

# Tax E-Lejar Service: Determinants of Behavioral Intention among Individual Taxpayers in Kuala Lumpur

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**Abstract:** *This study is an attempt to investigate taxpayer's perception and intention to use Inland Revenue Board of Malaysia's online service known as tax e-LEJAR. Tax e-LEJAR is an online system where taxpayers can check their tax transaction records via internet. The data are collected from a sample of 198 individual salaried group of taxpayers from IRBM, Kuala Lumpur Bandar Branch using a well-structured questionnaire. Analysis of data was using multiple regression. Technology Acceptance Model (TAM) is used for this study in determining taxpayers' acceptance of tax e-LEJAR service. This study revealed that overall perception towards this system is positive with perceived usefulness is the most significant determinant of the behavioral intention to use tax e-LEJAR service. Perceived ease of use although not directly influenced behavioral intention to use but it is the most significant variable that influenced taxpayer's attitude towards usage of tax e-LEJAR. The effect of perceived ease of use is also significant in perceived usefulness of tax e-LEJAR.*

**Keywords:** Tax e-LEJAR, Technology Acceptance Model (TAM), behavioral intention

## 1. INTRODUCTION

E-Government application has been implemented by the Malaysian government for the last couple of years in its effort to improve the effectiveness and increase the efficiency of public sector service. Basically, E-government is defined as the strategic application of information and communication technology to provide citizens and organization with more convenient access to government information and services (Abdul Aziz & Idris, 2012; Ahmad & Othman, 2007). Indeed, the goals of e-government implementation in Malaysia are: to improve the convenience; accessibility and quality of interactions with citizens and businesses; improve the speed and quality of policy development; improve coordination and enforcement and enable the government to be more responsive to the needs of its citizens (Ahmad & Othman, 2007; Irani, Eliman, & Jackson, 2007).

One of the e-government applications that

delivers services and attends to the needs of its citizens is ezHasil. ezHasil is an Internet based service system introduced by Inland Revenue Board of Malaysia (IRBM). E-filing is one of the most popular online services under ezHasil platform. It is launched in 2003 to corporate taxpayers and later expanded to individual taxpayers in 2004. This service allows taxpayer to submit income tax return form electronically through internet. As part of its objective to encourage taxpayer to submit their tax return form via e-Filing, IRBM has introduced a new service known as tax e-LEJAR on November 2010 (IRBM, 2010). Tax e-LEJAR is an exclusive online service available to the e-Filing user because both services used the same Identification Details (ID) and password which is maintained by Public Key Infrastructure (PKI) technology known as PKI code. PKI code is a unique security feature where it safeguards taxpayer's private data online.

Initially, tax e-LEJAR is introduced with the aims to better serve the public in particular

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the taxpayers by reducing the waiting time in the customer service counter. Ideally, the waiting time from given queue number to be served is within 15 minutes, however the actual average waiting time is much more longer as indicated in Table 1. It means that if taxpayer needs to check their tax position over the counter, the time taken to do so, on average is more than 30 minutes.

Table 1. Average Waiting Time at Customer Service Counter, IRBM KL Bandar Branch in Year 2014 – 2016

Year	Average Waiting Time
2016 (Jan - Sept)	37:52
2015	33:45
2014	30:22

Source: Unpublished data provided by the IRBM through personal communication (5 October 2016)

Average waiting time at IRBM, Kuala Lumpur Bandar Branch that is over the time promised in IRBM's Client Charter indicated that there is a need for improvement to ensure better delivery service. One area that can be improved to reduce the average waiting time is to encourage taxpayers to use online service to check their tax position instead doing so over the counter. However, statistics produced by the IRBM indicate that e-LEJAR service is not

fully utilized and failed to gather interest from the intended users. This reflect the denial of general public as whole on the government electronic systems which are not well accepted (Aziz, 2014).

Ever since the introduction of e-LEJAR in 2010, less than 10.67 percent e-Filing user is involved in the usage of tax e-LEJAR (Table 2). This outcome cannot be taken lightly since all e-Filing users have an access to this service. There must be some explanations on why such situation reduction in usage happens. Despite the nationwide campaign and promotion on IRBM's online services, tax e-LEJAR service remained unaccepted by the citizen and almost underutilized. Therefore, the determinants of tax e-LEJAR acceptability need to be study in order to address this situation. Furthermore, there is limited research focusing on uncovering the factors affecting the acceptability of tax e-LEJAR. The low usage of tax e-LEJAR is becoming a concern to the IRBM and has pointed out the need to study on the factors influencing the behavioral intention to use this online service and how to improve its acceptability among taxpayers particularly in Kuala Lumpur.

