E-FILING USERS' SATISFACTION:

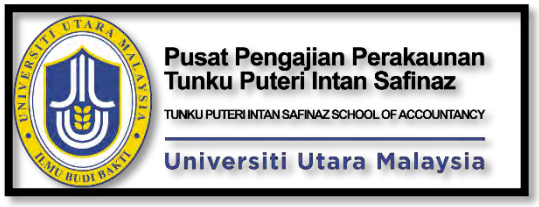
A STUDY ON MALAYSIA PETROLEUM UPSTREAM TAXPAYERS

By

HAIRUL SALVESON JAIMIN

Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM)
Universiti Utara Malaysia
in Partial Fulfillment of the Requirement for the Master of Science
(International Accounting)

CERTIFICATION OF PROJECT WORK



PERAKUAN KERJA KERTAS PROJEK
(Certification of Project Paper)

Saya, mengaku bertandatangan, memperakukan bahawa
(I, the undersigned, certified that)
HAIRUL SALVESON JAIMIN (825136)

Calon untuk Ijazah Sarjana
(Candidate for the degree of)
MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)

telah mengemukakan kertas projek yang bertajuk
(has presented his/her project paper of the following title)

E-**FILING USERS' SATISFACTION:**
A STUDY ON MALAYSIA PETROLEUM UPSTREAM TAXPAYERS

Seperti yang tercatat di muka surat tajuk dan kulit kertas projek
(as it appears on the title page and front cover of the project paper)

Bahawa kertas projek tersebut boleh diterima dari segi bentuk serta kandungan dan meliputi bidang ilmu dengan memuaskan.
(that the project paper acceptable in the form and content and that a satisfactory knowledge of the field is covered by the project paper).

Nama Penyelia : DR. RUSMAN BIN GHANI
(Name of Supervisor)

Tandatangan : _____
(Signature)

Tarikh : 01 December 2020
(Date)

PERMISSION TO USE

In presenting this project paper in partial fulfillment of the requirements for a Post Graduate degree from the Universiti Utara Malaysia (UUM), I agree that the Library of this university may make it freely available for inspection. I further agree that permission for copying this project paper in any manner, in whole or in part, for scholarly purposes may be granted by my supervisor(s) or in their absence, by the Dean of Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM) where I did my project paper. It is understood that any copying or publication or use of this project paper or parts of it for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to the UUM in any scholarly use which may be made of any material in my project paper.

Request for permission to copy or to make other use of materials in this project paper in whole or in part should be addressed to:

Dean of Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM)
Universiti Utara Malaysia
06010 UUM Sintok
Kedah Darul Aman

ABSTRACT

E-filing is one of the e-government applications that implement Information and Communication Technology (ICT) to enable e-government to improve the efficiency of government services provided to citizens. The purpose of e-filing service is to encourage every taxpayer to submit their income tax return through online. This study attempted to examine user satisfaction in using e-filing among Malaysia petroleum upstream taxpayers. The data were collected from 80 respondents using survey method from all petroleum upstream taxpayers in Malaysia. User satisfaction was measured by system quality, information quality and service quality. The result indicates that information quality and service quality significantly affect user satisfaction using the e-filing system among Malaysia petroleum upstream taxpayers. Consequently, this finding will assist the Inland Revenue Board of Malaysia (IRBM) in improving their e-filing system.

Keywords: E-filing, Information quality, Service quality, Petroleum upstream, User satisfaction, Malaysia.

