EXPLORING THE INFLUENCE OF TRUST AND PERCEIVED SYSTEM QUALITY ON CONTINUANCE INTENTION TOWARD E-FILING SYSTEM OF MALAYSIAN E-GOVERNMENT SERVICE. A LITERATURE REVIEW

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ABSTRACT

In the current globalization arena, organizations are competing each others to survive in this era. At the same time government of each countries facing challenges and keep on finding the better ways to provide the better government services to the their stakeholders. Moreover, as the citizens become more internet savvy and have experienced of good quality of electronic services (e-services) from private sectors; this caused citizens' to expect the same high standards of e-services from government agencies in the delivery of public services. For that governments in each countries including Malaysia have been spent huge amount of money for the development of electronic government (e-government) and specifically in e-filing system to ease the government services. Thus, at this vein continuance intention towards e-government services deems to be important as ineffective usage of e-government service after initial adoption caused undesirable cost and waste of development of particular e-government service.

INTRODUCTION

In this twenty first century, organizations are competes each others to survive in globalization arena. Not only organizations, government sectors of each country also facing challenges and keep on finding the best ways to provide the better government services to their citizens. For that government agencies increasingly explore and giving priority for information and communication technologies (ICTs) to improve, advanced the delivery and dissemination of government services and information (Azmi, Kamarulzaman, & Hamid, 2012; Chen, 2010) by using internet as a powerful tool to deliver government services via electronic means (Wangpipatwong, Chutimaskul, & Papasratorn, 2009) to the benefits of citizens and organizations. As the tremendous growth of internet users worldwide (Internet World Statistics, 2013), makes many government around the world transformed the delivery of services from traditional services (manual method) to electronic means (Satapathy, Mahapatra, Patel, Biswas, & Mishra, 2014). Thus, to take priority of speedy growth of internet popularity government launches electronic government (e-government) services for the benefits of citizens and government.

E-government refers as the communication between government and citizens via computer and web enabled presence (Evans & Yen, 2006). According to Srivastava and Teo (2007) e-government defined as "use of information and communication technologies (ICTs) and internet to enhance the access and delivery of all facets of government services and operations for the benefits of citizens, business, employees and other stakeholders". E-government involves technology that support a government's interaction with multiple stakeholders; citizens, employees, business and other government agencies (Joseph, 2013). Thus, the four main categories of e-government are government to citizen (G2C), government to business (G2B), government to government (G2G) and government to employee (G2E) (Joseph, 2013). As overall, e-government is involves a primary changes in the government operations such as public sector structure, culture, values and the traditions of conducting services by using ICT through website as an important medium in government agencies (Santhanamery & Ramayah, 2015) for the delivery and enhancement of public services to the stakeholders.

E-government were launched in worldwide with the objective to make radical changes to the traditional approach delivery of public service (Al-Mamari, Corbitt, & Gekara, 2013). At the international level, United Nation (UNPAN, 2012) and Waseda University (Waseda University, 2013) continuously doing researches on the development of e-government around the world. In a survey conducted by United Nation E-government Survey 2012 (UNPAN, 2012), 193 governments around the world embarked on some form of e-government services implementation for the delivery of services to the citizens. Various types of e-government services continuously implemented and consequently this initiatives provides various benefits to both the users' of the e-government services and government agencies such as saving in travelling cost and time, providing convenient to access government services and information anytime and anywhere, simplification of procedure, improvement in office management and reduced operation and management cost (Ahmad, Markkula, & Oivo, 2013; Wangpipatwong et al., 2009; Warkentin, Gefen, Pavlou, & Rose, 2002).

LITERATURE REVIEW

Overview of e-filing system in Malaysia

Electronic tax filing (e-filing) system is one of project under Malaysian e-government flagship (Hussein, Mohamed, Ahlan, & Mahmud, 2011). While there are many online services that involves interaction between government to citizens (G2C), e-filing is one of the most important, advanced and have great impact on society and development in the country (Azmi et al., 2012; Hussein, Mohamed, Ahlan, Mahmud, & Aditiawarman, 2009). In Malaysia, tax e-filing system was launched by Inland Revenue Board Malaysia (IRBM) in year 2006 on behalf of Malaysian government for the purpose of filing tax electronically by salaried taxpayers (Hussein et al., 2011). The main objective of e-filing system development is to facilitate tax compliance and to provide services to taxpayers through use of internet technologies and World Wide Web (WWW) (Hussein et al., 2011). In addition, other two fold objectives are; to be more effective in the tax filing

