

## THE INFLUENCE OF PERCEIVED SYSTEM QUALITY AND PERCEIVED INFORMATION QUALITY TOWARDS CONTINUANCE INTENTION OF TAX E-FILING SYSTEM IN MALAYSIA

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### ABSTRACT

*In the current globalization arena, government of each countries facing challenges and keep on finding the better ways to provide the better government services to the their stakeholders. For that governments in each countries including Malaysia have been spent huge amount of money for the development of electronic government (e-government) and specifically in e-filing system to ease the government services. At this vein, investigation on factors that influences continuance intention is important because ineffective usage of e-government service after initial adoption caused undesirable cost and waste of development of particular e-government service. Most of the prior studies focused more on individuals' adoption intention of e-government services, however, there are limited empirical studies that focused on continuance intention which is about what happens beyond the initial adoption stage in e-government studies and particularly in e-filing context in Malaysia. Thus given the paucity of research on continuance intention, this study attempts to examine the influence of perceived system quality and perceived information quality towards continuance intention of tax e-filing system using a review of literature.*

**Keywords:** *e-government, e-filing, continuance intention, perceived system quality, perceived information quality.*

### INTRODUCTION

In this twenty first century, organizations are competing each others to survive in this globalization arena. Not only organizations, government sectors of each country also facing challenges and keep on finding the best ways to provide the better government services to their citizens. For that government agencies increasingly explore and giving priority for information and communication technologies (ICTs) to improve, advanced the delivery and dissemination of government services and information (Azmi, Kamarulzaman, & Hamid, 2012; Chen, 2010) by using internet as a powerful tool to deliver government services via electronic means (Wangpipatwong, Chutimaskul, & Papasratorn, 2009) to the benefits of citizens and organizations.



As the tremendous growth of internet users worldwide (Internet World Statistics, 2013), affordability and accessibility of ICT (Ahmad, Markkula, & Oivo, 2013) offers government a new medium to reach their citizens and transformed the delivery of services from traditional services (manual method) to electronic means (Satapathy, Mahapatra, Patel, Biswas, & Mishra, 2014). Thus, to cater the citizens' needs and to take priority of speedy growth of internet popularity governments launches electronic government (e-government) services (Vathanophas, Krittayaphongphun, & Klomsiri, 2008) for the benefits of citizens and government.

According to recent survey conducted by UNPAN (2014) the number of e-government usage in most of developing countries is lower than 50 percent and suggested that more improvement is needed on demand side to increase take-up of e-government. There is also great deal of attention is needed for the developing countries to makes e-government projects successful (Rehman, Esichaikul and Kamal, 2012). Thus, according to Alalwan (2013), initial adoption and at same time subsequent continued usage of e-government services necessary to receive the maximum benefit of e-government service. While initial adoption of e-government services is a key indicator of e-government success, but this does not necessarily lead to the desired outcome unless a significant number of citizens move about beyond the initial adoption and use the e-government services on continual basis (Wangpipatwong et al., 2009). Moreover, even a technology is success in initial adoption, users' will re-evaluate their decision and may decline or discontinue use it in future again if that technology does not meet user's requirement (Bhattacharjee, 2001; Hernandez-Ortega, Serrano-Cinca, & Gomez-Meneses, 2014; Limayem & Hirt, 2003; Wangpipatwong, Chutimaskul, & Papasratorn, 2008).