ABSTRAK

E-filing adalah salah satu aplikasi kerajaan yang menggunakan teknologi maklumat dan komunikasi bagi membolehkan kerajaan meningkatkan kecekapan perkhidmatan kepada rakyatnya. Tujuan perkhidmatan e-filing adalah untuk mendorong setiap pembayar cukai untuk mengemukakan borang nyata cukai pendapatan secara dalam talian. Kajian ini cuba mengkaji kepuasan pengguna dalam menggunakan e-filing di kalangan pembayar cukai huluan petroleum di Malaysia. Data dikumpulkan daripada 80 responden menggunakan kaedah soal selidik daripada semua pembayar cukai industri huluan petroleum di Malaysia. Kepuasan pengguna diukur dengan kualiti sistem, kualiti maklumat dan kualiti perkhidmatan. Keputusan kajian menunjukkan kualiti maklumat dan kualiti perkhidmatan adalah signifikan dalam mempengaruhi kepuasan pengguna menggunakan sistem e-filing di kalangan pembayar cukai huluan petroleum Malaysia. Oleh yang demikian, penemuan ini akan membantu Lembaga Hasil Dalam Negeri Malaysia (LHDNM) dalam memperbaiki sistem e-filing mereka.

Kata kunci: E-filing, Kualiti maklumat, Kualiti perkhidmatan, Huluan petroleum, Kepuasan pengguna, Malaysia.

ACKNOWLEDGEMENT

In the name of Allah, the Most Gracious and the Most Merciful.

Alhamdulillah, praises to Allah SWT for giving me the strength, patience and determination to complete this project paper. Special appreciation goes to my supervisor, Dr. Rusman Ghani for his assistance, guidance, supervision and constant support. His invaluable comments, suggestions and ideas throughout the paper work have contributed to the success of this project paper. I would like to express my appreciation to the Inland Revenue Board of Malaysia (IRBM) for giving the opportunity and support to pursue my study in Master of Science (International Accounting). Sincere thanks to all my friends in Cohort 3 of Master of Science (International Accounting) for the kindness and moral support during my study. Thank you for the friendship and memories. Last but not least, my deepest gratitude goes to my beloved parents, Datuk Jaimin Samitah and Datin Siti Seliah Abdullah for their endless love, prayers and encouragement. Not forgetting my wife Dayang Noorhayati Awang Taha and children for their endless support, patience and faith in me to complete this project paper.

Thank you very much.

TABLE OF CONTENT

LIST OF TABLES

LIST OF FIGURES

LIST OF ABBREVIATIONS

G2C	-	Government to Citizens
C	-	Company
BE	-	Employment Income
B	-	Business Income
CPP	-	Petroleum Production Income
CPE	-	Petroleum Exploration Income
IRBM	-	Inland Revenue Board of Malaysia
ITRF	-	Income Tax Return Form
SAS	-	Self-Assessment System
FAS	-	Formal Assessment System
ICT	-	Information and Communication Technology
CIK	-	Special Industry Branch
SPSS	-	Statistical Package for Social Sciences
CFA	-	Confirmatory Factor Analysis
KMO	-	Kaiser-Meyer-Olkin

CHAPTER 1

INTRODUCTION

1.0 Backgroud of the study

Electronic filing (e-filing) is one of the e-government applications that categorized as a system that connects government to the citizens (G2C), whereby government services are delivered to the people online using the internet as a medium for connection (Kumar and Gupta, 2017). E-filing was launched as a free service for online taxation services in line with the rapid development of information technology. This system helps users to submit their income tax filing online without filling out an income tax form manually (Karpagavalli, 2017). This e-filing application can be used by users as far as they can access the internet. The e-filing facility was first introduced to corporate taxpayers for filing form C (company) for the year of assessment 2001. It was subsequently extended for submission of form BE (employment income) and form B (business income) in 2004. Started for the year assessment 2018, form CPP (petroleum production income) and form CPE (petroleum exploration income) were introduced to submit tax through e-filing (IRBM, 2018).

The e-filing prototype has been tested and proven that the system is simple, fast and secure. It can speed up the work process in the Inland Revenue Board of Malaysia (Department of Information Malaysia, 2006). The statistic shows that the number of Income Tax Return Form (ITRF) submissions through e-filing has increased tremendously each year (Table 1.1).