Table 2. Users of tax e-LEJAR, 2011 to 2015

Year	Total e-Filing users	Users of tax e-LEJAR	
		Number	Percentage (%)
2015	4,166,177	73,151	1.76
2014	3,807,537	150,762	3.96
2013	3,257,233	130,378	4.00
2012	2,859,437	170,931	5.98
2011	2,356,121	251,395	10.67

Source: Unpublished statistic from IRBM, 2016

## 2. TAX E-LEJAR SYSTEM

Tax e-LEJAR service is introduced in 2010 by IRBM to allow taxpayer to check their records online. This service is introduced after gaining many feedback from taxpayers who wanted easier access to their tax transaction records (Kyra, 2010). Tax e-LEJAR is an innovative system in a sense where taxpayers are given an option to check their personal details, ledger transactions as well as to view the current tax balance position online. In addition, taxpayers also could verify any tax transaction, such as additional or under assessments, tax refunds and accounting adjustments from anywhere at any time.

In a rapidly changing and dynamic environment, income tax offices alone are no longer adequate to provide tax related services to cater the needs of demanding taxpayers. Indeed, the service delivery has evolved where the customer has moved from the traditional inter-personal service encounter to more recent technology-based self-service when dealing with their day-to-day transactions (Wessels & Drennan, 2010). Therefore, the introduction of tax e-LEJAR has provided an alternative means to check income tax statement more convenience, speedy and round the clock availability through online medium.

Tax e-LEJAR service could ensure a better service delivery by providing taxpayers with flexibility of time and place to check their

income tax details (Kyra, 2010). In addition, it can benefit IRBM from much lower operating costs by offering online services, which require less staff and fewer physical offices. As a result, more effort could be concentrated on audit, compliance and collection activities to increase nations' revenue. Hence, it could be in the mutual interest of both the IRBM and the taxpayers to have tax e-LEJAR service that fully function.

### 3. THEORETICAL ASSUMPTION

The Technology Acceptance Model (TAM) (Davis, 1989) is viewed as the most influential and commonly employed theory for depicting an individual's acceptance of information systems. TAM model has been applied to various studies with different technologies under different situations with different control factors and different subjects for the purpose of seeking an answer to the relationship between perception and attitude on people's behavioral intention to use a specific technology or service. In TAM, the two key beliefs; perceived usefulness and perceived ease of use are expected to have an influence either directly or indirectly on the individual's technology acceptance. In addition, perceived ease of use is not only significant predictor of attitude toward behavior intention to use but it also has an influence on the perceived usefulness of that particular technology. *Ceteris paribus*, "the less effort a system is to use, the more using it can increase job performance" (Venkatesh & Morris, 2000) which in the context of this study would relate to the usefulness and ease of use of tax e-LEJAR service from the viewpoint of taxpayers.

Most of the studies in the field of technology acceptance of online tax service in Malaysia focus on the topic of e-Filing (Abdul-Aziz & Idris, 2012; Fu, Farn, & Chao, 2006; Illias, Suki, Yaso'a, & Rahman, 2008; Lai, Obid, & Meera, 2005). In addition, another area in which a study has been made is on online tax payment service known as *e-Bayaran* (Anuar & Othman, 2010). However, review of literature shows that there is a lack of empirical research on the issue under consideration i.e. e-LEJAR. Thus, this paper focuses on examining the determinants of behavioral intention to use tax e-LEJAR service by adapting TAM. The objectives are: (i) to examine the perception of tax e-LEJAR service among salaried group

of taxpayer in Kuala Lumpur; and (ii) to investigate the relationship between perceived usefulness, perceived ease of use, attitude and behavioral intention to use tax e-LEJAR service among salaried group of taxpayer in Kuala Lumpur. Nevertheless, the theoretical model based on TAM is chosen for this study due to several factors. First, TAM is chosen based on its parsimony and predictive power which make it easy to apply in different information system devices (Venkatesh & Morris, 2000). Second, TAM has been empirically proven successful in predicting about 40% of a system use (Romle et al., 2016). Thus, the theory and model of technology acceptance which has been repeatedly applied on a wide range of technologies and their adoption could also be applied to the adoption of tax e-LEJAR.

