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Factors influencing tax e-filing and role of trust of electronic filing system

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Abstract

Trust has received much attention in IS literature in the area of e-commerce in view of its significance influence on uncertainties and risks associated with e-shopping and other e-commerce transactions. In comparison to huge trust literature in IS and e-commerce landscape, there is little attention on the influence of trust of system in the context of electronic tax system. The aim of this paper is to extend UTAUT Model by incorporating perceived trust of system as a proposed research model for electronic tax filing adoption.

Keywords: Electronic Filing, UTAUT, Taxpayer, Information System (IS), E-government, FIRS.

Factores que influyen en la presentación electrónica de impuestos del sistema de presentación electrónica

Resumen

La confianza ha recibido mucha atención en la literatura de SI en el área del comercio electrónico en vista de su influencia significativa en las incertidumbres y riesgos asociados con las compras electrónicas y otras transacciones de comercio electrónico. En comparación con la literatura de gran confianza en IS y el panorama del comercio electrónico, hay poca atención sobre la influencia de la confianza del sistema en el contexto del sistema tributario electrónico. El objetivo de este documento es extender el Modelo UTAUT incorporando la confianza percibida del sistema como un modelo de investigación propuesto para la adopción de la declaración electrónica de impuestos.

Palabras clave: presentación electrónica, UTAUT, contribuyente, sistema de información (IS), gobierno electrónico, FIRS

1. INTRODUCTION

Information technology has radically transformed how things are done in daily activities of human beings, which increasingly changed the activities in terms of arrangement, size, time and content due to the advancement in information system and the internet. Consequently, the benefits of information system revolution have extended to all sphere of human endeavor such as business transactions, contract agreements, banking, communication, governances, marketing, educations, research, etc. are facilitated by information system rapid growth and development. In the same vein, this has radically changed tax administration locally and globally among the developing and developed economies (Oyedele, 2013). Furthermore, discussions around electronic taxation indicate that electronic tax system if well designed and implemented will be useful and

beneficial to both taxpayers and tax authorities in the tax administration process, and as noted by Oyedele (2013), about 66 countries globally had implemented e-filing and e-payment as at 2010. In addition, by 2018, 139 of the economies globally measured by United Nations e-government survey had implemented e-filing and e-payment systems (United_Nations, 2018). It is worthy of note that this rapid and radical implementation of electronic tax administration is not unconnected with the fact that the initiatives are beneficial to all tax stakeholders and enhance performance in tax administration, revenue collection, and tax compliance.

A World Bank report also argues that apparent reforms in the area of automation and improvement of tax administration could lead to improved and higher tax revenue generation. For example, in June 2016, the federal government of Nigeria realized over N500 billion revenue in the month of June, which was the first time in 2016 that such an amount of money was realized into the federation accounts (Babatunde, 2016). The explanation for this sharp increase in the revenue collection was that taxes and other non-oil revenue sources contributed about 70% of the total revenue generated. This giant stride was connected with the various ICT and tax systems automation initiatives and transformation activities put in place by the Federal Inland Revenue Service (FIRS), for ease of tax compliance and revenue improvement (Babatunde, 2016). Furthermore, ICT has impacted and contributed to bringing in an additional four million taxpayers into tax net with an increase of over N700bn in tax revenues in 2017, which was higher and above the taxes collected in 2016 (Ige, 2018). Similarly, Rwanda increased its tax generation revenue by 650% after automation of the tax administration and collection process. In the same vein, in its yearning and aspiration to increase its tax revenue generation,

the Malawi Revenue Authority (MRA) has partnered with the Federal Inland Revenue Service (FIRS) of Nigeria to study its Integrated Tax Administration System (ITAS) for adoption of same (Babatunde, 2016).