REFERENCES

Accenture (2004) eGovernment Leadership: High Performance, Maximum Value, Accenture, Toronto. Retrieved from http://www.accenture.com

Azmi, A. A. C., Kamarulzaman, Y., & Hamid, N. H. A. (2012). Perceived Risk and the Adoption of Tax E-Filing. World Applied Sciences Journal, 20(4), 532–539.

Azmi, A.C. and Bee, N.G. (2010) "The Acceptance of the e-Filing System by Malaysian Taxpayers: A Simplified Model", Electronic Journal of e-Government, vol. 8, no. 1, pp. 13-22

Bagozzi, R. P. (1994). Principles of marketing research: Blackwell Business.

Brophy, P. (2006). Measuring Library Performance: Perinciples and Techniques. London: Facet Publishing.

Bryman, A. & Bell, E. (2007). Business research strategies. Business research methods. Oxford: Oxford University Press.

Carmine, E. G. and R. A. Zeller (1979). Reliability and Validity Assessment. Sage, Newbury Park, CA.

Cavana, R.Y., Delahaye, B.L. and U. Sekaran. (2001). Applied Business Research, Qualitative and Quantitative Methods. Milton, QLD, Australia: John Wiley and Sons.

Delone, W.H., and McLean, E.R (1992). Information systems success: the quest for the dependent variable. Information Systems Research, 3, 60–95.

DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean Model of Information Systems Success: A Ten-Year Update. Journal of Management Information Systems, 19(4), 9–30.

Dorasamy, M., Marimuthu, M., Raman, M., & Kaliannan, M. (2012). E-Government Services Online: An Exploratory Study on Tax E-Filing in Malaysia. In Weerakkody, V. (Ed.), Technology Enabled Transformation of the Public Sector: Advances in E-Government (pp. 312-325).

Emory, C. W. and Cooper, D. R. (1991), Business Research Methods, 4th ed., Homewood, IL.

Hair, J. F., Jr., R. E. Anderson, R. L. Tatham, and W. C. Black (1998) Multivariate Data Analysis with Readings, 5th Edition. Englewood Cliffs, NJ: Prentice Hall.

Hair, JFJ, WC Black, BJ Babin and RE Anderson (2010). Multivariate Data Analysis - A Global Perspective. Upper Saddle River: Pearson

Inland Revenue Board of Malaysia Annual Report 2004. Retrieved from http://phl.hasil.gov.my/pdf/pdfam/AR2004_2.pdf

Islam, A. M., Yusuf, D. H. M., Yusoff, W. S., & Johari, A. N. B. (2012). Factors affecting user satisfaction in the Malaysian income tax e-filing system. African Journal of Business Management, 6(21), 6447–6455.

Jacobsen, D-I. (2002) Vad, hur och varför. Om metodval I företagsekonomi och andra samhällsvetenskapliga ämnen, Lund, Studentlitteratur

Karpagavalli, V. (2017). E-Filing of income tax returns. Indian Journal of Computer Science, 2(5), 19 - 22.

Kinnear, P., & Gray, C. (1994). SPSS for windows made simple. Hove: Lawrence Erlbaum.

Krejcie, R. V., & Morgan, D. W. (1970). Determining sample size for research activities. Educational and Psychological Measurement.

Kumar, S., & Gupta, S. (2017). A Study on Income Tax Payers Perception towards Electronic Filing. Journal of Internet Banking and Commerce, 22 (S7).

Laudon, K. C. & Laudon, J. P. (2006). Management information systems: managing the digital firm. New Jersey: Person Prentice Hall

Maniam, K. & Halimah, A. & Hazman, S.A. (2006), Citizens Expectations for Electronic Government Services: Malaysian Perspectives. In the proceedings of EGov Asia Conference, 26-28 April, Bangkok, Thailand.

Maughan, Patricia Davitt. 1999. Library Resources and Services: A Cross-Disciplinary Survey of Faculty and Graduate Student Use and Satisfaction. Journal of Academic Librarianship 25 (5): 354-366.