### 4. METHODOLOGY

This is a quantitative research using a survey instruments via questionnaire. The unit of analysis is individual salaried group of taxpayer in IRBM, Kuala Lumpur Bandar Branch selected via convenience sampling. Based on the information obtained from unpublished source, it is estimated that the total population of salaried group of taxpayers in IRBM, Kuala Lumpur Bandar Branch is 350,000. This particular branch is chosen due to the number of majority of registered salaried group of taxpayer in Malaysia and could indirectly represent the population of interest (Tabachnick & Fidell, 2007). In achieving the minimum and ideal sample of 384 respondents (Sekaran & Bougie, 2016) as well as to cover for the non-response rate, 400 questionnaires are distributed to the targeted respondent.

The sampling procedure is primarily guided by the convenience to the researcher in terms of easy accessibility, geographical proximity, known contacts, ready approval for undertaking the study or being part of the group (Kumar, 2011). A Self-administered questionnaire is used for this research is divided into two sections. The first section covers demographic information and the second section contains 21 item questions related to TAM and tax e-LEJAR service. The questions are adapted from previous literature (Cheng, Lam, & Yeung, 2006; Davis, 1989). The questionnaire comprised of items related to perceived usefulness (PU), perceived ease

of use (PEOU), attitude (ATT) and behavioral intention (BI) to use tax e-LEJAR. A Likert scales with anchors ranging from "1 = strongly disagree" to "5 = strongly agree" are used for all questions except on the demographic part.

The theoretical framework for this study was derived from the work of Davis (1989). TAM is widely used to explain the relationship between perception and the use of technology. The model focuses on the determinants of behavioral intention to use

tax e-LEJAR. There are four constructs in this model (Figure 1), which includes PU and PEOU as independent variables, ATT as mediating variable and BI as dependent variable. This study focus on the intention to use technology and not on the construct of actual usage. In fact, as for a survey-based research design, behavioral intention is more appropriate than actual usage as "they are measured contemporaneously with beliefs" (Agarwal & Prasad, 1999; Cheng et al., 2006).

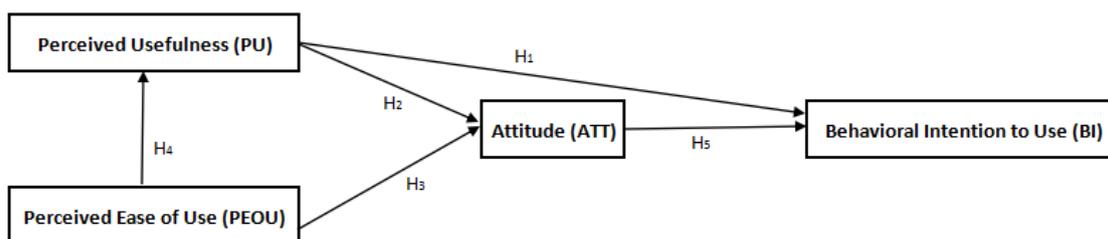


Figure 1. The Proposed Theoretical Framework

## 5. RESULT ANALYSIS

The data analysis process started based on the reply of 261 respondents indicating a response rate of 65.25 percent from 400 questionnaires distributed. Out of the total, 49 respondents are disqualified because they were not salaried group of taxpayer who are the main scope of this study. Another nine questionnaires are returned without a complete feedback and the balance of five questionnaires is excluded due to outliers. In total, only 198 respondents are qualified for further analysis indicating a final response rate of 49.5%.

In total, from the 198 respondents, 95 of them are male respondents (48.0 percent) and the balance of 107 are female respondents (52.0 percent). Out of 198 respondents, the highest age groups are between 30 to 59 years old (72.7 percent) and followed by less than 29 years old group (25.3 percent). The balance of two percent of the respondent is above the 60 years old. In terms of the level of education, majority of the respondents hold a bachelor degree with 64.1 percent followed by STPM/Diploma holders comprises of 29 respondents (14.6 percent). Master degree and above as well as the Secondary or lower are at 21 and 11 respondents (10.6 and 5.6 percent) respectively. There are 10 respondents with professional qualification (5.1 percent). Since the scope of this study is on salaried group of taxpayer, all the 198

respondents are salaried based group and registered under SG file (100 percent). Majority of the respondents (109 respondents/ 55.1 percent) are from the non-government or private sector followed by government sector (86 respondents/ 43.4 percent). The balance three respondents (1.5 percent) neither worked in private nor government sector.