Therefore, understanding factors that influences continuance (continued use) intention towards e-government services is an essential step to achieve government goal (Alalwan, 2013) particularly in e-filing context which is target to achieve 80 percent usage near future (Islam, Yusuf, Yusoff & Johari, 2012), to reduce more operation and management cost (Thominathan & Ramayah, 2014) and to ensure success of this services (Hu, Brown, Thong, Chan, & Tam, 2009). At the same time, continuance intention at individual level have been deems to be important for long term sustainable of web-based services (Lee & Kwon, 2011) and central to the survival for the electronic service providers (Bhattacharjee, 2001). By analysing existing literatures in continuance intention, despite past researches provide profound importance of user's continuance intention, to date most of the prior studies are have been focused more on initial adoption of e-government services (Aziz & Idris, 2012; Azmi et al., 2012; Azmi & Kamarulzaman, 2010; Azmi & Bee, 2010; Hussein, Mohamed, Ahlan, & Mahmud, 2011; Ilias, Razak, & Yaso, 2009; Ilias, Suki, Yaso, & Rahman, 2008; Lean, Zailani, Ramayah, & Fernando, 2009; Ramayah, Yusoff, Jamaludin, & Ibrahim, 2009; Ramoo, Ramayah, Lo, & Ping, 2013; Suki & Ramayah, 2010; Tallaha, Shukor, & Hassan, 2014) while very less research is focused on continuance (continued use) intention (Belanche, Casalo, Flavian, & Schepers, 2014; Hoehle, Huff, & Goode, 2012; Santhanamery & Ramayah, 2012) which is about what happens beyond the initial adoption stage (Limayem, Hirt, & Cheung, 2007) empirically in e-government services and specifically in e-filing context in



Malaysia. This shows that, less focused is considered in the long-term engagement and interactions among e-government service provider and citizen (Chatfield & AlAnazi, 2013). Thus, given the paucity of research on continuance intention both generally in e-government context and particularly in e-filing context, to fill this gap in the literature, this research attempt to examine the influence of perceived system quality and perceived information quality towards citizens' continuance intention of tax e-filing system in Malaysia by review the literatures.

Although tax e-filing system have improved, gained significant response and existed many years in most of the countries including in Malaysia, issues regarding system quality such as technical difficulties, functional difficulties, slow processing speed, system breakdown and downtimes issues which forced the users to queue in the system still exist (Chen, 2010; Chen, Jubilado, Capistrano, & Yen, 2015; Chumsombat, 2014; Hussein et al., 2011) and this caused user dissatisfied and weaken overall users' perception towards the system (Chen et al., 2015). Other than that, issues such as imbalance and asymmetrical information regarding taxpayers' incomes and deductible expenditures impacts negative perception towards e-filing system information quality (Chen, 2010). Hence, regardless how good are the information is, if it cannot proceed effectively and efficiently, overall perception will become negative (Chen, 2010; Chen et al., 2015; Hussein et al., 2011). In online tax filing system, when citizens use the system needs to download necessary documents, navigate different pages, precise and sufficient information at right time to complete task related activities (Saha, Nath, & Salehi-Sangari, 2012). Even, quality perception largely formed through user's personal previous experiences with the technology itself, but in post adoption context this perception can have direct effects on users' future intention to use or not (continuance decision) that technology again in future (Teo, Srivastava & Jiang, 2008). Moreover, from review of previous studies, have identified that the extant of prior studies extensively focused on examination of system quality and information quality perception towards initial intention to use and subsequent satisfaction in e-government and e-filing context (Almahamid, Mcadams, Kalaldehy, & Al-Sa'Eed, 2010; Ilias et al., 2009; Khayun & Ractham, 2011; Rehman et al., 2012; Wang & Liao, 2008) while very little attention given on quality factors to examine continued use tax e-filing system context. In this regards, based on above scenario, it is reasonable and meaningful to understand the influence of perceived system quality and perceived information quality on continuance intention towards tax e-filing system. Moreover, as to best of researcher knowledge, the literatures lacks of empirical research that confirms the importance of perceived system quality and perceived information quality towards continued use intention specifically in e-filing context. Hence, this research attempt to explore the relationship of perceived system quality and perceived information quality on continuance intention towards tax e-filing system in Malaysia.



## LITERATURE REVIEW

### Perceived system quality

Perceived system quality is defined as an evaluation of performance of the a system features based on users' own experience of using the system (as cited in (Zheng, Zhao, & Stylianou, 2013). While, as cited in Teo et al. (2008) defined perceived system quality as users' perception about the technical performance of the website in the form information retrieval and delivery.