Minseok, P., Suh, W., Hong, J., Kim, J., & Lee, H. (2010). A New Web Site Quality Assessment Model for the Web 2.0 Era. In Murugesan, S. (Ed.), Handbook of Research on Web 2.0, 3.0, and X.0: Technologies, Business, and Social Applications (pp. 387-410). IGI Global.

Netemeyer, R., Bearden, W., & Sharma, S. (2003). Scaling procedures. Thousand Oaks, CA: Sage Publications.

Ning, Z., Hu, X., Chen, Z., Zhou, M., Hu, B., Cheng, J., & Obaidat, M. S. (2017). A cooperative quality-aware service access system for social Internet of vehicles. IEEE Internet of Things Journal, 5(4), 2506-2517.

Nurislamuddin Saruddin (2016) Isi, Hantar, Bayar Inovasi di Hujung Jari. Dewan Bahasa & Pustaka. Majalah Dewan Ekonomi. 21-23

Nurislamuddin Saruddin (2016) Inovasi Tunjang Kecemerlangan Lembaga Hasil Dalam Negeri Malaysia. Dewan Bahasa & Pustaka. Majalah Dewan Ekonomi, 15-18.

Omar, Muhammad Abkari. (2006). Pelaksanaan Projek Kerajaan elektronik (Electronic Government-EG) Satu Penilaian. Public Sector ICT Management Review. Vol 1, No. 1.

Othman, R. and Rahmat, A.R. (2006) The Analysis of Electronic Government Blueprint for Implementation Towards the Actual E-Government Implementation. Conference on E-government Enhancement via Knowledge Management (EG2KM), Malaysia.

Pallant J. (2011) Survival Manual. A step-by-step guide to data analysis using SPSS.

Proctor C, Linley PA, Maltby J. Life Satisfaction. In: Levesque RJR, editor. Encyclopaedia of Adolescence. Cham: Springer International Publishing; 2017. p. 1–12.

Punitha, C. (2015). The Influence of Perceived System Quality and Perceived Information Quality Towards Continuance Intention of Tax E-filing System in Malaysia. Journal Of Technology And Operations Management, 10(2), 52-63.

Rahman M.K.B.A., Othman A.K., Amrin N. (2018) The Effects of e-Service Quality on Users' Satisfaction: A Case of e-Filing at LHDN. In: Noordin F., Othman A., Kassim E. (eds) Proceedings of the 2nd Advances in Business Research International Conference. Springer, Singapore.

Rai, A., Lang, S.S., Welker, R.B. (2002) Assessing the validity of Is success models: an empirical test and theoretical analysis, Information Systems Research 13(1), 2002, pp. 50–69.

Ramya, P., & Hameed Hussain, J. (2017). Alteration framework for integrating quality of service in internet real-time network. International Journal of Pure and Applied Mathematics, 116(8), 57-61.

Rohaizat, B. (2003). Kepuasan pengguna selepas pengiktirafan ISO 9001: Kajian kes sebuah fakulti di Universiti Teknologi Malaysia. Jurnal Teknologi, 38(E), 15-26.

Sekaran, U., & Bougie, R. (2009). Research Methods for business 5th ed: John Wiley & Sons Ltd. United Kingdom.

Sekaran, U., & Bougie, R. (2013). Edisi 6. Research Methods For Business.

Sireci, S.G. (1998). Gathering and analyzing content validity data. Educational Measurement, 5, 299-321.

Tallaha, A. M., Abdul-Shukor, Z., & Abu Hassan, N. S. (2014). Factors Influencing E-Filing Usage Among Malaysian Taxpayers: Does Tax Knowledge Matters? Jurnal Pengurusan, 40, 91-101.

Viswanathan, M. (2005). Measurement Error and Research Design. Thousand Oaks, CA: Sage.