In terms of experience with e-Filing service, the majority of the respondents have submitted the tax return form via e-Filing (87.4 percent) while the rest (12.6 percent) have not done so. In term of tax e-LEJAR awareness, 101 respondents (51.0 percent) are not aware on the existence of such service while the balance of 97 respondents (49.0 percent) are aware about it. In the aspect of tax e-LEJAR service usage, out of total 198 respondents, only 76 respondents have used this service (38.4 percent) while the rest of 122 respondents (61.6 percent) have never used it.

### 5.1 Descriptive Analysis

The table below (Table 3) represents a descriptive statistic result for all constructs. As discussed in this research, there are one dependent variable, *i.e.* behavioral intention and two independent variables, *i.e.* perceived usefulness and perceived ease of use. In addition, the attitude construct is treated as mediating variable. On average all the constructs are positive in nature. The positive nature of all constructs indicating that

taxpayer has a positive perception coupled with positive attitude towards the use of tax e-LEJAR service. Furthermore, the highest mean value as reflected in the behavioral intention

to use tax e-LEJAR service with a mean value of 3.85 and standard deviation of 0.830 indicate that the respondents are interested to use this service.

Table 3. Descriptive Statistic Result of Each Constructs (n=198)

Construct	No. of items	Mean	Standard Deviation
Perceived usefulness	6	3.59	.910
Perceived ease of use	6	3.46	.910
Attitude	6	3.63	.930
Behavioral intention	3	3.85	.830

## 5.2. Goodness of Measure

All constructs had been tested for the validity and reliability. The main purpose of validity test is to examine instrument's construct validity. The four construct of this study are examined using confirmatory factor analysis to ensure it validity and to identify the factor loadings of the items measured. In factor analysis, the data is simplified via Principal Component Analysis (PCA).

In general, all the items in perceived usefulness, perceived ease of use and behavioral intention to use managed to be retained and categorized into one factor

loading for each constructs with KMO measure of sampling adequacy are in the range of 0.764 to 0.920 (as shown in Table 4). Although the KMO measure of sampling adequacy of attitude construct is 0.895, one of the item (i.e. AT 6) from this construct need to be eliminated because of low factor loading (below 0.5) and did not fit into the factor model. BTOS level for all constructs is significant at significance level of 0.000 indicates that the variables measured are uncorrelated. The eigenvalues value greater than one for all constructs extracted from one factors is successfully explained their percentage of variance (i.e. in the range of 85.16 percent to 90.23 percent).

Table 4. Factor Analysis (n=198)

Construct	Number of Items	Number of Factor	KMO (BTOS)	Eigenvalues (%variance)
Perceived Usefulness	6	1	.903(.000)	5.212(86.865%)
Perceived Ease of Use	6	1	.920(.000)	5.396(89.931%)
Attitude	5	1	.895(.000)	4.258(85.163%)
Behavioral Intention	3	1	.764(.000)	2.707(90.234%)

In term of data suitability for factor analysis application, all four factors comprises of 20 items are suitable for factor analysis because of their loading value are above 0.5 threshold (Hair et al., 2010). The details of the factor loading for each items are: perceived usefulness is between the range of 0.912 to 0.946; perceived ease of use and attitude are between 0.941 to 0.963; behavioral intention on the other hand is between 0.936 to 0.957.

In addition, the reliability test is conducted on the items measuring each variable; perceived usefulness, perceived ease of use, attitude and behavioral intention to use. The reliability of the items depends on its stability and

consistency in measuring the concepts of the study (Sekaran & Bougie, 2016). Reliability is measured from Cronbach's Alpha coefficient value. If the coefficient value is high, it indicates higher reliability and vice versa. As a rule of thumb, the coefficient value of 0.7 and above is adequate as it reflects higher reliability (Sekaran & Bougie 2016; Hair et al. 2010). In this study, the coefficient value of all constructs are situated in the range of 0.946 – 0.978 (as shown in Table 5). This result showed that the respondent's answers are highly consistent. Since the reliability of inter-item was high, none of the items were dropped in the test.

