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**USER ACCEPTANCE TOWARDS NEW E-FILING SYSTEM'S INTERFACE  
AMONG EMPLOYMENT INCOME TAXPAYERS IN MALAYSIA**



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



**Kolej Perniagaan**  
(College of Business)  
**Universiti Utara Malaysia**

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## Abstract

E-Filing evolution began in 2004 and has brought new enhancements year after year in order to keep up with technological advancement. The evolution of e-Filing should be in line with user acceptance in terms of perceived ease of use (PEU), perceived usefulness (PU), service quality (SQ), and system security (SS). The relationship between PEU, PU, SQ SS, and the intention to use (ITU) the new e-Filing system interface determines the level of acceptance among Malaysian employment income taxpayers. The interface of the new e-Filing system was designed in accordance with the current technology standards. It is due to the changes made to the user interface and user experience (UIUX). The UIUX is intended to capture the attention of the user while interacting with a digital platform. Consequently, the new e-Filing system's interface has to be simpler, rational, and more enjoyable to use. In this study, three research objectives are outlined for further examination. 184 respondents from the employment income group who filed their income tax returns electronically were chosen as a sample. For objectives one and two, quantitative analysis was used. Meanwhile, for the third objective, qualitative analysis was used. Furthermore, multiple regression methods were used in the empirical analysis of variables' relationships. TAM was used as the foundational theory in this study. This research discusses the relevant literatures on the use of the new e-Filing system's interface in order to gain a better understanding. Empirical analysis revealed a positive relationship between PEU, PU, SQ, and SS and the intention to use the new e-Filing system's interface. SS is the highest element influences the users to use the new e-Filing interface. As a result, the government must improve its effectiveness in order to ensure the system's long-term viability.

**Keywords:** User Acceptance, E-Filing System's Interface, Perceived Ease of Use, Perceived Usefulness, Service Quality, System Security

## Abstrak

Evolusi e-Filing bermula pada tahun 2004 dan telah membawa peningkatan baharu dari tahun ke tahun demi mengikuti perkembangan teknologi. Evolusi e-Filing ini harus selari dengan penerimaan pengguna dari segi persepsi kemudahan penggunaan (PEU), persepsi kegunaan (PU), kualiti perkhidmatan (SQ), dan keselamatan sistem (SS). Hubungan antara PEU, PU, SQ, SS, dan niat untuk menggunakan (ITU) antara muka sistem e-Filing baharu menentukan tahap penerimaan di kalangan pembayar cukai Malaysia yang mempunyai hasil pendapatan penggajian. Antara muka sistem e-Filing yang baharu telah direka bentuk mengikut piawaian teknologi semasa. Ia disebabkan oleh perubahan yang dibuat pada antara muka pengguna dan pengalaman pengguna (UIUX). UIUX bertujuan untuk menarik perhatian pengguna semasa berinteraksi dengan platform digital. Itulah penyebab antara muka sistem e-Filing baharu menjadi lebih mudah, rasional dan menyeronokkan untuk digunakan. Dalam kajian ini, tiga objektif kajian digariskan untuk dibincangkan dengan lebih lanjut. 184 responden daripada kumpulan yang mempunyai hasil pendapatan penggajian dan memfailkan penyata cukai pendapatan secara elektronik dipilih sebagai sampel. Untuk objektif satu dan dua, analisis kuantitatif digunakan. Manakala bagi objektif ketiga pula, analisis kualitatif digunakan. Tambahan pula, kaedah regresi berganda digunakan dalam analisis empirikal perhubungan pembolehubah. TAM digunakan sebagai teori asas dalam kajian ini. Kajian ini juga membincangkan literatur berkaitan penggunaan antara muka sistem e-Filing baharu untuk mendapatkan pemahaman yang lebih baik. Analisis empirikal mendedahkan hubungan positif antara PEU, PU, SQ dan SS dan niat untuk menggunakan antara muka sistem e-Filing baharu. SS adalah elemen tertinggi yang mempengaruhi pengguna untuk menggunakan antara muka e-Filing baharu. Akibatnya, kerajaan mesti meningkatkan keberkesanannya untuk memastikan daya maju sistem dalam jangka masa panjang.

**Kata kunci:** Penerimaan Pengguna, Antara Muka Sistem E-Filing, Persepsi Kemudahan Penggunaan, Persepsi Kegunaan, Kualiti Perkhidmatan, Keselamatan Sistem

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## List of Abbreviations

<b>ICT</b>	Information and Communication Technology
<b>MSC</b>	Multimedia Super Corridor
<b>IRBM</b>	Inland Revenue Board of Malaysia
<b>SAS</b>	Self-Assessment System
<b>Mbps</b>	Megabits per second
<b>JSON</b>	JavaScript Object Notation
<b>ITRF</b>	Income Tax Return Form
<b>e-BaS</b>	Electronic Batch Submission
<b>MCO</b>	Movement Control Order
<b>TAM</b>	Technological Acceptance Model
<b>PEU</b>	Perceived Ease of Use
<b>PU</b>	Perceived Usefulness
<b>H1</b>	Hypothesis 1
<b>H2</b>	Hypothesis 2
<b>H3</b>	Hypothesis 3
<b>H4</b>	Hypothesis 4
<b>SPSS</b>	Statistical Package for Social Science
<b>SQ</b>	Service Quality
<b>SS</b>	System Security
<b>ITU</b>	Intention to Use
<b>UI</b>	User Interface
<b>UX</b>	User Experience

## CHAPTER 1: INTRODUCTION

### 1.1 Introduction

This chapter explains the background of the research followed by the problem statement, the research questions and objectives. Next, this research highlights on the scope of the study together with its significance and also its limitation. Finally, this chapter also underlined on key term recurrently used and provided a clear explanation of how the study was organised.