On the average, developed economies' tax revenue generation as a percentage of GDP ranges from 30% to 49% and this can be ascribed to automation and efficient tax administration systems (WordBank, 2016). The automation of Federal Inland Revenue Service (FIRS) of Nigeria in terms of administration, procurement and finance functions has placed FIRS as a forward looking 21st century tax authority, achieving great success of simplifying and automating tax administration and compliance for the Nigerian taxpayers. In addition, this initiative brings many taxpayers into tax net through automation, which enhances revenue generation for funding the budget of the federal government from non-oil revenue sources (Babatunde, 2016). In spite of this perceived giant stride by government of Nigeria, the acceptance of the technology by taxpayers to file income tax returns is low, they still prefer manual method of filing taxes thus, this warrant call for empirical investigation using proposed conceptual framework of this study.

1.1 Problem Statement

Government globally across diverse jurisdictions have introduced electronic filing systems to improve efficiencies and administration of tax returns, despite this development the level of acceptance is far below target (Abdul-Aziz & Idris, 2014; Carter, Schaupp, & McBride, 2011; Chaouali, Yahia, Charfeddine, & Triki, 2016; Kumar & Gupta, 2017;

Ludwig Christian Schaupp, Carter, & McBride, 2010). The situation is similar to Nigeria, the available statistics from Federal Inland Revenue Service (FIRS) revealed that from e-filing start date of 2014 to 2018 financial year end there was 626,859 taxpayers from which 37,612 filed returns and 13,388 did so through the electronic filing system, this represent only 36% for the 5 years' timeframe (FIRS, 2018). Surprisingly, FIRS has 100% target by 2020 to achieve full automation of electronic tax system and administration (FIRS, 2012), with the target date of 2020 approaching, which is a year plus to the end date, it is crystal clear that with 36% achievement at the moment, the 100% target may not be achieved. Consequently, explanation is needed for the low adoption of the electronic tax systems among taxpayers in Nigeria.

Unified Theory of Acceptance and Use of Technology (UTAUT, Venkatesh, Morris, Davis, & Davis, 2003) has been adopted in various information systems acceptance studies (Feng & Pan, 2016; Kim, Lee, Hwang, & Yoo, 2015; Lu, Yu, Liu, & Wei, 2017; Ouedraogo, 2017) but no commensurate studies on electronic filing acceptance in the literature. Furthermore, IS researchers has largely ignored Nigeria's electronic tax systems and amazingly literature on Nigeria' electronic tax system is scarce. Additionally, UTAUT factors are not adequate enough to explain Nigeria's electronic filing context due to the peculiarity of systems being deployed by government and target users' perceptions about the government capacity to provide reliable and workable systems thus, this study would incorporate construct of perceived trust of system to moderate the relationships between independent variables and dependent variable of UTAUT model.

1.2 Objective of the Study

Introduce perceived trust of system as moderating effect in strengthening, weakening, or altering the theoretical relationships of UTAUT, as a proposed research model for electronic tax filing system acceptance for future research and empirical testing.

2. BACK GROUND

2.1 Theoretical Background

UTAUT is developed from eight IS and behavioural theories based on their theoretical and empirical resemblance by Venkatesh et al. (2003), which comprise of; technology acceptance model (TAM, Davis, 1989), theory of reason action (TRA, Fishbein & Ajzen, 1975), theory of planned behavior (TPB, Ajzen, 1985, 1991), combined models of TAM and TPB (Taylor & Todd, 1995), motivational model (Davis et al., 1992), social cognitive theory (Compeau & Higgins, 1995), model of PC utilization (Thompson, Higgins, & Howell, 1991), innovation diffusion theory (Moore & Benbasat, 1991). UTAUT is believed to be the most comprehensive IS theory in the literature (Abdul-Aziz & Idris, 2014; Al-Shafi & Weerakkody, 2010; Alawadhi & Morris, 2008; Venkatesh et al., 2003). As noted by Venkatesh et al. (2003) combining the eight theories into one became imperative to address IS researchers' dilemma in selecting most appropriate model across diverse options of IS models, which doing so would have ignored other models' contributions but bringing them together would guaranteed the contributions and addressed