Table 5. Summary of Reliability Analysis (n = 198)

Constructs	Number of Items	Cronbach's Alpha
Perceived Usefulness	6	.970
Perceived Ease of Use	6	.978
Attitude	5	.955
Behavioral Intention to Use	3	.946

The second objective of this study is to investigate the relationship between perceived usefulness, perceived ease of use, attitude and behavioral intention to use tax e-LEJAR service among salaried group of taxpayer in Kuala Lumpur. Thus, in order to achieve this objective, regression analysis is conducted to test the hypotheses with the result is discussed as below:

### 5.3 Multiple Regression Analysis for Behavioral Intention

Table 6. Multiple Regression Analysis Result for Behavioral Intention (n=198)

Model	R <sup>2</sup>	Adj. R <sup>2</sup>	$\beta$	t-value	Sig.
Attitude	.657	.656			
BI = ATT + PU					
(Constant)			2.959	6.447	.000
ATT			0.162	2.144	.033**
PU			0.672	8.904	.000*

Note: BI = Behavioral Intention, ATT = Attitude, PU = Perceived Usefulness\* $p < 0.01$ \*\* $p < 0.05$

Based on the R<sup>2</sup> value, attitude and perceived usefulness are significant predictors. Attitude and perceived usefulness together explain 65.7 percent of the variation in behavioral intention to use tax e-LEJAR. Perceived Usefulness has a stronger positive influence on the behavioral intention to use, compared to Attitude.

According to Hair et al. (2010), as long as the F statistics value is large, it provides evidence of a directional relationship (either positive or negative) between the dependent variable and the predictor variables. From the multiple regression analysis, the F statistics is found to be large (187.784) and the p value is highly significant (0.000). This indicates that the linear regression model is not equals to zero, and therefore a positive linear relationship exists between the dependent variable (behavioral intention to use tax e-LEJAR) and the predictor variables (attitude and perceived

usefulness). Hence, based on data analysis it is concluded that hypotheses of H<sub>1</sub> and H<sub>5</sub> are supported.

### 5.4. Multiple Regression Analysis for Attitude

Multiple regression analysis is also use to determine the influence of perceived usefulness (H<sub>2</sub>) and perceived ease of use (H<sub>3</sub>) on taxpayers' attitude toward use of tax e-LEJAR service among salaried group of taxpayer in Kuala Lumpur. Attitude is assigned as the dependent variable, while perceived usefulness and perceived ease of use are input as the independent variable or predictors. Multiple regression would predict the outcome for attitude from the independent variables. It would also enable us to see which independent variables have the most effect on the dependent variable. The result of the regression analysis are presented in Table 7.

Table 7. Multiple Regression Analysis Result for Attitude (n=198)

Model	R <sup>2</sup>	Adj. R <sup>2</sup>	β	t-value	Sig.
Attitude ATT = PU+PEOU	.771	.769			
(Constant)			2.535	3.976	.000
PU			0.420	6.896	.000*
PEOU			0.499	8.209	.000*

Note: ATT = Attitude, PU = Perceived Usefulness, PEOU = Perceived Ease of Use \*p<0.01

From the R<sup>2</sup> value, perceived usefulness and perceived ease of use are significant predictors. Perceived usefulness and perceived ease of use explained 77.1 percent of the variation in attitude. This value also indicates that another 22.9 percent can be explained the other variables. Perceived ease of use has the strongest positive influence on attitude to use tax e-LEJAR followed by perceived usefulness (both significant at 0.01).

The F statistics is found to be large (327.408) and the p value is highly significant (0.000). This indicates that the linear regression model is not equals to zero, and therefore a positive linear relationship exists between the dependent variable (attitude) and the

predictor variables (perceived usefulness and perceived ease of use). Therefore, based on data analysis it is concluded that hypotheses of H<sub>2</sub> and H<sub>3</sub> are supported.

### 5.5 Simple Regression Analysis for Perceived Usefulness

A simple linear regression is used to analyse the influence of perceived ease of use (H<sub>4</sub>) on perceived usefulness of tax e-LEJAR service among salaried group of taxpayer in Kuala Lumpur. Perceived ease of use is assigned as the independent variable and perceived usefulness as the dependent variable. The summary of the single regression analysis are presented in Table 8.

Table 8. Simple Regression Analysis Result for Perceived Usefulness (n=198)

Model	R <sup>2</sup>	Adj. R <sup>2</sup>	β	t-value	Sig.
Perceived Usefulness PU = PEOU	.682	.681			
(Constant)			4.788	5.680	.000*
PEOU			0.826	20.511	.000*

Note: \*p<0.01

Based on the R<sup>2</sup> value, perceived ease of use is a significant predictor for perceived usefulness. Perceived ease of use explained 68.2 percent of the perceived usefulness. Lewis (1985) stated an R<sup>2</sup> between 0.50 and 0.70 is considered acceptable in behavioral statistics. Perceived ease of use was found to have a strong positive influence on perceived usefulness (significant at 0.01).

