

UNIVERSITI TEKNOLOGI MARA

**INTENTION OF ELECTRONIC
FILING USAGE BY SALARIED
TAXPAYERS IN MALACCA**

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Dissertation submitted in partial fulfillment
of the requirements for the degree of
Master of Accountancy

Faculty of Accountancy

December 2015

AUTHOR'S DECLARATION

I declare that the work in this thesis/dissertation was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This thesis has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

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ABSTRACT

E-filing has been implemented since 2006, but after ten years, some taxpayers are still submitting income tax return through manual tax filing. This is proven by the statistics from the IRBM, which indicates that only 80% of taxpayers in Malaysia have adopted the e-filing tax system in 2013 (IRBM, 2013). The remaining 20 percent that still use manual tax filing could create concern. Thus, the purpose of this study is to examine the factors that will influence taxpayers' intention to use or continue using e-filing. A questionnaire survey was personally distributed to 210 teachers from seven secondary schools in Melaka Tengah District within a two-month period (October 2015 to November 2015). In total, 151 usable questionnaires were collected, which is a response rate of 71.9%. The data were analysed using multiple regression and it was found that self-efficacy, perceived usefulness, perceived ease of use and social norm, significantly influence the intentions of teachers in secondary schools to use or continue using e-filing system. This study contributes to a better understanding on the level of intention to use or continue using the e-filing system by teachers from secondary schools in Melaka Tengah District and proved that factors that have been highlighted by previous studies really contribute towards taxpayers' intentions to use e-filing. The findings are expected to contribute to the academic knowledge.

Keywords: e-filing system, individual taxpayers, technology acceptance model, theory of planned behaviour, intention

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