Yahya, M., Nadzar, F., & Abdul, B. (2012). Examining User Acceptance of E-Syariah Portal Among Syariah Users in Malaysia. Procedia - Social and Behavioral Sciences, 67, 349–359.

APPENDICES

A: Questionnaire

QUESTIONNAIRE

E-filing Users' Satisfaction: A Study on Malaysia Petroleum Upstream Taxpayers

Dear participant,

This study was conducted as one of the conditions for completing my Master of Science (International Accounting). All feedback in the survey form is **CONFIDENTIAL** and is for academic purposes only.

This questionnaire is being designed to determine statisfaction using e-filing among petroleum upstream taxpayers in Malaysia.

Your cooperation is greatly appreciated.Your input is highly valued.

Thank you very much for your time and cooperation.

Yours sincerely,

Hairul Salveson Jaimin
Candidate
Master of Science (International Accounting) Universiti Utara Malaysia
hairulsalveson@hasil.gov.my

SECTION A – DEMOGRAPHIC DETAIL

Please tick (√) in the appropriate box. Thank you.

1. Gender. ☐ Male ☐ Female

2. Age.

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

3. Highest level of academic qualification.

☐ Doctorate (PHD)
☐ Master Degree
☐ Bachelor Degree
☐ Certificate

4. Do you use e-filing?

☐ Yes ☐ No

5. Do you satisfy with e-filing service?

☐ Yes ☐ No

SECTION B – SYSTEM QUALITY

Please MARK one of the numbers on a scale of 1 - 5 to reflect your opinion on each of the following statements.

		1	2	3	4	5
	SYSTEM QUALITY	Strongly Disagree	Disagree	Slightly agree	Agree	Strongly agree
1	I find the e-filing system easy to use.	1	2	3	4	5
2	I find it easy to get the e-filing system do what I want.	1	2	3	4	5
3	The e-filing system is flexible to interact with.	1	2	3	4	5
4	Learning to operate the e-filing system was easy for me.	1	2	3	4	5

SECTION C – INFORMATION QUALITY

Please MARK one of the numbers on a scale of 1 - 5 to reflect your opinion on each of the following statements.

		1	2	3	4	5
	INFORMATION QUALITY	Strongly Disagree	Disagree	Slightly agree	Agree	Strongly agree
1	The information generated by the e-filing system is correct.	1	2	3	4	5
2	The information generated by the e-filing system is useful for its purpose.	1	2	3	4	5
3	The e-filing system generates information in a timely manner.	1	2	3	4	5
4	I trust the information output of the e-filing system.	1	2	3	4	5

SECTION D – SERVICE QUALITY

Please MARK one of the numbers on a scale of 1 - 5 to reflect your opinion on each of the following statements.

		1	2	3	4	5
	SERVICE QUALITY	Strongly Disagree	Disagree	Slightly agree	Agree	Strongly agree
1	There is adequate technical support from the e-filing system provider.	1	2	3	4	5
2	The overall infrastructure in place is adequate to support the e-filing system.	1	2	3	4	5
3	The e-filing system can be relied on to provide information as when needed.	1	2	3	4	5
4	The output of the e-filing system is complete for work processes.	1	2	3	4	5

SECTION E – USER SATISFACTION

Please MARK one of the numbers on a scale of 1 - 5 to reflect your opinion on each of the following statements.

		1	2	3	4	5
	SYSTEM QUALITY	Strongly Disagree	Disagree	Slightly agree	Agree	Strongly agree
1	I am satisfied with the functions of the e-filling system.	1	2	3	4	5
2	The e-filling system has eased work processes.	1	2	3	4	5
3	I am generally satisfied using the e-filling system.	1	2	3	4	5
4	Using the e-filling system enables me accomplish tasks more quickly.	1	2	3	4	5
5	Using the e-filling system has improved my job performance.	1	2	3	4	5
6	Using the e-filling system has made my job easier.	1	2	3	4	5
7	I find the e-filing system useful in my job.	1	2	3	4	5

Thank you for taking the time to fill out this survey form.