From the single regression analysis, the ANOVA results reveal that the F statistics is large (420.711), and the p value is highly significant (0.000). This indicates that the linear regression model is not equals to zero, and therefore a positive linear relationship exists between perceived usefulness (the dependent variable) and perceived ease of use (the predictor variable). Hence, based on data analysis it is concluded that H<sub>4</sub> hypothesis is supported.

## 6. DISCUSSION

In examine the perception of tax e-LEJAR service among salaried group of taxpayer in Kuala Lumpur, it is found that the respondents have positive perception toward the use of tax e-LEJAR and their behavioral intention to use is also positive. Although the perception and intention to use are positive, the actual usage of this service is relatively low. This is basically due to the lack of awareness among the taxpayers on the existence of tax e-LEJAR service as supported by the finding of this study which indicate that 51 percent of the respondents are not aware about it. The main reason for this lack of awareness perhaps due to lack of promotional activities especially on tax e-LEJAR service. Bélanger and Carter (2008) noted that the perception of the citizen to adopt e-government services and share their experience with other is positively influence by publicity. Thus, IRBM should carefully plan and develop a promotional

strategy to attract the taxpayer to use this service.

Thus, some recommendation to enhance the present tax e-LEJAR service in a hope to increase its usage in the future is suggested in this paper. Among others, IRBM could focus on the importance of positive perception of tax e-LEJAR. Taxpayers should be made aware of the ease of use and the usefulness of tax e-LEJAR in checking their tax details. If IRBM plans to make tax e-LEJAR a big parts of its service delivery improvement plan, they need to carry out more efforts to promote this service to the public. Although such activities have been performed before by IRBM especially during income tax form submission period, yet the focus is only limited to e-filing system. Other online services such as *e-Bayaran*, e-LEJAR and *e-Daftar* have received little attention.

Training and education program to ensure the targeted user knows about the usefulness and ease of use of Tax e-LEJAR also play an important role. IRBM should provide training on their e-service products to their staff about the service content and their advantages to better explain product features and their benefits to the taxpayers. Meanwhile, IRBM may educate taxpayers about real function of tax e-LEJAR via video presentation at IRBM office nationwide or internal and external publication. Likewise, IRBM should provide a broad user guide to ensure taxpayers especially for first time user, will have a proper guidelines on how to use tax e-LEJAR service.

Enhance the usefulness of tax e-LEJAR by updating the information to real-time basis is another suggestion. Information that is not up to date in the tax e-LEJAR is one of the possible hindrance of taxpayers using it. This is because the information such as assessment, penalty or payment is not update on real-time basis. Thus, it is recommended that IRBM could update the information details on real-time basis similar to the service provided by the bank. In addition, IRBM could notify taxpayers via Short Messaging System (SMS) or e-mail together with a link to tax e-LEJAR website for any transaction occurs in their tax account such as additional assessment or tax payment.

Improve user-friendliness of tax e-LEJAR could be the other move which could be considered. As a service provider, IRBM should focus on the need of various types of taxpayers when designing and developing their e-service system to ensure it is well received. The tailored made system that caters specific need and priorities of different users could be developed to improve usage (United Nations, 2012). The needs and gaps of tax e-LEJAR service could be identified through data collection process from the user's feedback. This data need to be analysed thoroughly to determine specific user's needs or requirements so that sufficient resources could be allocated for the development of more personalized e-service.

## 7. CONCLUSION

Overall, the perception of salaried group of taxpayer towards the use of tax e-LEJAR service is positive and their behavioral intention to use this service is also shown an encouraging sign. Besides, the direct relationship between the constructs is successfully explained with all the hypotheses in this study are supported. Analysis of data using regression analysis, found that the attitude and perceived usefulness (most significant determinants) have a positive influence on the behavioral intention to use tax e-LEJAR. In addition, behavioral intention construct is explained by 66 percent. Despite the high intention to use tax e-LEJAR found in this study, taxpayers still reluctant to use tax e-LEJAR service.

Indeed, in future few research ideas and direction could be based on: (i) the effect of experience and time and can be included in the future research of behavioral intention to use tax e-LEJAR service or other e-government service; (ii) other new and relevant independent and dependent variable can be included to expand the TAM model to better explain the behavioral intention to use tax e-LEJAR; and (iii) nationwide survey involving all IRBM branches in Malaysia could be conducted to get a larger sample size with better representation of the population.

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