### 1.2 Background of the Research

The tax administration invests a large resource in e-Services development and digital solutions. It embraces the chances for rapid digital transformation to improve the services, decrease encumbrances, and enhance tax compliance (OECD, 2021). The increased demand and service in the information and communication technology (ICT) application gives a signal of the importance of public sector service development (Siddiquee & Mohamed, 2009). When it comes to providing citizens with better and more cost-effective government information and services, emerging nations are increasingly turning to information technology as a key instrument (Gupta, Dasgupta & Gupta, 2008). The rapid growth in government spending on electronic government services has fostered research into this field. Malaysia has no argument for not implementing e-Government services, and the rationale for doing so is to improve governance and service delivery and to promote national development goals.

Under the Vision 2020, Malaysia's road towards a "knowledge economy" began in 1991. The establishment of Multimedia Super Corridor (MSC) in 1996 accelerated the country's ICT adoption. E-Government is a part of the MSC's primary flagship program with the dual goals of reinventing government service delivery using ICT and driving the successful growth of MSC



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## APPENDIX A SURVEY FORM



### QUESTIONNAIRE

#### USER ACCEPTANCE TOWARDS NEW E-FILING SYSTEMS INTERFACE AMONG EMPLOYMENT INCOME TAXPAYERS IN MALAYSIA

Dear respected respondent,

I am soliciting for your co-operation to participate in my Master of Science (International Accounting) research, which aims to examine user acceptance of the new e-Filing Interface among employment income taxpayers in Malaysia. This research is to determine users' experience or opinion on e-Filing system interface. Your input will contribute the most valuable information for my findings.

Please be assured that all information will be treated with absolute confidentiality and will be used for academic research purpose only.

Thank you very much for your time and co-operation in answering this questionnaire.

Yours sincerely,

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**UUM**  
Universiti Utara Malaysia



## SOAL SELIDIK

### **PENERIMAAN PENGGUNA TERHADAP ANTARA MUKA SISTEM E-FILING BARU BAGI PEMBAYAR CUKAI PENDAPATAN PENGGAJIAN DI MALAYSIA**

Responden yang dihormati,

Saya memohon kerjasama anda untuk mengambil bahagian dalam kaji selidik penyelidikan Sarjana Sains (Perakaunan Antarabangsa) saya untuk mengkaji penerimaan paparan antaramuka sistem e-Filing di kalangan pembayar cukai jenis pengajian di Malaysia. Kajian ini bertujuan untuk mengetahui pengalaman peribadi pengguna atau pandangan mengenai paparan antaramuka sistem e-Filing. Input anda akan menyumbang maklumat yang paling berharga dalam penemuan saya,

Semua maklumat yang diberikan akan menjadi kerahsiaan mutlak dan akan digunakan untuk tujuan penyelidikan akademik sahaja.

Terima kasih atas kerjasama dan masa yang anda luangkan untuk menjawab soalan kaji selidik ini.

Yang Ikhlas

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**SECTION A: CONFIRMATION**  
**BAHAGIAN A: PENGESAHAN**

Please tick (√) in the box provided.  
*Sila tandakan (√) di dalam kotak yang disediakan.*

- i. Have you used and submitted your tax return (e-BE) through e-Filing?  
*Adakah anda pernah menggunakan dan menghantar borang cukai (e-BE) melalui e-Filing?*

<input type="checkbox"/>	Yes / Ya
<input type="checkbox"/>	No / Tidak

(If “Yes”, please answer section B, C and E) /  
*(Jika “Ya” sila jawab soalan di Bahagian B, C and E)*

**SECTION B: DEMOGRAPHIC INFORMATION**  
**BAHAGIAN B: MAKLUMAT DEMOGRAFI**

Please tick (√) in the box provided.  
*Sila tandakan (√) di dalam kotak yang disediakan.*

1. Gender / *Jantina*

<input type="checkbox"/>	Male / <i>Lelaki</i>
<input type="checkbox"/>	Female / <i>Perempuan</i>

2. Age / *Umur*

<input type="checkbox"/>	< 20 years / < 20 tahun
<input type="checkbox"/>	21-30 years / 21-30 tahun
<input type="checkbox"/>	31-40 years / 31-40 tahun
<input type="checkbox"/>	41-50 years / 41-50 tahun
<input type="checkbox"/>	> 50 years / > 50 tahun

3. Race / *Bangsa*

<input type="checkbox"/>	Malay / <i>Melayu</i>
<input type="checkbox"/>	Chinese / <i>Cina</i>
<input type="checkbox"/>	Indian / <i>India</i>
<input type="checkbox"/>	Others / <i>Lain-lain</i>