Your cooperation is greatly appreciated.

B: Data Analysis

Frequency Table

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	47	58.8	58.8	58.8
	Female	33	41.3	41.3	100.0
	Total	80	100.0	100.0	

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	22-32	5	6.3	6.3	6.3
	33-42	40	50.0	50.0	56.3
	43-52	35	43.8	43.8	100.0
	Total	80	100.0	100.0	

Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Certificate	2	2.5	2.5	2.5
	Degree	14	17.5	17.5	20.0
	Master	42	52.5	52.5	72.5
	PHD	22	27.5	27.5	100.0
	Total	80	100.0	100.0	

Do you use e filing?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	57	71.3	71.3	71.3
	No	23	28.8	28.8	100.0
	Total	80	100.0	100.0	

Do you satisfy with e-filing service?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	56	70.0	70.0	70.0
	No	24	30.0	30.0	100.0
	Total	80	100.0	100.0	

I find the e-filing system easy to use.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Partial Agree	1	1.3	1.3	1.3
	Agree	13	16.3	16.3	17.5
	Strongly Agree	66	82.5	82.5	100.0
	Total	80	100.0	100.0	

I find it easy to get the e-filing system do what I want.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	13	16.3	16.3	16.3
	Disagree	14	17.5	17.5	33.8
	Partial Agree	28	35.0	35.0	68.8
	Agree	11	13.8	13.8	82.5
	Strongly Agree	14	17.5	17.5	100.0
	Total	80	100.0	100.0	

The e-filing system is flexible to interact with.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	10	12.5	12.5	12.5
	Disagree	13	16.3	16.3	28.8
	Partial Agree	16	20.0	20.0	48.8
	Agree	24	30.0	30.0	78.8
	Strongly Agree	17	21.3	21.3	100.0
	Total	80	100.0	100.0	

Learning to operate the e-filing system was easy for me.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	15	18.8	18.8	18.8
	Disagree	17	21.3	21.3	40.0
	Partial Agree	13	16.3	16.3	56.3
	Agree	17	21.3	21.3	77.5
	Strongly Agree	18	22.5	22.5	100.0
	Total	80	100.0	100.0	

The information generated by the e-filing system is correct.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	19	23.8	23.8	23.8
	2.00	14	17.5	17.5	41.3
	3.00	20	25.0	25.0	66.3
	4.00	14	17.5	17.5	83.8
	5.00	13	16.3	16.3	100.0
	Total	80	100.0	100.0	

The information generated by the e-filing system is useful for its purpose.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	17	21.3	21.3	21.3
	2.00	14	17.5	17.5	38.8
	3.00	21	26.3	26.3	65.0
	4.00	15	18.8	18.8	83.8
	5.00	13	16.3	16.3	100.0
	Total	80	100.0	100.0	

The e-filing system generates information in a timely manner.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	13	16.3	16.3	16.3
	2.00	19	23.8	23.8	40.0
	3.00	17	21.3	21.3	61.3
	4.00	15	18.8	18.8	80.0
	5.00	16	20.0	20.0	100.0
	Total	80	100.0	100.0	

I trust the information output of the e-filing system.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	15	18.8	18.8	18.8
	2.00	16	20.0	20.0	38.8
	3.00	21	26.3	26.3	65.0
	4.00	14	17.5	17.5	82.5
	5.00	14	17.5	17.5	100.0
	Total	80	100.0	100.0	

There is adequate technical support from the e-filing system provider.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	20	25.0	25.0	25.0
	Disagree	22	27.5	27.5	52.5
	Partial Agree	14	17.5	17.5	70.0
	Agree	11	13.8	13.8	83.8
	Strongly Agree	13	16.3	16.3	100.0
	Total	80	100.0	100.0	