Prior researchers found that system quality in initial intention to use and consequent on satisfaction in e-government context (Almahamid et al., 2010; DeLone & McLean, 1992, 2003; Ilias et al., 2009; Khayun & Ractham, 2011; Rehman et al., 2012; Wang & Liao, 2008; Yahya, Nadzar, & Abdul, 2012). For example, Yahya et al. (2012) found that system quality have significant positive influence on intention to use e-Syariah portal in Malaysia. According to DeLone and McLean (2003) system quality is one of key factor that influence satisfaction and intention to use. The higher the quality of the system will contribute to more use, more satisfaction and positive net benefits, conversely if the system have poor quality will cause to user dissatisfaction and negative net benefits (DeLone & McLean, 2003). Other than that, if the system does not meet users need, further use will be avoided by user of the system (as cited in (Wangpipatwong et al., 2009).

Thus, from review of previous studies, system quality were used as a determinants on initial intention to use an information system but very lack of studies used this determinants to examine the continuance intention generally in e-government context (Wangpipatwong et al., 2009) and specifically in the e-filing system. The influence of system quality on continuance intention has received little attention from previous researchers (Islam, 2012; Ramayah, Ahmad, & Lo, 2010; Teo et al., 2008; Wangpipatwong et al., 2009; Zhou, 2013b) in variety of technological context such as e-government website, e-learning and other online services. For example, Wangpipatwong et al. (2009) have been conducted a study to examine the web site quality which contain system quality, information quality and service quality on continued use of e-government web site by 614 e-citizens in Thailand and found that system quality has the greatest significant influence and enhance continued use e-government website than service quality and information quality. Wangpipatwong et al. (2009) also highlighted that higher the quality of e-government website the higher the citizens' intention to continued use of e-government websites.

Contrariwise, (Islam, 2012; Teo et al., 2008; Zhou, 2013b) found that negative relationship between system quality and continuance intention were existed in e-government website and other technological settings as the hypothesis were not supported. For instance, Teo et al. (2008) conducted a study on intention to continue using e-government website among 214 Singapore university students by incorporated DeLone and McLean IS success model and online trust literature and found that perceived system quality have statistically no significant influence on intention to



continue using e-government website. While, Islam (2012) also identified that perceived system quality have no significant effect on e-learning continuance intention among university educators in Finland. Other than that, Zhou (2013b) found that system quality has statistically insignificant influence on continuance usage of mobile site among China users. In summary, the results of above studies indicates that perception of quality of an online service (e-government website) whether this will fulfil expectation on completion of certain task will influence user's decision to continue use that online service (e-government) again (Teo et al., 2008) in future. This indicates that perceived system quality have significant influences on continuance intention and the higher the quality of an system the higher will be continuance intention. In contrast, despite significant relationship there were few previous studies found insignificant relationship between perceived system quality and continuance intention. Thus, the above results revealed that the relationship between perceived system quality and continuance intention is inconclusive. Moreover, the relationship between perceived system quality and continuance intention received minimal attention from researchers towards e-filing system in Malaysia. Hence, this study attempt to examine the relationship between perceived system quality and continuance intention in Malaysia in the context of e-filing system.

### **Perceived information quality**

Perceived information quality is defined as users perception of quality of web content (accurate, valid and timely information) presented on the e-government website (Teo et al., 2008). DeLone and McLean (2003) categorized information quality based on how completeness, relevance, ease of understanding, security and personalization are the information generated for measuring information system success. As overall, in the electronic government and e-filing literature, information quality is similarly defined and measured using following attributes such as accuracy, comprehensive (completeness), timeliness (recent, up-to-date), relevancy, reliability, accessibility, understandability, appropriate amount, security and free of error (Abu-Shanab, 2014; Almahamid et al., 2010; Almahamid, 2009; Chen, 2010; Chen et al., 2015; Floropoulos, Spathis, Halvatzis, & Tsipouridou, 2010; Jiang, 2011; Saha et al., 2012; Teo et al., 2008; Wangpipatwong et al., 2009). Perceived information quality have long been found to be related with user intention to use different technologies in previous researches (Almahamid et al., 2010; Rehman et al., 2012; Wang & Liao, 2008; Yahya et al., 2012). For instance, in G2C e-government system the belief of information quality have the most important dominant influence on use, satisfaction and perceived net benefit with an system (Wang & Liao, 2008). As the main purpose of users' use e-government website is for searching for information (Jiang, 2011; Teo et al., 2008). At the same time, poor information quality may undermine user experience with the system as the users have to spend more effort on searching for relevant information (Zhou, 2013a). Likewise, prior literature also have researched but very little attention given on the relationship between perceived information quality and continuance intention (Almahamid, 2009; Teo et al., 2008; Wangpipatwong et al., 2009). For instance, Wangpipatwong et al. (2009) adapted DeLone and McLean IS success model as underlying framework to examine website quality towards enhancement of continued use of e-government website in Thailand and

