

A STUDY OF FACTORS AFFECTING TO TAXPAYERS' SATISFACTION OF E-FILING SYSTEM IN THAILAND

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บทคัดย่อ

ในปัจจุบันนี้ประชาชนจำนวนมากทำธุรกรรมทางอิเล็กทรอนิกส์ผ่านระบบอินเทอร์เน็ต เนื่องจากสะดวกและรวดเร็ว รัฐบาลได้ให้บริการยื่นข้อมูลภาษีรายได้บุคคลธรรมด้าผ่านระบบออนไลน์ที่เรียกว่าอีไฟลิ่ง (e-filing) ซึ่งวัตถุประสงค์ของงานวิจัยเรื่องปัจจัยที่มีผลต่อความพึงพอใจของผู้เสียภาษีรายได้บุคคลธรรมด้าผ่านระบบออนไลน์อีไฟลิ่ง (e-filing) ครั้งนี้ เพื่อศึกษาความพึงพอใจต่อการยื่นข้อมูลและศึกษาปัจจัยที่มีผลต่อความพึงพอใจต่อการยื่นข้อมูลภาษีผ่านระบบออนไลน์อีไฟลิ่ง (e-filing) กลุ่มตัวอย่างที่ใช้ในการวิจัยครั้งนี้ได้จากการสุ่มแบบสังคากจากผู้ที่ยื่นข้อมูลภาษีผ่านระบบออนไลน์ที่เรียกว่าอีไฟลิ่ง (e-filing) ของกรมสรรพากร ในปี พ.ศ. 2561 จำนวน 400 คน โดยการเก็บข้อมูลผ่านระบบออนไลน์

ผลการวิจัยพบว่าการรับรู้ถึงความสะดวก, การรับรู้ถึงประโยชน์, คุณภาพของสารสนเทศ และคุณภาพของระบบ มีผลต่อความพึงพอใจของผู้เสียภาษีผ่านระบบอีไฟลิ่ง อย่างไรก็ตาม ตัวแปรเหล่านี้เป็นตัวแปรพื้นฐานทางทางทฤษฎีสำหรับสมมติฐาน 4 ข้อที่สร้างขึ้นเพื่อทดสอบกับกลุ่มตัวอย่างที่ยื่นข้อมูลภาษีผ่านระบบออนไลน์อีไฟลิ่ง (e-filing) จำนวน 400 คน ในปี พ.ศ. 2561 นอกเหนือนี้ผลการวิจัยยังระบุว่ากรมสรรพากรควรพัฒนาการออกแบบโครงสร้างการยื่นภาษีออนไลน์ผ่านระบบอีไฟลิ่ง (e-Filing) ที่มีอยู่และระบบการจ่ายคืนภาษีให้มีความสะดวกและใช้งานง่ายแก่ผู้เสียภาษีเพื่อกระตุ้นให้มีการใช้ระบบนี้มากขึ้นในอนาคต

คำสำคัญ: การรับรู้ความสะดวกในการใช้งาน, คุณภาพของระบบ, คุณภาพข้อมูล, การรับรู้ประโยชน์, ความพึงพอใจของผู้เสียภาษี

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ABSTRACT

The purpose of this research study were to study taxpayers' satisfaction with the tax e-Filing system, and to study the factors affecting taxpayers' satisfaction. The sample used in this research, obtained from convenient random sampling from those who submitted tax information online via e-filing of the Revenue Department in 2018, numbering 400 people by collecting data online.

The results showed that the perception of convenience, perceived benefits, quality of information, and the quality of the system affected the taxpayers' satisfaction through e-payment system. The finding also indicated that the Revenue Department should develop and redesign the existing e-filing system architecture and permission of return in place to ensure convenience and ease of use to the taxpayers to motivate them to use it in the future.