The overall infrastructure in place is adequate to support the e-filing system.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	18	22.5	22.5	22.5
	Disagree	21	26.3	26.3	48.8
	Partial Agree	14	17.5	17.5	66.3
	Agree	14	17.5	17.5	83.8
	Strongly Agree	13	16.3	16.3	100.0
	Total	80	100.0	100.0	

The e-filing system can be relied on to provide information as when needed.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	18	22.5	22.5	22.5
	Disagree	17	21.3	21.3	43.8
	Partial Agree	14	17.5	17.5	61.3
	Agree	16	20.0	20.0	81.3
	Strongly Agree	15	18.8	18.8	100.0
	Total	80	100.0	100.0	

The output of the e-filing system is complete for work processes.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	19	23.8	23.8	23.8
	Disagree	14	17.5	17.5	41.3
	Partial Agree	20	25.0	25.0	66.3
	Agree	14	17.5	17.5	83.8
	Strongly Agree	13	16.3	16.3	100.0
	Total	80	100.0	100.0	

I am satisfied with the functions of the e-filling system.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	17	21.3	21.3	21.3
	Disagree	14	17.5	17.5	38.8
	Partial Agree	21	26.3	26.3	65.0
	Agree	15	18.8	18.8	83.8
	Strongly Agree	13	16.3	16.3	100.0
	Total	80	100.0	100.0	

The e-filling system has eased work processes.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	13	16.3	16.3	16.3
	Disagree	19	23.8	23.8	40.0
	Partial Agree	17	21.3	21.3	61.3
	Agree	15	18.8	18.8	80.0
	Strongly Agree	16	20.0	20.0	100.0
	Total	80	100.0	100.0	

I am generally satisfied using the e-filling system.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	15	18.8	18.8	18.8
	Disagree	16	20.0	20.0	38.8
	Partial Agree	21	26.3	26.3	65.0
	Agree	14	17.5	17.5	82.5
	Strongly Agree	14	17.5	17.5	100.0
	Total	80	100.0	100.0	

Using the e-filling system enables me accomplish tasks more quickly.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	15	18.8	18.8	18.8
	Disagree	17	21.3	21.3	40.0
	Partial Agree	20	25.0	25.0	65.0
	Agree	13	16.3	16.3	81.3
	Strongly Agree	15	18.8	18.8	100.0
	Total	80	100.0	100.0	

Using the e-filling system has improved my job performance.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	15	18.8	18.8	18.8
	Disagree	18	22.5	22.5	41.3
	Partial Agree	15	18.8	18.8	60.0
	Agree	16	20.0	20.0	80.0
	Strongly Agree	16	20.0	20.0	100.0
	Total	80	100.0	100.0	

Using the e-filling system has made my job easier.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	3	3.8	3.8	3.8
	Disagree	3	3.8	3.8	7.5
	Partial Agree	5	6.3	6.3	13.8
	Agree	24	30.0	30.0	43.8
	Strongly Agree	45	56.3	56.3	100.0
	Total	80	100.0	100.0	

I find the e-filing system useful in my job.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	4	5.0	5.0	5.0
	Disagree	2	2.5	2.5	7.5
	Partial Agree	15	18.8	18.8	26.3
	Agree	33	41.3	41.3	67.5
	Strongly Agree	26	32.5	32.5	100.0
	Total	80	100.0	100.0	

Factor Analysis

Descriptive Statistics

	Mean	Std. Deviation	Analysis N
IV1	14.1875	3.76558	80
IV2	11.7375	5.30761	80
IV3	11.2375	5.31357	80

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.747
Bartlett's Test of Sphericity	Approx. Chi-Square	306.334
	df	3
	Sig.	.000

Anti-image Matrices

		IV1	IV2	IV3
Anti-image Covariance	IV1	.207	-.020	-.051
	IV2	-.020	.089	-.066
	IV3	-.051	-.066	.076
Anti-image Correlation	IV1	.891[a]	-.148	-.408
	IV2	-.148	.715[a]	-.801
	IV3	-.408	-.801	.678[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
IV1	1.000	.900
IV2	1.000	.946
IV3	1.000	.960