the dilemma of which one to select or abandon. UTAUT has three direct determinants of behavioural intention such as performance expectancy, effort expectancy, and social influence, and two direct determinant of usage such as facilitating condition and behavioural intention. The empirical results showed that performance expectancy, effort expectancy, and social influence significantly influenced behavioural intention to adopt new system. In same vein, behavioural intention and facilitating condition with moderating effect of age and experience positively predicted usage behaviour. Interestingly, performance expectancy is the strongest predictor of intention in the model. Furthermore, all the relationships in the model have moderators which strengthened the relationships, for instance gender and age moderated relationship between performance expectancy and intention, and the influence was stronger for male and younger workforce. Likewise, gender, age and experience moderated the relationship between effort expectancy and intention, and the influence was stronger for female and older workforce while the influence reduces in a later years of experience. Equally, gender, age, experience, and voluntariness to use moderated the relationship between social influence and intention, and the influence was stronger for female and older workforce with less experience in a mandatory setting. Similarly, age and experience moderated the relationship between facilitating condition and usage behaviour and there is significant influence for older workforce in a later phase of experience with the system usage hence relationship only exist with the interference of age and experience.

2.2 Previous Studies

Prior research has addressed several aspects of information system and e-government acceptance, for example; online public services (Alawadhi & Morris, 2008; AlAwadhi & Morris, 2009), payment for online subscription (Horng, 2012; C. L. Wang, Ye, Zhang, & Nguyen, 2005), mobile payment and online banking (Yan & Yang, 2014), electronic medical record and information systems (Bhattacharjee & Hikmet, 2007; Kim et al., 2015), mobile and online shopping (Ahn, Ryu, & Han, 2007; Gefen, Karahanna, & Straub, 2003; Wagner, Schramm-Klein, & Steinmann, 2017), hospital nurses' information systems (Hsiao, Li, Chen, & Ko, 2009; Kirkley & Stein, 2004; Timmons, 2003), Web ATM (Y.-S. Wang, Wu, Lin, Wang, & He, 2012), multi-media messaging services (Chang & Pan, 2011; Lin, Chan, & Jin, 2004), mobile data service (Boakye, 2015), online consumer satisfaction and e-commerce (Keeney, 1999; L Christian Schaupp & Belanger, 2005; Y. S. Wang, 2008), interactive mobile maps (Hussain, Mkpojiogu, & Yusof, 2016), cloud storage services (Arpaci, 2016; Yang & Lin, 2015), hotel information system (Huh, Kim, & Law, 2009), digital libraries (Weiyin Hong, James Y.L. Thong, Wai-Man Wong, & Kar-Yan Tam, 2002), electronic record keeping system (Feng & Pan, 2016), Smart TV (Im, Jung, Kim, & Shin, 2014), ICT acceptance and use for teaching staff in public higher education institutions (Ouedraogo, 2017), wireless LAN technology (Anderson & Schwager, 2004), there is lack of research on electronic tax administration, which suggests little attention has been given to tax e-fling system.

Previous electronic tax filing studies revealed that performance expectancy significantly influence intention to adopt electronic filing system (Abdul-Aziz & Idris, 2014; Bhuasiri, Zo, Lee, & Ciganek, 2016; Chaouali et al., 2016), effort expectancy significantly predict intention (Balmi, 2016; Chaouali et al., 2016), in contrast, effort expectancy has no influence on intention (Carter et al., 2011; Ling, A. L, Masrom, M. Din, 2014), social influence has significant positive influence on intention to adopt electronic filing system (Carter et al., 2011; Schaupp, Carter, & Hobbs, 2010), in contrast, social influence has negative influence on intention (Abdul-Aziz & Idris, 2014), facilitating condition significantly influence intention to adopt electronic filing system (Bhuasiri et al., 2016; Schaupp, Carter, & McBride, 2010), in contrast, facilitating condition did not influence intention (Abdul-Aziz & Idris, 2014; Ling et al, 2014). Based on the above findings, all the determinants have significant positive influence on intention to adopt electronic tax filing system but in addition, effort expectancy, social influence, and facilitating condition have mixed results, which justify the need to introduce moderator for the study.