KEYWORDS: Perceived Ease of Use, Quality of the System, Quality of Information, Perceived Usefulness, Taxpayers' Satisfaction

Introduction

Nowadays, Information Technology (IT) is developing very quickly offering convenient access and facilities to allow processing of an organization's activities. For example, one useful technology, development is e-filing. E-filing has increased the ease and quality of public access to the government services sector. Online and offline services provide information about utilities, events and services all hosted from large data centres. So called cloud computing allows data of any kind to be available from any location around the clock. The implementation of e-filing offers a paperless system available to anyone from any place. (Andriani, Napituplu and Haryaningsih,

2005).

In Malaysia, voters are given a choice to submit tax manually, or through e-filing for a submitted paper on company revenue, it started off the year 2006. On 29th March 2008, a daily newspaper reported that the Malaysian Inland Revenue Board (MIRB) requires half of the three million individual taxpayers to submit their income taxes online in 2008. According to MIRB "chief executive officer Datuk Hasmah Abdullah" in 2007 a total of 874,814 taxpayers used the e-filing system, a gain from 2006 of 369.5 percent. (Islam, Ahmad, Yusoff and Yusuf, 2010).

The researchers studied the taxpayer's satisfaction of the e-filing system.

The population was the personal taxpayers who submit personal income tax via the e-Filing system in Thailand. The data was gathered from questionnaires from selected respondents who randomly submit taxed documents over the internet.

The researchers choose the e-filing system for their study because everybody has to submit tax documents and the returns completed via e-filing are processed quicker than paper returns. The taxpayers can ordinarily expect a quicker tax refund. Also, the system saves the tax department time and cost, because the tax data is transferred instantly into its computer system, significantly reducing the possibility of keying and input errors. The researchers want to understand the taxpayers' knowledge and understanding of the e-filing system. Do taxpayers like to use the e-filing system?

Research Objectives

1. To study taxpayers' satisfaction of using online system of tax e-Filing.
2. To study the factors affecting on the taxpayers' satisfaction.

Research Hypothesis

The theoretical framework was applied from four research models and modified to the new conceptual framework.

Hypothesis 1: (Perceived Ease of Use towards Taxpayers' satisfaction)

Hypothesis 2: (Perceived Usefulness towards Taxpayers' satisfaction)

Hypothesis 3: (Quality of Information towards Taxpayers' satisfaction)

Hypothesis 4: (Quality of System towards Taxpayers' satisfaction)

Scope of Research

The factors that affected taxpayers' satisfaction of using the e-Filing system had included "perceived ease of use, perceived usefulness, quality of information, quality of system, and taxpayers' satisfaction." Therefore in this study, the dependent variables were taxpayers satisfaction, the independent variable was perceived ease of use, perceived usefulness, quality of information, quality of system.

Personal taxpayers both males and females were submitted tax returns over the Internet in Thailand had been targeted. The six parts of questionnaire was developed from previous studies and distributed in June 2018. The first part was screening questions to a specific audience by filtering respondents. The second to the fifth parts were questions about dependent and independent variables "perceived ease of use, perceived usefulness, quality of information, quality of system and user satisfaction". Data was collected by using a 5 points Likert scale, which adopted from Rios and Riquelme (2008). The last part

of the questionnaire was demographic factors (age, gender, income). The questionnaire had been designed in Thai languages for Thai respondents.

Literature Review

1. Perceived Ease of Use and Perceived Usefulness.

While users find that the information system is smooth to use, their perceived benefits are higher. In information technology literature, some education has empirically explored the link within perceived ease of use and perceived usefulness (Davis, 1989; Adams, Nelson and Todd 1992; Brown, 2002; Calisir and Calisir, 2004; Yoon, 2009). Brown (2002) confirms “perceived ease of use as the primary predictor of perceived value and behavioural intentions”

2. Perceived Ease of Use and User Satisfaction.

“Perceived ease of use positively affects user satisfaction” (Mahmood, Burn, Gemoets and Jacquez, 2000). The research asserts that users of an online tax filing system will be more fulfilled when the online tax filing system provides quality information, quality service, is easy to operate, responsive, appropriate, and useful (Zaidi, Henderson and Gupta, 2017).