4. Highest level of education / *Tahap pendidikan tertinggi*

<input type="checkbox"/>	Diploma / <i>Diploma</i>
<input type="checkbox"/>	Bachelor’s Degree / <i>Ijazah Sarjana Muda</i>
<input type="checkbox"/>	Master’s Degree / <i>Ijazah Sarjana</i>
<input type="checkbox"/>	Doctoral Degree / <i>Ijazah Kedoktoran</i>
<input type="checkbox"/>	Others / <i>Lain-lain</i>

5. Category of Employer / *Kategori Majikan*

	Private / <i>Swasta</i>
	Government / <i>Kerajaan</i>
	Statutory Body/ <i>Badan Berkanun</i>
	Local Authority / <i>Pihak Berkuasa Tempatan</i>
	Others / <i>Lain-lain</i>

6. How long have you been using e-Filing?

*Berapa lamakah anda telah menggunakan e-Filing?*

	< 2 years / < 2 tahun
	2-4 years / 2-4 tahun
	5-7 years / 5-7 tahun
	8-10 years / 8-10 tahun
	> 10 years / > 10 tahun

**SECTION C: ASSESSMENT OF THE ACCEPTANCE ON THE NEW E-FILING INTERFACE**

***BAHAGIAN C: PENILAIAN TERHADAP PENERIMAAN ANTARAMUKA E-FILING YANG BERWAJAH BAHARU***

The screenshot shows the 'BORANG NYATA INDIVIDU' (Individual Declaration Form) for the 2020 assessment year. The form is titled 'e- BE TAHUN TAKSIRAN 2020' and 'BAKI CUKAI KENA DIBAYAR TAHUN TAKSIRAN 2020 : RM 0.00'. The form includes the following fields:

- Nama
- No. cukai pendapatan
- SG
- No. pengenalan
- No. pasport semasa
- No. pasport didaftar dengan LHDNM
- Warganegara (MALAYSIA)
- Jantina (-- Sila Pilih --)
- Tarikh lahir (hh/bb/yyyy)
- Status pada 31-12-2020 (-- Sila Pilih --)
- Tarikh kahwin / cerai / mati (hh/bb/yyyy)
- Jenis taksiran (-- Sila Pilih --)

A 'Seterusnya' button is located at the bottom of the form.

**Figure 1 / *Gambarajah 1*: New e-Filing Interface / *Antara muka e-Filing Baharu***

This figure shows the new design of e-Filing Interface used with effect of Year of Assessment 2020 / *Gambarajah ini menunjukkan reka baharu bagi antara muka e-Filing bermula Tahun Taksiran 2020*

**Figure 2/ Gambarajah 2:** Former e-Filing Interface / *Antara Muka e-Filing Terdahulu*

This figure shows prior design of e-Filing interface before the new interface of e-Filing is being implemented / *Gambarajah ini menunjukkan rekaan terdahulu antara muka e-Filing sebelum antara muka e-Filing baharu digunakan*

Based on the scale given, please circle the scale number appropriately that best describes your judgement for each statement.

*Berdasarkan skala yang diberi, sila bulatkan skala number yang paling menggambarkan penilaian anda terhadap setiap pernyataan.*

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
<i>Sangat Tidak Setuju</i>	<i>Tidak Setuju</i>	<i>Neutral</i>	<i>Setuju</i>	<i>Sangat Setuju</i>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

A	PERCEIVED EASE OF USE/ <i>TANGGAPAN SENANG DIGUNA</i>	Strongly Disagree <i>/ Sangat Tidak Setuju</i>	Disagree <i>/ Tidak Setuju</i>	Neutral <i>/ Neutral</i>	Agree <i>/ Setuju</i>	Strongly Agree <i>/ Sangat Setuju</i>
i.	The new e-Filing interface designed by IRBM is easy to use and user friendly.	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

	<i>Antara muka e-Filing baharu yang direka oleh LHDNM adalah mudah untuk digunakan dan mesra pengguna.</i>					
ii.	The new e-Filing interface designed by IRBM provides useful guidance for executing my tax return.  <i>Antara muka e-Filing baharu yang direka oleh LHDNM menyediakan bimbingan yang berguna untuk melaksanakan penyata cukai saya.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
iii.	It is easy for me to navigate within the new e-Filing interface designed by IRBM.  <i>Adalah mudah untuk saya memandu arah (navigasi) dalam antara muka e-Filing baharu yang direka oleh LHDNM.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
iv.	It takes a shorter time for me to locate a particular information provided in the new e-Filing interface designed by IRBM.  <i>Saya mengambil masa yang singkat jika ingin mencari maklumat tertentu pada antara muka e-Filing baharu yang direka oleh LHDNM.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
v.	I just need a few clicks to complete my income tax return with the new e-Filing interface designed by IRBM.  <i>Saya hanya memerlukan beberapa klik sahaja untuk menyelesaikan penyata cukai saya menggunakan antara muka e-Filing baharu yang direka oleh LHDNM.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>B</b>	<b>PERCEIVED USEFULNESS/ TANGGAPAN KEBERGUNAAN</b>	Strongly Disagree / Sangat Tidak Setuju	Disagree / Tidak Setuju	Neutral / Neutral	Agree / Setuju	Strongly Agree / Sangat Setuju