2.3 Perceived Trust of System

Trust refers to the expectation that a promise of one can be relied on by the other (Rotter, 1967). As noted in IS and e-commerce literature, much needed attention has been given to trust of system by researchers in view of its significance influence on uncertainties and risks associated with e-shopping and other e-commerce transactions (Yan & Yang, 2014). In comparison to huge trust literature in IS and e-commerce landscape, there is little attention on the influence of trust of system in the area of

electronic tax system. Furthermore, trust of system is rarely dealt with in electronic filing literature (Chaouali et al., 2016). Additionally, IS researchers have been advised to integrate trust of system into users' acceptance studies (Benbasat & Barki, 2007). Undeniably, if target IS users trust the system being deployed by government, they might trust the government providing the platform for their online transactions (Chen, Jubilado, Capistrano, & Yen, 2015). Empirically, trust was found to be a key predictor of intention (Chaouali et al., 2016), trust of government significantly predict intention to adopt a new electronic system (Carter et al., 2011), trust of system and government significantly predict intention to adopt electronic system (Balmi, 2016). These findings suggest that besides having confidence in the electronic system to transact business, users should also have confidence in government providing the enabling environment for the transactions to take place. To this end, since trust of system influence intention to adopt a new electronic system, it can be argued logically that trust could also moderate interactions of the determinants of intention to adopt electronic filing system.

3. RESEARCH METHODOLOGY

This paper relied on secondary data and obtained statistics from the tax authority in Nigeria, the Federal Inland Revenue Service (FIRS) for the period of 5 years (2014-2018), which was used to determine the rate of electronic tax filing adoption in Nigeria and the practical research gap of this study. The paper also relied on the review of related literature concerning this research's underpinning theory and construct in developing the proposed research model and hypotheses of the study.

4. RESULT AND DISCUSSION

The proposed research model of this study as displayed in the diagram below, is founded on UTAUT. The choice was based on the fact that the theory is widely acknowledged in the literature by IS research scholars as the most comprehensive IS theory and its capacity to explain variance in intention by virtually 70% (Abdul-Aziz & Idris, 2014; Al-Shafi & Weerakkody, 2010; Venkatesh et al., 2003). Furthermore, UTAUT has not been examined on Nigeria's electronic tax filing setting, thus another reason for the choice. UTAUT factors are: (1) Performance expectancy – is a believe by IS user that using an electronic system will enhance work performance. (2) Effort expectancy - is a believe by IS user that using an electronic system will require less or no effort in performing work. (3) Social influence - is a believe by IS user that people he or she has respect for could influence the use an electronic system to perform work. (4) Facilitating condition - is a believe by IS user that organizational and technical infrastructure will facilitate the use of electronic system. (5) Behavioural intention – is a subjective probability that IS user will perform the behaviour in question. UTAUT factors were moderated by gender, age, experience, and voluntariness to use, and result revealed that the relationships are strengthened. This study ignored UTAUT moderators, which are virtually demographic factors, and were principally suggested to address organizational setting among workforce (Venkatesh et al., 2003). It would have been relevant if the target taxpayers are individuals but the electronic tax filing introduced by FIRS was for corporate taxpayers thus, the moderators would have no influence. Furthermore, the fourth moderator is voluntariness to use, which is significant only where the electronic tax filing environment is compulsory (Abdul-Aziz & Idris,

2014; Venkatesh et al., 2003) but in Nigeria it is voluntary thus, it would be irrelevant. Likewise, it has been argued in the literature that findings revealed that the impact of the moderators are inconsequential and inconsistent (Bhuasiri et al., 2016). Again, this study ignored use behaviour from UTAUT model because intention is more appropriate to usage in examining target behaviour (Chau & Hu, 2001) and in a cross-sectional study intention and usage are viewed as the same and have no significant difference (Bhuasiri et al., 2016) thus, the choice for intention and ignoring usage in the proposed model. It is worthy of note that facilitating condition is a determinant of usage in UTAUT model with the interference of age and experience as moderating factors otherwise the relationship is insignificant, but since this study is ignoring usage and the original moderators, the proposed research model would link facilitating condition with intention because IS researchers have found strong positive relationships between them (Bhuasiri et al., 2016; Schaupp, Carter, & McBride, 2010; Nunung et al., 2019).