returns' processing task and operational process and to serve better the taxpayers' interest by overcome and solve taxpayers problems or difficulties with manual method (using paper based system) and at the same time to encourage voluntary compliance by the tax payers in filing tax return (Ambali, 2009). By using tax e-filing system, taxpayers able to prepare, report and pay tax returns through online (Hussein et al., 2011). Since e-filing system was introduced in 2006, the tax authority (IRBM) in Malaysia has been invested substantial amount of money and resources in the development of e-filing system (Azmi et al., 2012). The e-filing system have undergone progressive improvement such as used more robust engine like Firefox and Opera (Ambali, 2009), three fold increases in the internet bandwidth for e-filing website from 90MB to 300MB (Meikeng, 2014), improvement in server capacity (Islam et al., 2012) and also Disaster Recovery Plan action taken to protect electronic services and relevant data (Meikeng, 2014).

Trust

Trust have been studied in diverse research domain such as social psychology, psychology, economics and marketing (Papadopoulou, Nikolaidou, & Martakos, 2010). Trust is also one of fundamental element in online services for enhance long term relationship and success of e-government website (Teo, Srivastava, & Jiang, 2008). The importance of trust variable have been confirmed in various online services such as e-banking (Hoehle, Huff, & Goode, 2012) and e-government (Belanche, Casalo, Flavian, & Schepers, 2014; Teo et al., 2008) as the interaction between trustor and trustee happen in virtual form not with face-to-face interaction. Moreover, trust is consider critical as involvement of risk and uncertainty in online environment (Belanche, Casalo, & Flavian, 2012; Belanche et al., 2014; Belanger & Carter, 2008) and privacy and security of users are at risk as the exchanges of personal and sensitive information through internet to the service provider (Venkatesh, Thong, Chan, Hu, & Brown, 2011). For example, monetary risk (online tax payment) and risk of loss of personal and sensitive data (e-filing and health information) in e-government transaction (Papadopoulou et al., 2010). As the crucial role of trust in online services, recently trust getting its consideration in e-government researches.

Trust was explored and defined variously in previous studies (Belanger & Carter, 2008). Mayer, Davis and Schoorman (1995) defined trust as "the willingness of a party to be vulnerable to the actions of another party based on the expectation that the other will perform a particular action important to the trustor, irrespective of the ability to monitor or control that other party". Next, Pavlou and Fygenson (2006) defined trust as a belief that trustee will act cooperatively with trustor to fulfil the trustor's expectation without exploiting its vulnerabilities. While Sengovia, Jennex, and Beatty (2009) stated that trust refer as user trusting that the e-government service provides accurate information, data will be protected, and transaction will be conducts in a secure manner and recorded appropriately. Thus, this indicated that there is involvement of relationship between two important entities which are trustor (the entity that trust) and trustee (the entity to be trust) (Papadopoulou et al., 2010). In previous researches trust viewed from three dimensions; ability, benevolence and integrity (Mayer et al., 1995). Ability is beliefs that trustee have necessary knowledge and skills to fulfil trustor expectation. Benevolence is

the belief that trustee will consider interest of trustor. Integrity is the belief that trustor keep their promise and honest (Mayer et al., 1995).

Previous studies found that trust have been crucial in the adoption intention of online services such as e-government (Belanche et al., 2012; Belanger & Carter, 2008; Shajari & Ismail, 2014) and particularly in e-filing system (Hussein et al., 2011). For instance, Hussein et al. (2011) examined factors that influence intention to use e-filing system in Malaysia and found that trust of the internet and trust of the government have influences towards intention to use. More importantly, Belanche et al. (2014) highlighted that trust is important for the new and advanced users of an technology. Even trust is considered widely in technology adoption of an new technology but trust more crucial to be research in post adoption as trust develops gradually with technology transformation and changes over time (Venkatesh et al., 2011). This is because in adoption, trust is developed based on expectation while in continuance intention trust is developed based on users' ongoing experience with the technology itself (Belanche et al., 2014).