	The new e-Filing interface designed by IRBM will speed up my tax filing process.					
i.	<i>Antara muka e-Filing baharu yang direka oleh LHDNM mempercepatkan proses pemfailan cukai saya.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	Using the new e-Filing interface designed by IRBM improves my performance in managing my taxes task.					
ii.	<i>Dengan menggunakan antara muka e-Filing baharu yang direka oleh LHDNM, pelaksanaan pengurusan cukai saya bertambah baik.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	Using the new e-Filing interface designed by IRBM enhances my effectiveness in filing my taxes.					
iii.	<i>Dengan menggunakan antara muka e-Filing baharu yang direka oleh LHDNM, saya menjadi lebih cekap dalam memfailkan cukai saya.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	Using the new e-Filing interface designed by IRBM increases my productivity in preparing my taxes.					
iv.	<i>Dengan menggunakan antara muka e-Filing baharu yang direka oleh LHDNM, produktiviti saya dalam menyediakan cukai saya meningkat.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>C</b>	<b>SERVICE QUALITY / KUALITI PERKHIDMATAN</b>	Strongly Disagree / Sangat Tidak Setuju	Disagree / Tidak Setuju	Neutral / Neutral	Agree / Setuju	Strongly Agree / Sangat Setuju
	The new e-Filing interface designed by IRBM is meant for me because it provides services in accordance with user comfortability.					
i.	<i>Antara muka e-Filing baharu yang direka oleh LHDNM bermakna untuk saya kerana menyediakan</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>



	<i>perkhidmatan mengikut keselesaan pengguna.</i>					
ii.	I trust the new e-Filing interface designed by IRBM. <i>Saya percaya dengan antara muka e-Filing baharu yang direka oleh LHDNM.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
iii.	For me the new e-Filing interface designed by IRBM is stable. <i>Bagi saya antara muka e-Filing baharu yang direka oleh LHDNM adalah stabil.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
iv.	The new e-Filing interface designed by IRBM gives correct and precise tax information. <i>Antara muka e-Filing baharu yang direka oleh LHDNM menyediakan info percukaian yang betul dan tepat.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
v.	It is easy for me to get support when I encounter problem while using new e-Filing interface designed by IRBM. <i>Adalah sangat mudah untuk saya mendapat bantuan jika saya menghadapi isu sewaktu menggunakan antara muka e-Filing baharu yang direka oleh LHDNM.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>D</b>	<b>SYSTEM SECURITY / KESELAMATAN SISTEM</b>	Strongly Disagree / Sangat Tidak Setuju	Disagree / Tidak Setuju	Neutral / Neutral	Agree / Setuju	Strongly Agree / Sangat Setuju
i.	I believe that the tax transactions through the new e-Filing interface proceeded securely. <i>Saya percaya urus niaga percukaian menggunakan antara muka e-Filing baharu berjalan dengan selamat.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ii.	I believe that my personal information will be kept confidential while using the new e-Filing interface.	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>



	<i>Saya percaya maklumat peribadi saya disimpan sebagai sulit semasa menggunakan antara muka e-Filing baharu.</i>					
iii.	The new e-Filing interface can guarantee the security of the user's personal information. <i>Antara muka e-Filing baharu dapat menjamin keselamatan maklumat peribadi pengguna.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
iv.	I believe that the new e-Filing interface has the ability to preserve user data in a way that makes data leakage unlikely. <i>Saya percaya antara muka e-Filing baharu mempunyai keupayaan untuk mengekalkan data pengguna dengan cara yang menyebabkan kebocoran data tidak mungkin berlaku.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>E</b>	<b>INTENTION TO USE / NIAT UNTUK MENGGUNAKAN</b>	Strongly Disagree / Sangat Tidak Setuju	Disagree / Tidak Setuju	Neutral / Neutral	Agree / Setuju	Strongly Agree / Sangat Setuju
i.	I intend to use the new e-Filing interface designed by IRBM for my income tax return rather than the previous interface. <i>Saya bercadang untuk terus menggunakan antara muka e-Filing baharu yang direka oleh LHDNM daripada rekabentuk sebelum ini.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ii.	My intention is to continue using the new e-Filing interface designed by IRBM rather than using other alternatives. <i>Hasrat saya untuk terus menggunakan antara muka e-Filing baharu yang direka oleh LHDNM daripada menggunakan alternatif yang lain.</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

iii.	<p>If possible, I would like to continue using the new e-Filing interface designed by IRBM in the future.</p> <p><i>Jika boleh, saya mahu terus menggunakan antara muka e-Filing baharu yang direka oleh LHDNM pada masa hadapan.</i></p>	1	2	3	4	5
iv.	<p>I would like to recommend my colleagues and relatives to use the new e-Filing interface designed by IRBM.</p> <p><i>Saya akan mencadangkan rakan sekerja dan saudara-mara untuk menggunakan antara muka e-Filing baharu yang direka oleh LHDNM.</i></p>	1	2	3	4	5

**SECTION D: IMPROVING E-FILING SYSTEM**  
**BAHAGIAN D: PENAMBAHBAIKAN SISTEM E-FILING**

1. E-Filing makes the tax filing process become smooth and easy. For me, the e-Filing system can be improved if;  
*Process pemfailan tax menjadi lancar dan mudah melalui e-Filing, pada saya sistem e-Filing boleh ditambahbaik jika;*

.....

