact me at azizi_mamat@ymail.com.

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

Yours sincerely,

Azizi bin Mamat
Master of Science (International Accounting)
Universiti Utara Malaysia
E-mail : azizi_mamat@ymail.com
Tel. : 016-311 6001

SECTION A: DEMOGRAPHIC INFORMATION

Please tick (√) in the box provided.

1. Age group

   [ ] < 25 years
   [ ] 26-35 years
   [ ] 36-45 years
   [ ] 46-55 years
   [ ] 56 and above

2. Gender

   [ ] Male
   [ ] Female

3. Ethnicity

   [ ] Malay
   [ ] Chinese
   [ ] Indian
   [ ] Others (*Please specify :*________________)

4. Location

   [ ] Sabak Bernam
   [ ] Kuala Selangor
   [ ] Hulu Selangor
   [ ] Petaling Jaya
   [ ] Klang
   [ ] Gombak
   [ ] Kuala Langat
   [ ] Hulu Langat
   [ ] Sepang

5. Academic Qualifications (Highest Qualification)

   [ ] High School
   [ ] Diploma
   [ ] Bachelor Degree
   [ ] Master
   [ ] PhD

6. Working sector

   [ ] Public Sector
   [ ] Private Sector

7. Current position

[ ] Top management
[ ] Executive
[ ] Middle management
[ ] Junior
[ ] Others *(Please specify :________________)*

8. Monthly income

[ ] <RM 3,000
[ ] RM3,000 – RM6,000
[ ] RM6,001 – RM9,000
[ ] RM9,001 – RM12,000
[ ] More than RM 12,000

9. Which social media platforms do you use regularly?
(You may choose more than one)

[ ] Facebook
[ ] Instagram
[ ] X (Twitter)
[ ] TikTok
[ ] YouTube

10. Do you follow Inland Revenue Board of Malaysia (IRBM) Official social media?

[ ] Yes
[ ] No

11. Which IRBM Official social media that you follow?
(You may choose more than one)

[ ] Facebook
[ ] Instagram
[ ] X (Twitter)
[ ] TikTok
[ ] YouTube
[ ] None of the above

SECTION B: ACCEPTANCE ON SOCIAL MEDIA FOR TAX EDUCATION

Please (√) to indicate your level of agreement with each of the statements that best reflects your opinion using the scale below:

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

12. ACCEPTANCE ON SOCIAL MEDIA FOR TAX EDUCATION						
Statements		**1**	**2**	**3**	**4**	**5**
1.	I prefer to use social media for tax education.					
2.	I use social media to find tax information.					
3.	I use social media to find tax related matters.					
4.	It is not easy to use social media to find tax information.					
5.	I am comfortable to use social media to find tax related information.					
6.	I recommend to use social media for tax education.					

SECTION C: FACTORS THAT INFLUENCE ACCEPTANCE ON SOCIAL MEDIA FOR TAX EDUCATION

Please (√) to indicate your level of agreement with each of the statements that best reflects your opinion using the scale below:

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree

13. PERFORMANCE EXPECTANCY (PE)						
Statements		**1**	**2**	**3**	**4**	**5**
1.	Using social media for tax education is useful.					
2.	Using social media for tax education enables me to get information quickly.					
3.	Using social media would improve my tax knowledge.					
4.	Using social media would save my cost on getting tax information.					
5.	By using social media, I could not get the information on tax education quickly.					
6.	By using social media, I gain better understanding on tax matters.					

14. EFFORT EXPECTANCY (EE)						
Statements		1	2	3	4	5
1.	My interaction with social media would be clear and understandable.					
2.	It would be easy for me to get tax information from social media.					
3.	I would find that it is easy to use social media to get tax information.					
4.	Learning on tax matters via social media is easy for me.					
5.	Learning via social media on tax education is more interesting.					
6.	It is difficult to learn about tax via social media.					

15. SOCIAL INFLUENCE (SI)						
Statements		1	2	3	4	5
1.	My colleagues think that I should educate myself on tax matters via social media.					
2.	My parents think that I should learn taxation via social media.					
3.	My peers think that I shouldn't learn taxation via social media.					
4.	People surrounding me think that I should learn tax matters via social media.					
5.	The management of my organization think that I should educate myself on tax matters via social media.					

16. FACILITATING CONDITIONS (FC)						
Statements		1	2	3	4	5
1.	I have the necessary resources to use social media to find tax information.					
2.	I have the necessary knowledge to use social media to find tax information.					
3.	I couldn't get assistance to get tax information via social media.					
4.	Using social media is compatible for me to find tax information.					
5.	In general, the use of social media has facilitated me to find tax information.					

THANK YOU VERY MUCH FOR YOUR VALUABLE TIME AND SUPPORT