Prior researchers have acknowledged the relationship between trust and continuance intention (Belanche et al., 2014; Chong, 2013; Hernandez-Ortega, 2011; Hoehle et al., 2012; Teo et al., 2008). For instance, Belanche et al. (2014) carried out a study on continuance intention of e-service tax return in Spain with looked at three type trusts; trust in public administration, trust in the public e-services and trust in the internet towards continuance intention and revealed that trust in public e-service have significant and is one of the most important factor that influence users continuance intention towards the e-service tax return. Furthermore, Teo et al. (2008) conducted a study in e-government website setting among 214 Singapore university students, the results revealed that trust in e-government website have significant effects on intention to continue using e-government website.

Aside from e-filing and e-government context, there were also past researches that have explored the relationship between trust and continuance intention towards using other type of online services. For instance, Hoehle et al. (2012) based internet banking continuance intention in New Zealand among 210 consumer found that continuous trust have statistically significant effect on continuance intention. However, contradict from above studies, Venkatesh et al. (2011) conducted a study on two type of e-government technologies (e-government website and smart identity card) in Hong Kong by integrated trust and UTAUT constructs in two-stage expectation confirmation theory. The study by Venkatesh et al. (2011) found that trust have insignificant influence towards continuance intention and trust have indirect influence on continuance through post-usage attitude.

Table 1.1
Summary of previous studies on relationship between trust and continuance intention

Author & Year	Area	Country	Respondents	Findings
(Belanche et al., 2014)	E-service tax return	Spain	336 e-filing users	Significant
(Teo et al., 2008)	E-government website	Singapore	214 University students	Significant
(Hoehle et al., 2012)	Internet banking	New Zealand	210 consumers	Significant
(Venkatesh et al., 2011)	E-government website and Smart identity card	Hong Kong	3159 visitors of e-government portal	Insignificant

As overall, the above studies indicate that trust is one of key components in various online service technologies. Other than that, from review of above literatures also shows that the findings from above researchers inconsistent and cannot be generalized in all background as difference could occur on the different context of the research (Venkatesh et al., 2011), such as difference between government procedure and infrastructure in the country. Furthermore, as trust also has been main challenges in e-filing implementation in Malaysia (Ambali, 2009; Hussein et al., 2011) and its involves transmission of personal and sensitive information (Hu, Brown, Thong, Chan, & Tam, 2009) between taxpayers and government therefore role of trust considered in this study.

Perceived System Quality

Perceived system quality is defined as an evaluation of performance of the a system features based on users' own experience of using the system (as cited in (Zheng, Zhao, & Stylianou, 2013). While, as cited in Teo et al. (2008) defined perceived system quality as users' perception about the technical performance of the website in the form information retrieval and delivery. Additionally, Chen (2010) defined system quality as an evaluation regarding information processing by the system itself.

The existing past studies explored the influence of system quality on initial intention to use and consequent on satisfaction (Almahamid, Mcadams, Kalaldeh & Al-Sa'eed 2010; DeLone & McLean, 1992, 2003; Khayun & Ractham, 2011; Rehman, Esichaikul & Kamal, 2012; Wang & Liao, 2008; Yahya, Nadzar, & Abdul, 2012). For example, Yahya et al. (2012) found that system quality have significant positive influence on intention to use e-Syariah portal in Malaysia. According to DeLone and McLean (2003) system quality is one of key factor that influence satisfaction and intention to use. The higher the quality of the system will contribute to more use, more satisfaction and positive net benefits, conversely if the system have poor quality will cause to user

dissatisfaction and negative net benefits (DeLone & McLean, 2003). Other than that, if the system does not meet users need, further use will be avoided by user of the system (as cited in (Wangpipatwong et al., 2009).

As overall, from review of previous studies, system quality were used as a determinants on initial intention to use an information system but very lack of studies used this determinants to examine the continued use generally in e-government context (Wangpipatwong et al., 2009) and specifically in the e-filing system. The influence of system quality on continuance intention has received little attention from previous researchers (Islam, 2012; Ramayah, Ahmad, & Lo, 2010; Teo et al., 2008; Wangpipatwong et al., 2009) in variety of technological context such as e-government website, e-learning and other online services. For example, Wangpipatwong et al. (2009) have been conducted a study with using DeLone and McLean IS Success model as underpinning model to examine the web site quality which contain system quality, information quality and service quality on continued use of e-government web site by 614 e-citizens in Thailand and revealed that that system quality has significant influence and enhance continued use e-government website. Wangpipatwong et al. (2009) also highlighted that higher the quality of e-government website the higher the citizens' intention to continued use of e-government websites. Contrariwise, (Islam, 2012; Teo et al., 2008) found that negative relationship between system quality and continuance intention were existed in e-government website and other technological settings as the hypothesis were not supported. For instance, Teo et al. (2008) conducted a study on intention to continue using e-government website among 214 Singapore university students by incorporated DeLone and McLean IS success model and online trust literature and found that perceived system quality have statistically no significant influence on intention to continue using e-government website. While, Islam (2012) also identified that perceived system quality have no significant effect on e-learning continuance intention among university educators in Finland.