.....

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.....

**THANK YOU FOR YOUR VALUABLE TIME AND SUPPORT.**  
**TERIMA KASIH ATAS MASA DAN SOKONGAN ANDA.**

## APPENDIX B SPSS RESULT

### Frequency Table

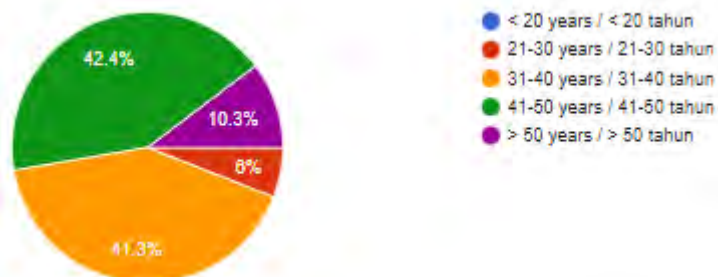
#### GENDER

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male	77	41.8	41.8	41.8
Female	107	58.2	58.2	100.0
Total	184	100.0	100.0	



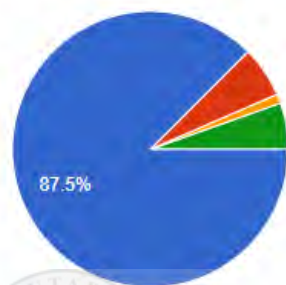
#### AGE

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 21 - 30 years	11	6.0	6.0	6.0
31 - 40 years	76	41.3	41.3	47.3
41 - 50 years	78	42.4	42.4	89.7
> 50 years	19	10.3	10.3	100.0
Total	184	100.0	100.0	



### RACE

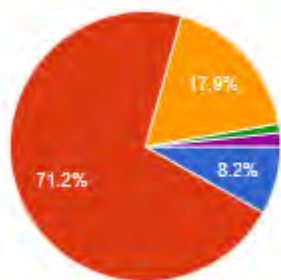
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Malay	161	87.5	87.5	87.5
Chinese	11	6.0	6.0	93.5
Indian	2	1.1	1.1	94.6
Others	10	5.4	5.4	100.0
Total	184	100.0	100.0	



- Malay / Melayu
- Chinese / Cina
- Indian / India
- Others / Lain-lain

### EDUCATION

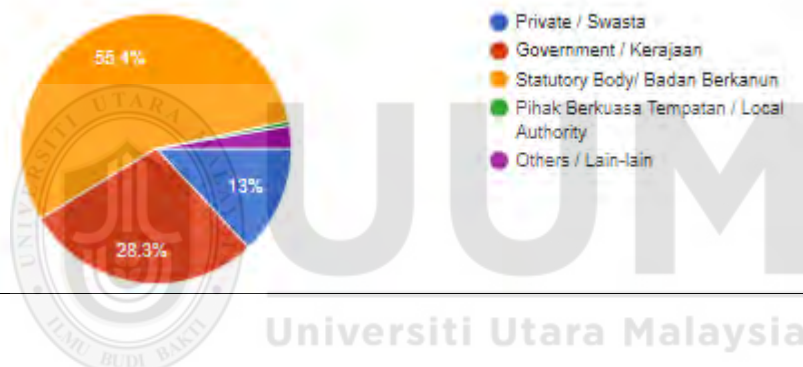
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Diploma / STPM / A-Level	15	8.2	8.2	8.2
Bachelor's Degree	131	71.2	71.2	79.3
Master's Degree	33	17.9	17.9	97.3
Doctoral Degree	2	1.1	1.1	98.4
Others	3	1.6	1.6	100.0
Total	184	100.0	100.0	



- Diploma / STPM / A-Level
- Bachelor's Degree / Ijazah Sarjana Muda
- Master's Degree / Ijazah Sarjana
- Doctoral Degree / Ijazah Kadoktoran
- Others / Lain-lain

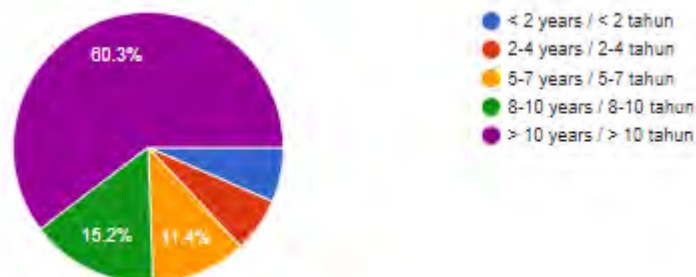
## EMPLOYMENT

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Private	24	13.0	13.0	13.0
Government	52	28.3	28.3	41.3
Statutory Body	102	55.4	55.4	96.7
Pihak Berkuasa Tempatan	1	.5	.5	97.3
Others	5	2.7	2.7	100.0
Total	184	100.0	100.0	



## USE E-FILLING

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid < 2 years	12	6.5	6.5	6.5
2 - 4 years	12	6.5	6.5	13.0
5 - 7 years	21	11.4	11.4	24.5
8 - 10 years	28	15.2	15.2	39.7
> 10 years	111	60.3	60.3	100.0
Total	184	100.0	100.0	