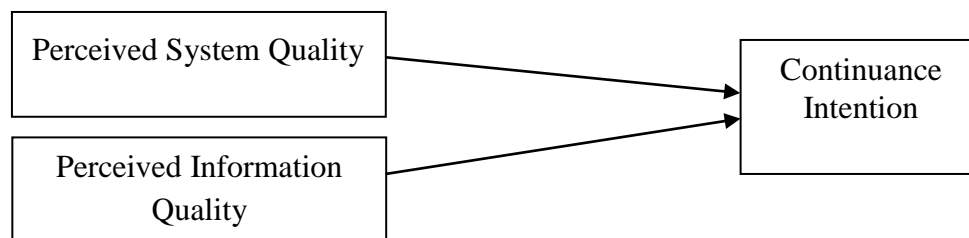


found that significant relationship between information quality and continued use. This indicates that improved information quality enhanced users' intention to continue using e-government websites (Wangpipatwong et al., 2009). Furthermore, Almahamid (2009) also indentified that perceived information quality have significant effect on continuance intention to use e-government services in Jordan. However, contrarily, Teo et al. (2008) found that perceived information quality have no significant effect on intention to continue using e-government website among active users during post analysis among active and passive users of e-government website users in Singapore. As overall, from review of previous studies it identified the authors came up with a significant outcome and at the same time, there were also some studies found that insignificant relationship between perceived information quality and continuance intention. Thus, this results reveals that inconsistent in nature of findings. Moreover, lack of empirical studies that used perceived information quality to examine continuance intention (Wangpipatwong et al., 2009) particularly in e-filing context in Malaysia. Hence, this study attempt to explore the relationship between perceived information quality on continuance intention towards e-filing system in Malaysia.

### Continuance intention

Bhattacharjee (2001) defined continuance intention as "long term viability of an IS and its eventual success depends on its continued use rather than first-time use". Lee and Kwon (2011) stated that IS continuance intention describes about user's decision to continue to use a specific technology that users' have already been using it. In past decade, the term of continuance also have been refers as implementation and post adoption (Bhattacharjee, 2001). Even when an ICT is success in initial stage, users' will re-evaluate their decision and may decline the use ICT in future (Bhattacharjee, 2001; Hernandez-Ortega et al., 2014). As the initial adoption is an essential foremost step towards realize an information system success but it eventual success depends on continued use rather than first time use (Bhattacharjee, 2001). More importantly, infrequent or ineffective usage of a technology after initial adoption caused undesirable cost and waste of effort on the development of particular online technology (Hong, Thong, & Tam, 2006). While, with the continuance usage of online technologies contribute to more profit earning, growth and expands and helps to survive in the existing marketplace (Bhattacharjee, 2001; Chong, 2013; Hong et al., 2006; Shiau & Chau, 2012).

### CONCEPTUAL MODEL OF THIS STUDY



**Figure 1**  
Conceptual model of stud



## CONCLUSION

To summarize, from review of extant previous literatures found that perceived system quality and perceived information quality have significant relationship towards continuance intention in various online technologies context. This indicates that higher the system and information quality of an online technology the higher will be continuance intention. However, at the same time there were also some studies found that insignificant relationship between perceived system quality and perceived information quality on continuance intention. Thus, this results reveals that inconsistent in nature of findings. Moreover, the relationship of perceived system quality and perceived information quality on continuance intention received minimal attention from researchers towards tax e-filing system. Hence, this research attempt to examine the influence of perceived system quality and perceived information quality towards continuance intention in the context of tax e-filing system in Malaysia.

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