

Acceptance of electronic tax filing system



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In the previous literatures, the determinants of e-filing tax system in the TAM which widely used are perceived usefulness and perceived ease of use.

Besides the technology adoption determinants, perceived risk is also an important prediction that used to examine the attitude of taxpayers toward e-filing tax system. In the five existing literatures and studies, perceived usefulness, perceived ease of use and perceived risk are the determinants of variables which used to measure and examine the intention of use or behavioral intention.

Perceived usefulness is defined as the users perception of the probability of using a system will increase his or her job performance and perceived ease of use is defined as the perception of the degree of effort the user needs to use the system (Zamia and Bee, 2010; If et al. , 2006). Perceived risk is defined as the perception of the amount of loss or uncertainty that a user will encounter while pursuing a desired outcome (Eng and Bee. 2010; If et al, 2006; Chaps et al. , 2010).

From the mentioned literature, the other factors which used to examine the intention to use included subjective norms/social influence (If et al. , 2006; Chaps et 2010), self-efficacy (If et al, 2006), facilitating conditions (If et al. , 2006; Chaps et al. , 2010; Susann Near and Radial Ottoman, 2010), amount of information (Susann Near and Radial Ottoman, 2010) and optimism blabs (Chaps et al. , 2010). Based on the findings, all the results show that the intention of use of e-filing system was largely driven by perceived usefulness.

This result indicates that the behavioral intention of users will increase when perceived usefulness increase because taxpayers would like to have a system which is useful to them. Past researches were inconsistent on whether perceived ease of use was significant positively influence the Intention of use. Zamia and Bee (2010) and Susann Near and Radial Ottoman (2010) found that perceived ease of use was positively affected behavioral Intention. On the other hand, Carnal et al. (2012), If et al. (2006) and Chaps et al. 2010) shows that perceived ease of use was negatively affected behavioral Intention which was Insignificant Influence. The contrary results might reveal some taxpayers do not think that an easy system could affect their intention to other taxpayers would like to have an easier system to assist them in dealing with tax return. According to Zamia and Bee (2010), Zamia et al. (2012) and Susann Near and Radial Ottoman (2010), they found that perceived ease of use has the significant positive influence on perceived usefulness. This Justifies that a user-friendly system is considered as useful system to consumers.