Frequency Table

A - PERCEIVED EASE OF USE					
A1		Frequency	Percent	Valid Percent	Cumulative Percent
	Valid D	4	2.2	2.2	2.2
	N	10	5.4	5.4	7.6
	A	66	35.9	35.9	43.5
	SA	104	56.5	56.5	100.0
	Total	184	100.0	100.0	
A2		Frequency	Percent	Valid Percent	Cumulative Percent
	Valid D	3	1.6	1.6	1.6
	N	12	6.5	6.5	8.2
	A	77	41.8	41.8	50.0
	SA	92	50.0	50.0	100.0
	Total	184	100.0	100.0	
A3		Frequency	Percent	Valid Percent	Cumulative Percent
	Valid D	4	2.2	2.2	2.2
	N	16	8.7	8.7	10.9
	A	76	41.3	41.3	52.2
	SA	88	47.8	47.8	100.0
	Total	184	100.0	100.0	
A4		Frequency	Percent	Valid Percent	Cumulative Percent
	Valid D	9	4.9	4.9	4.9
	N	22	12.0	12.0	16.8
	A	72	39.1	39.1	56.0
	SA	81	44.0	44.0	100.0
	Total	184	100.0	100.0	
A5		Frequency	Percent	Valid Percent	Cumulative Percent
	Valid D	4	2.2	2.2	2.2
	N	14	7.6	7.6	9.8
	A	79	42.9	42.9	52.7
	SA	87	47.3	47.3	100.0
	Total	184	100.0	100.0	

**B - PERCEIVED USEFULNESS**

		Frequency	Percent	Valid Percent	Cumulative Percent
B1	Valid SD	1	.5	.5	.5
	D	4	2.2	2.2	2.7
	N	10	5.4	5.4	8.2
	A	78	42.4	42.4	50.5
	SA	91	49.5	49.5	100.0
	Total	184	100.0	100.0	
B2	Valid D	5	2.7	2.7	2.7
	N	20	10.9	10.9	13.6
	A	70	38.0	38.0	51.6
	SA	89	48.4	48.4	100.0
	Total	184	100.0	100.0	
	B3	Valid SD	1	.5	.5
D		3	1.6	1.6	2.2
N		20	10.9	10.9	13.0
A		71	38.6	38.6	51.6
SA		89	48.4	48.4	100.0
Total		184	100.0	100.0	
B4	Valid SD	1	.5	.5	.5
	D	4	2.2	2.2	2.7
	N	27	14.7	14.7	17.4
	A	73	39.7	39.7	57.1
	SA	79	42.9	42.9	100.0
	Total	184	100.0	100.0	

### C. SERVICE QUALITY

		Frequency	Percent	Valid Percent	Cumulative Percent
C1	Valid SD	1	.5	.5	.5
	D	3	1.6	1.6	2.2
	N	17	9.2	9.2	11.4
	A	81	44.0	44.0	55.4
	SA	82	44.6	44.6	100.0
	Total	184	100.0	100.0	
C2	Valid D	2	1.1	1.1	1.1
	N	18	9.8	9.8	10.9
	A	72	39.1	39.1	50.0
	SA	92	50.0	50.0	100.0
	Total	184	100.0	100.0	
	C3	Valid D	2	1.1	1.1
N		24	13.0	13.0	14.1
A		79	42.9	42.9	57.1
SA		79	42.9	42.9	100.0
Total		184	100.0	100.0	
C4		Valid SD	1	.5	.5
	D	2	1.1	1.1	1.6
	N	18	9.8	9.8	11.4
	A	69	37.5	37.5	48.9
	SA	94	51.1	51.1	100.0
	Total	184	100.0	100.0	



C5			Frequency	Percent	Valid Percent	Cumulative Percent
	Valid	SD	4	2.2	2.2	2.2
		D	9	4.9	4.9	7.1
		N	37	20.1	20.1	27.2
		A	62	33.7	33.7	60.9
		SA	72	39.1	39.1	100.0
		Total	184	100.0	100.0	

D - SYSTEM SECURITY						
D1			Frequency	Percent	Valid Percent	Cumulative Percent
	Valid	SD	2	1.1	1.1	1.1
		D	2	1.1	1.1	2.2
		N	21	11.4	11.4	13.6
		A	67	36.4	36.4	50.0
		SA	92	50.0	50.0	100.0
		Total	184	100.0	100.0	
D2			Frequency	Percent	Valid Percent	Cumulative Percent
	Valid	SD	1	.5	.5	.5
		D	1	.5	.5	1.1
		N	19	10.3	10.3	11.4
		A	69	37.5	37.5	48.9
		SA	94	51.1	51.1	100.0
		Total	184	100.0	100.0	
D3			Frequency	Percent	Valid Percent	Cumulative Percent
	Valid	SD	1	.5	.5	.5
		D	3	1.6	1.6	2.2
		N	21	11.4	11.4	13.6
		A	71	38.6	38.6	52.2
		SA	88	47.8	47.8	100.0
		Total	184	100.0	100.0	

D4		Frequency	Percent	Valid Percent	Cumulative Percent
	Valid SD	1	.5	.5	.5
	D	6	3.3	3.3	3.8
	N	25	13.6	13.6	17.4
	A	68	37.0	37.0	54.3
	SA	84	45.7	45.7	100.0
	Total	184	100.0	100.0	

