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**DETERMINANTS OF E-INVOICING READINESS AMONG SMALL AND
MEDIUM ENTERPRISE (SMEs) IN MALAYSIA**



**Research Paper Submitted to
College of Business
Universiti Utara Malaysia
In Partial Fulfilment of the Requirement for the Master of Taxation**



Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

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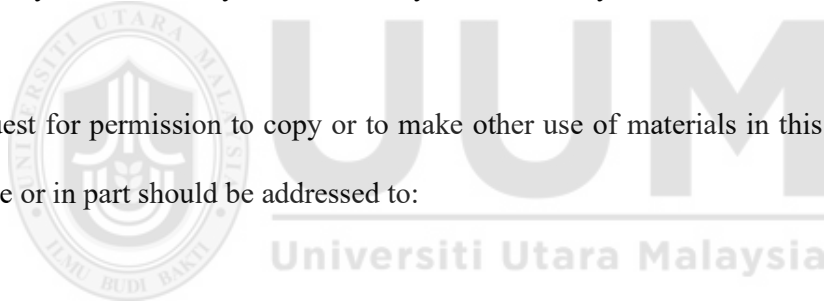
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ABSTRACT

This study investigates the determinants of e-invoicing readiness among SMEs in Malaysia, focusing on technological, organizational, and environmental factors. Data were collected from SMEs in Selangor and Negeri Sembilan using a quantitative approach, and 55 responses were received from 100 questionnaires sent to respondents via email. Currently, about 70% of SMEs exhibit high technological readiness with robust IT infrastructure and software capabilities. The findings reveal that while SMEs exhibit high technological readiness with robust IT infrastructure and software capabilities, other factors such as organizational elements, including management support, employee skills, and organizational culture, as well as environmental factors like stakeholder cooperation and compliance with Inland Revenue Board (IRB) regulations, play similarly important roles in the readiness of SMEs to implement e-invoicing. The study found that SMEs' readiness to implement e-invoicing requires strong leadership, comprehensive training programs, regulatory support, and stakeholder engagement to enhance e-invoicing readiness. Addressing challenges such as cloud technology proficiency, integration support, and the need for clear strategies through targeted resources is crucial. The regression analysis confirms that technological, organizational, and environmental factors significantly influence e-invoicing readiness. This highlights the necessity for targeted support and resources such as clear regulatory guidelines, comprehensive training programs from the IRB, and technological infrastructure to facilitate successful e-invoicing adoption among SMEs in Malaysia.

Keywords: Inland Revenue Board (IRB), small and medium-sized enterprises (SMEs) Malaysia, technological, organizational, environmental

ABSTRAK

Kajian ini menyelidik penentu kesediaan e-invois dalam kalangan PKS di Malaysia, dengan memberi tumpuan kepada faktor teknologi, organisasi, dan persekitaran. Data dikumpulkan daripada PKS di Selangor dan Negeri Sembilan menggunakan pendekatan kuantitatif, dan 55 respons diterima daripada 100 soal selidik yang dihantar kepada responden melalui e-mel. Pada masa ini, kira-kira 70% PKS menunjukkan kesediaan teknologi yang tinggi dengan infrastruktur IT dan keupayaan perisian yang kukuh. Penemuan kajian mendedahkan bahawa walaupun PKS menunjukkan kesediaan teknologi yang tinggi dengan infrastruktur IT dan keupayaan perisian yang kukuh, faktor lain seperti elemen organisasi, termasuk sokongan pengurusan, kemahiran pekerja, dan budaya organisasi, serta faktor persekitaran seperti kerjasama pihak berkepentingan dan pematuhan kepada peraturan Lembaga Hasil Dalam Negeri (LHDN), memainkan peranan yang sama penting dalam kesediaan PKS untuk melaksanakan e-invois. Kajian ini mendapati bahawa kesediaan PKS untuk melaksanakan e-invois memerlukan kepimpinan yang kuat, program latihan yang komprehensif, sokongan peraturan, dan penglibatan pihak berkepentingan untuk meningkatkan kesediaan e-invois. Menangani cabaran seperti kecekapan teknologi awan, sokongan integrasi, dan keperluan untuk strategi yang jelas melalui sumber yang disasarkan adalah penting. Analisis regresi mengesahkan bahawa faktor teknologi, organisasi, dan persekitaran secara signifikan mempengaruhi kesediaan e-invois. Ini menekankan keperluan untuk sokongan dan sumber yang disasarkan seperti garis panduan peraturan yang jelas, program latihan komprehensif daripada LHDN, dan infrastruktur teknologi untuk memudahkan penerimaan e-invois yang berjaya di kalangan PKS di Malaysia.