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.806	93.532	93.532	2.806	93.532	93.532
2	.149	4.961	98.493			
3	.045	1.507	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
IV1	.949
IV2	.973
IV3	.980

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Factor Analysis

Descriptive Statistics

	Mean	Std. Deviation	Analysis N
IV1	14.1875	3.76558	80
IV2	11.7375	5.30761	80
IV3	11.2375	5.31357	80
D1	23.0875	7.39003	80

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.787
Bartlett's Test of Sphericity	Approx. Chi-Square	510.587
	df	6
	Sig.	.000

Anti-image Matrices

		IV1	IV2	IV3	D1
Anti-image Covariance	IV1	.201	.003	-.052	-.020
	IV2	.003	.035	-.034	-.038
	IV3	-.052	-.034	.072	.017
	D1	-.020	-.038	.017	.069
Anti-image Correlation	IV1	.913[a]	.041	-.430	-.169
	IV2	.041	.709[a]	-.670	-.780
	IV3	-.430	-.670	.785[a]	.236
	D1	-.169	-.780	.236	.780[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
IV1	1.000	.871
IV2	1.000	.966
IV3	1.000	.945
D1	1.000	.929

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.711	92.765	92.765	3.711	92.765	92.765
2	.180	4.493	97.258			
3	.087	2.185	99.442			
4	.022	.558	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
IV1	.933
IV2	.983
IV3	.972
D1	.964

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Reliability

Case Processing Summary

		N	%
Cases	Valid	80	100.0
	Excluded[a]	0	.0
	Total	80	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.798	4

Reliability

Case Processing Summary

		N	%
Cases	Valid	80	100.0
	Excluded[a]	0	.0
	Total	80	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.975	4

Reliability

Case Processing Summary

		N	%
Cases	Valid	80	100.0
	Excluded[a]	0	.0
	Total	80	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.956	4

Reliability

Case Processing Summary

		N	%
Cases	Valid	80	100.0
	Excluded[a]	0	.0
	Total	80	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.918	7

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	IV3, IV1, IV2[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: D1

Model Summary

Model	R Square	R	Adjusted R Square	Std. Error of the Estimate
1	.931	.965[a]	.928	1.97721

a. Predictors: (Constant), IV3, IV1, IV2

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4017.277	3	1339.092	342.536	.000[a]
	Residual	297.110	76	3.909		
	Total	4314.388	79			

a. Predictors: (Constant), IV3, IV1, IV2

b. Dependent Variable: D1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.014	1.051		5.721	.000
	IV1	.194	.130	.099	1.496	.139
	IV2	1.527	.140	1.097	10.881	.000
	IV3	-.321	.152	-.231	-2.114	.038

a. Dependent Variable: D1

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	IV3, IV1, IV2[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: D1

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.965[a]	.931	.928	1.97721	.931	342.536	3	76	.000	2.176

a. Predictors: (Constant), IV3, IV1, IV2

b. Dependent Variable: D1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4017.277	3	1339.092	342.536	.000[a]
	Residual	297.110	76	3.909		
	Total	4314.388	79			

a. Predictors: (Constant), IV3, IV1, IV2

b. Dependent Variable: D1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.014	1.051		5.721	.000
	IV1	.194	.130	.099	1.496	.139
	IV2	1.527	.140	1.097	10.881	.000
	IV3	-.321	.152	-.231	-2.114	.038

a. Dependent Variable: D1

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	12.3924	35.9481	23.0875	7.13103	80
Residual	-5.39236	3.41346	.00000	1.93930	80
Std. Predicted Value	-1.500	1.803	.000	1.000	80
Std. Residual	-2.727	1.726	.000	.981	80

a. Dependent Variable: D1