### E - INTENTION TO USE

E1		Frequency	Percent	Valid Percent	Cumulative Percent
	Valid SD	2	1.1	1.1	1.1
	D	3	1.6	1.6	2.7
	N	17	9.2	9.2	12.0
	A	74	40.2	40.2	52.2
	SA	88	47.8	47.8	100.0
	Total	184	100.0	100.0	

E2		Frequency	Percent	Valid Percent	Cumulative Percent
	Valid SD	1	.5	.5	.5
	D	3	1.6	1.6	2.2
	N	15	8.2	8.2	10.3
	A	77	41.8	41.8	52.2
	SA	88	47.8	47.8	100.0
	Total	184	100.0	100.0	

E3		Frequency	Percent	Valid Percent	Cumulative Percent
	Valid D	3	1.6	1.6	1.6
	N	15	8.2	8.2	9.8
	A	81	44.0	44.0	53.8
	SA	85	46.2	46.2	100.0
	Total	184	100.0	100.0	

E4		<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
	Valid D	4	2.2	2.2	2.2
	N	14	7.6	7.6	9.8
	A	73	39.7	39.7	49.5
	SA	93	50.5	50.5	100.0
	Total	184	100.0	100.0	



## Descriptives

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
A1	184	2	5	4.47	.701
A2	184	2	5	4.40	.686
A3	184	2	5	4.35	.731
A4	184	2	5	4.22	.842
A5	184	2	5	4.35	.717
Perceived ease of use	184	2.00	5.00	4.3587	.65589
B1	184	1	5	4.38	.737
B2	184	2	5	4.32	.776
B3	184	1	5	4.33	.777
B4	184	1	5	4.22	.816
Perceived usefulness	184	1.75	5.00	4.3125	.72817
C1	184	1	5	4.30	.750
C2	184	2	5	4.38	.707
C3	184	2	5	4.28	.728
C4	184	1	5	4.37	.751
C5	184	1	5	4.03	.994
Service quality	184	2.00	5.00	4.2728	.67857
D1	184	1	5	4.33	.806
D2	184	1	5	4.38	.737
D3	184	1	5	4.32	.781
D4	184	1	5	4.24	.848
System security	184	1.25	5.00	4.3166	.73736
E1	184	1	5	4.32	.796
E2	184	1	5	4.35	.746
E3	184	2	5	4.35	.700
E4	184	2	5	4.39	.723
Intention to use	184	2.00	5.00	4.3505	.70037
Valid N (listwise)	184				

## Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Perceived ease of use	184	-1.016	.179	1.249	.356
Perceived usefulness	184	-1.058	.179	1.140	.356
Service quality	184	-.665	.179	.023	.356
System security	184	-1.016	.179	1.064	.356
Intention to use	184	-.950	.179	.751	.356
Valid N (list wise)	184				

## Reliability

<b>A - PERCEIVED EASE OF USE</b>						
Reliability Statistics		Item-Total Statistics				
Cronbach's Alpha	N of Items		Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
.934	5	A1	17.33	7.172	.824	.919
		A2	17.39	7.059	.884	.909
		A3	17.45	6.915	.860	.912
		A4	17.57	6.705	.766	.934
		A5	17.44	7.133	.812	.921
<b>B - PERCEIVED USEFULNESS</b>						
Reliability Statistics		Item-Total Statistics				
Cronbach's Alpha	N of Items		Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
.954	4	B1	12.87	5.054	.871	.945
		B2	12.93	4.831	.895	.937
		B3	12.92	4.781	.912	.932
		B4	13.03	4.715	.875	.944
<b>C - SERVICE QUALITY</b>						
Reliability Statistics		Item-Total Statistics				
Cronbach's Alpha	N of Items		Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
.909	5	C1	17.06	7.729	.772	.888
		C2	16.98	7.863	.795	.885
		C3	17.09	7.697	.814	.881
		C4	16.99	7.530	.830	.877
		C5	17.34	6.859	.704	.914

<b>D – SYSTEM SECURITY</b>						
<b>Reliability Statistics</b>		<b>Item-Total Statistics</b>				
Cronbach's Alpha	N of Items	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	
.947	4					
		D1	12.93	5.078	.819	.947
		D2	12.89	5.096	.920	.918
		D3	12.95	4.888	.926	.914
		D4	13.03	4.857	.836	.943

<b>E – INTENTION TO USE</b>						
<b>Reliability Statistics</b>		<b>Item-Total Statistics</b>				
Cronbach's Alpha	N of Items	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	
.947	4					
		D1	12.93	5.078	.819	.947
		D2	12.89	5.096	.920	.918
		D3	12.95	4.888	.926	.914
		D4	13.03	4.857	.836	.943

### Correlations

		Perceived ease of use	Perceived usefulness	Service quality	System security	Intention to use
Perceived ease of use	Pearson Correlation	1	.866**	.847**	.758**	.851**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	184	184	184	184	184
Perceived usefulness	Pearson Correlation	.866**	1	.817**	.694**	.823**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	184	184	184	184	184
Service quality	Pearson Correlation	.847**	.817**	1	.833**	.861**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	184	184	184	184	184
System security	Pearson Correlation	.758**	.694**	.833**	1	.842**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	184	184	184	184	184
Intention to use	Pearson Correlation	.851**	.823**	.861**	.842**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	184	184	184	184	184

\*\* . Correlation is significant at the 0.01 level (2-tailed).