Kata kunci: Lembaga Hasil Dalam Negeri (LHDN), perusahaan kecil dan sederhana (PKS) Malaysia, teknologi, organisasi, persekitaran

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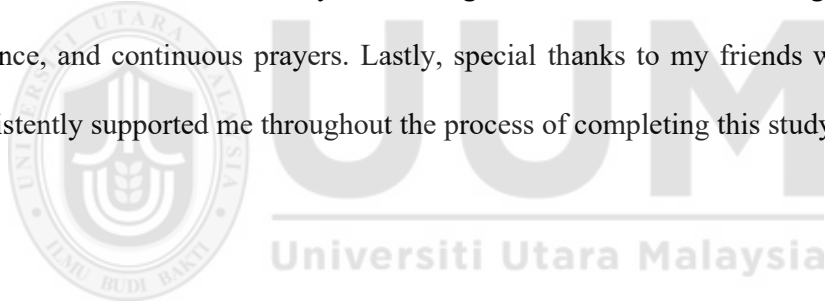


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LIST OF ABBREVIATIONS

IRBM	:	Inland Revenue Board of Malaysia
SMEs	:	Small and Medium Enterprises
MOF	:	Ministry of Finance
OECD	:	Organization for Economic Co-operation and Development
SPSS	:	Statistical Package for the Social Science
API	:	Application Programming Interface
MyInvois	:	MyInvois Portal



CHAPTER 1 INTRODUCTION

1.1 Background of the Study

The digital transformation of business processes has become a critical factor for competitiveness and efficiency in the global market. One significant aspect of this transformation is the adoption of electronic invoicing (e-invoicing), which involves the issuance, transmission, and receipt of invoices in a structured electronic format. E-invoicing facilitates automatic and electronic processing, thereby reducing manual errors, speeding up transaction times, and lowering operational costs (Qi, 2021).

The concept of e-invoicing was introduced the early 1970s when the first electronic invoices were sent using electronic data interchange (EDI) in the United States (Arvidsson, 2005). Over the years, the adoption of e-invoicing has grown steadily, driven by advancements in technology and the increasing need for efficient business operations. Initially, the high cost of EDI technology posed a significant barrier to widespread adoption. However, with the advent of more affordable data exchange solutions, e-invoicing has become accessible to a broader range of businesses. E-invoice is defined as a digital invoice containing billing information presented in a structured format that is transmitted electronically from a supplier to a customer. E-invoicing typically includes the creation, transmission, and processing of invoices in a digital format, which can be automatically generated and processed by accounting software or ERP solutions (Qi, 2021; Gunaratne & Pappel, 2020). E-invoices can also encompass other related documents such as purchase orders, delivery notes, and payment receipts, provided they are part of the electronic invoicing process and are transmitted in a structured digital format (Gunaratne & Pappel, 2020). This integration helps streamline the entire invoicing workflow, reducing manual effort,

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Appendix A

Factors Influencing E-Invoicing Readiness Among SMEs in Malaysia

Section A: Demographic Information

1. **Company Name:** *

2. **Industry Sector:** *

Manufacturing

Retail

Services

Others

3. **Number of Employees:**

Less than 10

10-50

51-100

More than 100

4. **Annual Revenue:** *

Less than RM 500,000

RM 500,001 to RM 2 Million

More than RM 2 Million to RM 5 Million

More than RM 5 Million to RM 10 Million

More than RM 10 Million to RM 30 Million

More than RM 30 Million to RM 50 Million

Section B: Factors Influencing E-Invoicing Readiness Among SMEs in Malaysia

Please tick () on the scale from Strongly Disagree to Strongly Agree

1. Technology

Mark only one oval per row.

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Our company has an IT infrastructure team to help with implementing e-invoicing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our company is familiar with cloud computing technologies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our company has existing accounting software and needs to upgrade to current changes.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We anticipate technological challenges in implementing e-invoicing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We have financial assistance to invest in new software if necessary	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



3. **Organizational ***

Mark only one oval per row.

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
There is no clear strategy for e-invoicing implementation in our company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our leadership is actively involved in the e-invoicing implementation process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our company has set up an internal team of experts for e-invoicing implementation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The internal team experts involved are adequately trained for e-invoicing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our company engages an external service provider	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our company is ready to adopt the change management process for implementing e-invoicing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4. **Environmental** *

Mark only one oval per row.

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Compliance with Inland Revenue Board regulation has facilitated our e-invoicing implementation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The external support from the Inland Revenue Board for e-invoicing is sufficient for the implementation of e-invoicing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Stakeholders' cooperation in collecting information is crucial for implementing e-invoicing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The timeline from the Inland Revenue Board for implementing e-invoicing is not sufficient to make the necessary arrangements and adopt it.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The Inland Revenue Board provided e-invoicing training for SMEs, and it is helpful for Implementing e-invoicing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

5. **Section C: E-Invoicing Readiness Among SMEs in Malaysia ***

Mark only one oval per row.

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Our company is familiar with the concept of e-invoicing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our company is prepared to implement e-invoicing on time	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our company has a dedicated IIT team to support the implementation of e-invoicing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We are confident that we can meet the e-invoicing requirements set by the Inland Revenue Board	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We have implemented e-invoicing in our company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Are the guidelines provided by the Inland Revenue Board for e-invoicing helpful?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We know that we can use the Myinvois portal provided by the IRBM or our own existing system	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section D : Overall Readiness Level

Please tick (√) ONE answer that represent your E-Invoicing Readiness Among SMEs in Malaysia

6. Overall Readiness Level *

- 0% Not ready at all
- 1% - 25% Slightly ready
- 26% - 50% Moderately ready
- 51% - 75% Ready
- Above 75% Fully ready





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