3. Perceived Usefulness and User Satisfaction

“Perceived usefulness is referred to job-related productivity, performance, and effectiveness” (Davis, 1989). According to Mathwick, Malhotra and Rigdon (2001), “perceived usefulness” is the extent to which one system optimizes one’s work. Many researchers have discovered that they instantly affect the intention to use (Davis, 1989, Taylor and Todd, 1995). According to Ambali (2009) who examined the collection of user data on the income tax system in Malaysia, found that perceived usefulness are the most influential and engaging factors of user satisfaction.

4. Information Quality and User Satisfaction.

Information systems which are seen as useful in improving the efficiency of work, usually also increase user satisfaction (Davis, 1989; Adams et al., 1992; Calisir and Calisir, 2004). Calisir and Calisir (2004) found that the positive usage of perceptions had been affected on perceived benefits by auditing users, courage resource planning ERP System, and the author demonstrates that user satisfaction perceived benefits are an essential factor of the willingness to implement ERP system. Take the knowledge together; their decisions validate TAM by showing that the higher the observation that a system is simple to use, the higher the understanding of a system’s utility will also be,

therefore, the higher a user's satisfaction will be. Extraordinary user satisfaction confidently influences the decision to extend using Information technology (Adams, Nelson and Todd, 1992; Calisir & Calisir, 2004).

System Quality and User Satisfaction

System quality is an effect on responsiveness including operation. These are an essential automatic quality dimension that has contributed to the satisfaction of e-Filing users on Wang and Liao (2007), Roldan and Leal (2003), Swaid and Wigand (2007) and Pikkarainen, Pikkarainen, Karjaluoto and Pahnila (2006). Safety and extensibility did not appear on power user satisfaction. Of all the quality dimensions covered, the perception of co-operation was the most critical factors in satisfaction of users (Islam et al., 2010).

Conceptual Framework

The researchers designed the conceptual framework to define the factors that affected to taxpayer satisfaction of the e-filing system in Thailand. The primary purpose is to analyse the effect perceived ease of use, perceived usefulness, quality of information, and quality of system toward taxpayer satisfaction. The researchers modified the conceptual framework by Zaidi et al. (2017) who studies the moderating effect of education on e-filing taxes: evidence from India. From the research by Islam et al. (2010) who studies factors were affecting user satisfaction in the Malaysian income tax e-Filing system. And the research by Andriani et al. (2005) who investigates the user acceptance factors of e-filing system in Pontianak.

The conceptual framework of this research was created as followed:

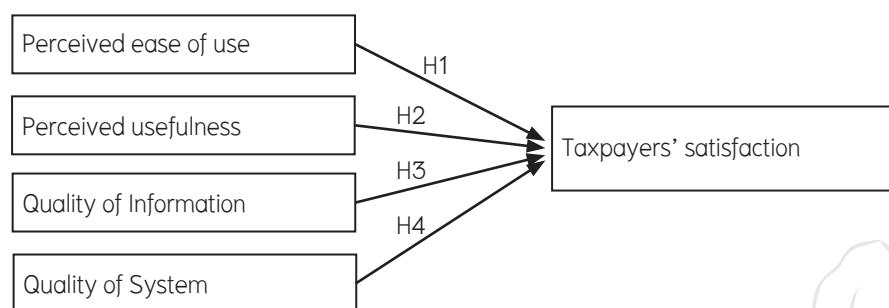


Figure 1 The Research Framework

Research Methodology

The research methodology described the method and procedures as well as information about target respondents and sampling procedures used for collecting and analysing data. Furthermore, it included the research instrument which presented each part of the questionnaire related to the conceptual framework and pre-test that the researcher carried out on 30 respondents who were available and agreed to answer the survey questions. These people had experience on submitting personal income tax over the e-Filing system. Moreover, there was also an explanation of the collection of data and the details of the statistical of data for this study.

The researchers found that all variables had reliabilities greater than .7.