## Regression

### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	System security, Perceived usefulness, Perceived ease of use , Service quality <sup>b</sup>	.	Enter

a. Dependent Variable: Intention to use

b. All requested variables entered.

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.917 <sup>a</sup>	.841	.837	.28273	1.823

a. Predictors: (Constant), System security, Perceived usefulness, Perceived ease of use, Service quality

b. Dependent Variable: Intention to use

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	75.456	4	18.864	235.985	.000 <sup>b</sup>
	Residual	14.309	179	.080		
	Total	89.765	183			

a. Dependent Variable: Intention to use

b. Predictors: (Constant), System security, Perceived usefulness, Perceived ease of use, Service quality

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.070	.144		.488	.626		
	Perceived ease of use	.241	.074	.226	3.247	.001	.184	5.426
	Perceived usefulness	.217	.061	.225	3.569	.000	.224	4.468
	Service quality	.194	.073	.188	2.657	.009	.179	5.593
	System security	.340	.052	.358	6.513	.000	.294	3.398

a. Dependent Variable: Intention to use

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigen value	Condition Index	Variance Proportions				
				(Constant)	Perceived ease of use	Perceived usefulness	Service quality	System security
1	1	4.967	1.000	.00	.00	.00	.00	.00
	2	.018	16.803	.95	.00	.02	.01	.03
	3	.009	23.362	.00	.03	.25	.01	.50
	4	.003	38.744	.00	.00	.28	.88	.47
	5	.003	40.838	.04	.96	.45	.10	.00

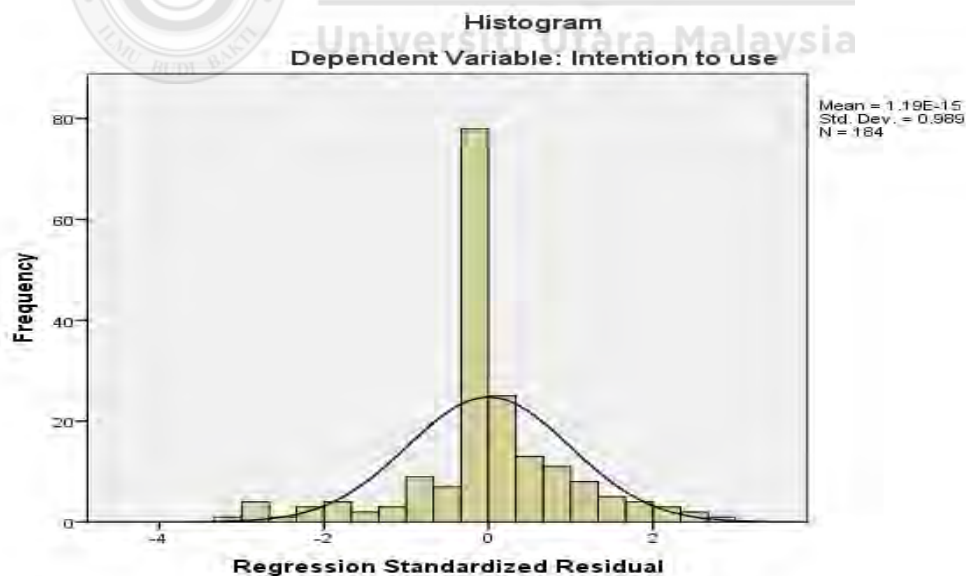
a. Dependent Variable: Intention to use

### Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.9602	5.0273	4.3505	.64213	184
Residual	-.89264	.82546	.00000	.27962	184
Std. Predicted Value	-3.723	1.054	.000	1.000	184
Std. Residual	-3.157	2.920	.000	.989	184

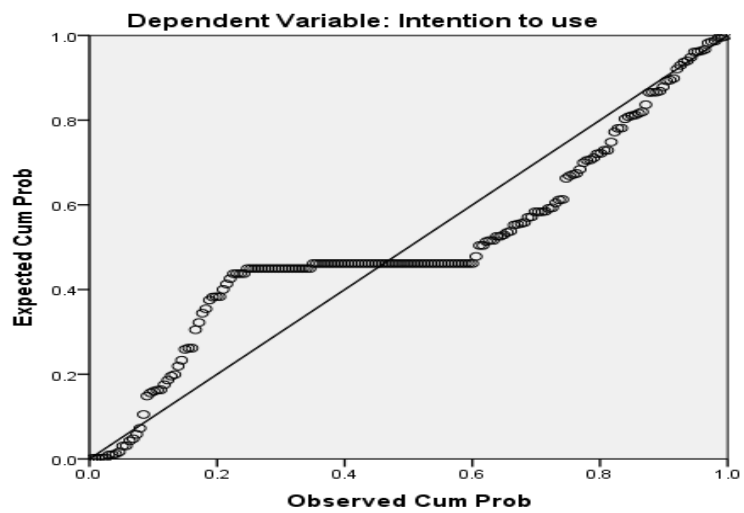
a. Dependent Variable: Intention to use

Chart





**Normal P-P Plot of Regression Standardized Residual**



**Scatterplot**