Table 1.2
Summary of previous studies on relationship between system quality and continuance intention

| Author & Year	Area	Country	Respondents	Findings
(Wangpipatwong et al., 2009)	E-government website	Thailand	614 e-citizens	Significant
(Islam, 2012)	E-learning system	Finland	175 university educators	No significant
(Teo et al., 2008)	E-government website	Singapore	214 university students	No significant

Thus, as overall the review of above studies indicates that perceived system quality have significant influences on continuance intention and the higher the quality of an system the higher will be continuance intention. In contrast, despite significant relationship

there were few previous studies found insignificant relationship between perceived system quality and continuance intention. Thus, these results revealed that the relationship between perceived system quality and continuance intention is inconclusive. Moreover, the influence of perceived system quality on continuance intention received minimal attention from researchers towards tax e-filing system in Malaysia.

Continuance intention

Bhattacherjee (2001) defined continuance intention as "long term viability of an IS and its eventual success depends on its continued use rather than first-time use". Lee and Kwon (2011) stated that IS continuance intention describes about user's decision to continue to use a specific technology that users' have already been using it. Even when an ICT is success in initial stage, users' will re-evaluate their decision and may decline the use ICT in future (Bhattacherjee, 2001; Hernandez-Ortega et al., 2014). Currently, research in technology adoption started receiving and growing interest about the importance of individual use of a technology after initial adoption (Guinea & Markus, 2009) which is more to concept of continuance intention. As the initial adoption is an essential foremost step towards realize an information system success but it eventual success depends on continued use rather than first time use (Bhattacherjee, 2001). More importantly, infrequent or ineffective usage of a technology after initial adoption caused undesirable cost and waste of effort on the development of particular online technology (Hong, Thong, & Tam, 2006). While, with the continuance usage of online technologies contribute to more profit earning, growth and expands and helps to survive in the existing marketplace (Bhattacherjee, 2001; Chong, 2013; Hong et al., 2006; Shiau & Chau, 2012). Moreover, Hossain and Quaddus (2012) stated that the digital society cannot thrive if the online service users' do not use a technology on the continued basis. Thus, online service users have to move from initial adoption stage to use it at continual basis.

CONCEPTUAL MODEL OF THIS STUDY
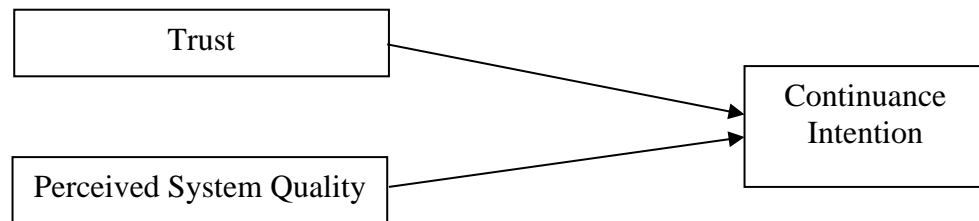
Figure 1
Conceptual model of study

CONCLUSION

To summarize, from review of extant previous literatures found that trust and perceived system quality have significant influence on continuance intention in various online technologies context. This indicates that the secure the transmission of personal and sensitive information in particular online technologies, this will influence the level of an user's continuance intention towards a particular online technology. While, the higher the system quality of online technologies the higher will be continuance intention. However, at the same time there were also some studies found that insignificant relationship between trust and perceived system quality on continuance intention. Thus, this result reveals that inconsistent in nature of findings. Moreover, the relationship of trust and perceived system quality on continuance intention received minimal attention from researchers towards tax e-filing system. Hence, this research attempts to examine the influence of trust and perceived system quality towards continuance intention in the context of tax e-filing system in Malaysia.

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