According to Sekaran (1992), stated that the reliability value of Cronbach's Coefficient Alpha test was above or equal to .6, it could be considered as acceptable and reliable. The Alpha value of the questionnaires had a minimum amount of .85 for perceived ease of use, .91 for information quality and system quality, .92 for perceived usefulness, and a maximum value of .93 for taxpayers' satisfaction. Therefore, the questionnaires were consistent, acceptable and reliable to be applied as a research instrument in this research.

Questionnaire Reliability

The researchers distributed 30 questionnaires to respondents in Thailand to complete regarding e-Filing for submitting tax over the internet.

Table 1 Cronbach's Alpha

Variables	Alpha
Perceived ease of use	0.85
Perceived usefulness	0.92
Information quality	0.91
System quality	0.91
Taxpayers Satisfaction	0.93

Summary of the Study

According to the objectives, the researcher studied factors affecting taxpayers' satisfaction of the e-filing system. Questionnaires were collected from 400 responses from a group of people who had experience of submitting personal income tax over the e-Filing system in Thailand. The questionnaire survey was raised in Thailand by an online network and papers. From the descriptive statistics, the number of female respondents were 54% (216 respondents) and male respondents equal to 46% (184 respondents). The major of age range between 26–30 years old equal to 34.8% (139 respondents) was the most respondents.

The level of significance of quality of information, perceived usefulness, perceived ease of use, and quality of system were .000 which were lower than the level of significance of .005. From the study those who graduated with a bachelor's degree are equal to 68.8% (275 respondents), regarding marital status, most were single and was equal to 54.3% (217 respondents). 34.8% of 139 respondents

had a yearly income range of more than 50,000 THB. 41.8% of 167 respondents received the information on how to file the tax returns through the internet online. 76.5% of 306 respondents made no mistakes when submitting tax returns via the e-filing system. The most important factors for the respondents in choosing the e-Filing system was convenience, this was equal to 75% (300 respondents). 22.3% of 89 respondents pay their tax refund through prompt pay, 60% of 240 respondents received their tax refund through prompt pay.

Hypothesis Testing

The researcher has used the Multiple Linear Regression Analysis was used to test hypothesis from hypothesis 1 to hypothesis 4. A table showing the results of the test run for the questions regarding the influence of perceived usefulness, quality of information, perceived ease of use, system quality (independent values) on taxpayers' satisfaction (dependent variable) were shown in table.

Table 2 Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.82 ^a	0.68	0.67	0.31
Predictors: (Constant), Perceived usefulness, Information quality, Perceived ease of use, System quality				

Based on Table 2 the R at .82 was a positive correlation. If calculating to the strength of the relationship (R Square), it was equal to .68. The adjust R-square's value was

equal to 0.67 which mean 68% of taxpayers' satisfaction was influenced by perceived usefulness, quality of information, perceived ease of use, and quality of system.

Table 3 ANOVA

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	77.22	4	19.31	205.73	.00 ^b
	Residual	37.07	395	.09		
	Total	114.29	399			

a. Dependent Variable: Taxpayers' satisfaction

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

Based on the Table 4, the level of significance of quality of information, perceived usefulness, perceived ease of use, and quality of system were .000 which were lower than the level of significance of .005. Therefore, the null hypothesis of all independent variables were rejected, and it could be decided that the perceived usefulness, quality of system, perceived ease of use, and quality of system

effect taxpayers' satisfaction of submitting tax documents over the e-Filing system, and the result showed that highest effecting factor was quality of system (Beta = .38) followed by perceived usefulness (Beta = .24), perceived ease of use (Beta = .16), and then the lowest effecting factor was quality of information (Beta = .13).



Table 4 Summary of Testing Hypotheses

Model	Unstandardized Coefficients		Sig.
	B	Std. Error	
(Constant)	0.53	0.14	0.00
Perceived ease of use	0.16	0.04	0.00
System quality	0.38	0.04	0.00
Information quality	0.13	0.03	0.00
Perceived usefulness	0.24	0.03	0.00

Conclusion

The fundamental intention of this research was to study the factors affecting taxpayers' satisfaction in the e-filing system. The researchers targeted the respondents who are staying in Thailand. The respondents were both male and female, coverage around twenty-six to thirty years old.

The questionnaires were distributed to 400 respondents who were available and agreed to answer the survey questions and also, having experience in submitting tax documents through the internet from 18th June– 8th July 2018. For the demographic factors of this study, the majority of respondents were female with 54% (216 respondents), the majority of the age range was between 26–30 years old equal to 34.8% (139 respondents), the most respondents had graduated with a bachelor's degree was equal to 68.8% of the respondents (275). Of the respondents, most were single – equal to 54.3% (217 respondents). 34.8% of 139 respondents had

a yearly income range more than 50,000 THB. 41.8% of 167 respondents gained information to file the tax returns through the internet. 76.5% of 306 respondents did not make any mistakes when submitting their tax via the e-filing system. The most important factors for the respondents in choosing the e-Filing system was convenience which was equal to 75% (300 respondents). 22.3% of 89 respondents paid their tax refund through prompt pay, 60% of 240 respondents received their tax refund through prompt pay. The findings reflected that all null hypotheses in this study were rejected which would effect between dependent and independent variables. All results were positively statistically significant effecting between dependent and independent variables at .00 significant level which meant all variables move in the same direction. This can be concluded that quality of information, perceived ease of use, quality of system, and perceived usefulness has an affecting to taxpayers' satisfaction.

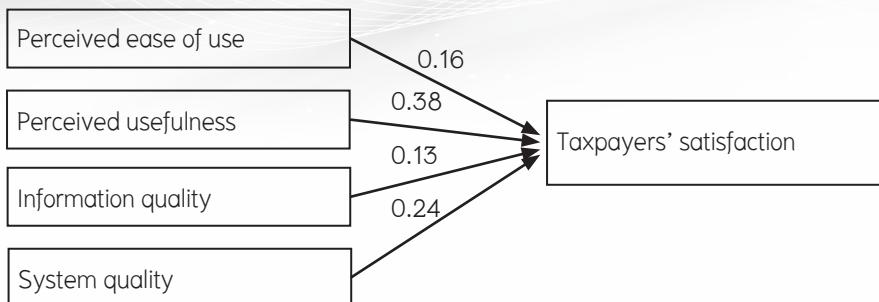


Figure 2 Taxpayers' Satisfaction

Factors affecting on to taxpayers' satisfaction regression equation

$$= .53 + (.16) \text{ Perceived ease of use} + (.24) \text{ Perceived usefulness} + (.13) \text{ Quality of information} + (.38) \text{ Quality of system.}$$

Recommendation

The result of hypothesis testing, quality of system had the most effecting on taxpayers' satisfaction, followed by perceived usefulness, perceived ease of use, and quality of information received the same value. Thus, the researchers would like to recommend that the revenue department should focus on the system quality. Nowadays, many people do the electronic transactions through the Internet because of convenience and it is fast in operation. The Revenue Department should improve the system quality of the e-Filing system which means the taxpayers will perceive more ease of use and accessibility when submitting tax documents and this will give them more satisfaction of the e-Filing system. There should also be more information available about the system for taxpayers who

have never used the e-Filing system before. In this case the perceived usefulness will increase and the quality of public service of The Revenue Department will be improved.

Further Research

This research was conducted to investigate the comparison between perceived ease of use, perceived usefulness, and quality of the information system for taxpayers' satisfaction when submitting tax document over the e-Filing system.

In this study, the researchers focus on perceived ease of use, quality of information, perceived usefulness, quality of system, and taxpayers' satisfaction, therefore, the researchers should study more comprehensively other independent factors, such as trust (security) and website quality which contributes to taxpayers' satisfaction when submitting tax document over the e-Filing system.

In this study, the researchers collected data only focuses on the taxpayers in Thailand. Therefore, the result only represents Thailand.

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