UTAUT factors are not adequate enough to explain Nigeria's electronic filing context due to the peculiarity of systems being deployed by government and target users' perceptions about the government capacity to provide reliable and workable systems, to support this position, past studies in Nigeria have pointed out a quite number of reasons why users might not trust systems provided by government, for instance, poor ICT infrastructure (Apulu, Latham, & Moreton, 2011), corruption (Asogwa, 2013), elliptic power supply (Ani, O. E., Esin, J. E., Edem, 2005; Asogwa, 2013), poor services by government (Arikpo, Osofisan, & Usoro, 2009). Thus, this study would incorporate perceived trust of system

to moderate the relationships between independent and dependent variables of the proposed research model as shown in the diagram below.

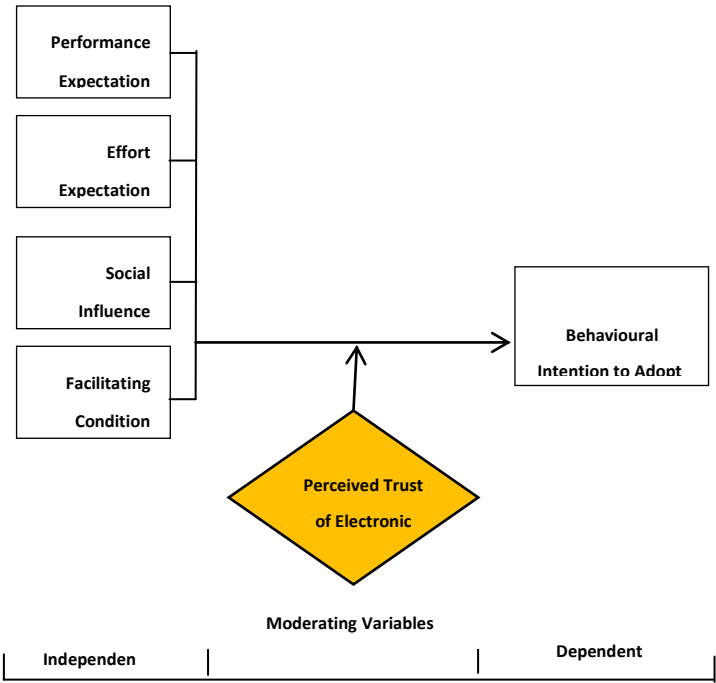


Figure 1 Research Model

4.1 Hypotheses Development

This section presents propositions or tentative assumptions as a basis for reasoning for further investigation.

4.2 Perceived Trust of System as Moderator

Trust refers to the expectation that a promise of one can be relied on by the other (Rotter, 1967). On this note, if IS users trust the system being deployed by government, they might trust the government providing the platform for their online transactions (Chen, Jubilado, Capistrano, & Yen, 2015). Trust of system was found to be a key predictor of intention (Chaouali et al., 2016), trust of government significantly predict intention to adopt a new electronic system (Carter et al., 2011), trust of system and government positively influence intention to adopt electronic system (Balmi, 2016). These findings suggest that besides having confidence in the electronic system to transact business, users are also expected to have confidence in government providing the enabling environment for the transactions to take place. Interestingly, since trust of system influence intention to adopt a new electronic system, it can be argued logically that trust could also moderate interactions of the determinants of intention to adopt electronic filing system. Accordingly, the hypotheses are stated as follows:

H1: Trust of system will moderate the relationship between performance expectancy and behavioural intention to adopt electronic tax filing system in Nigeria.

H2: Trust of system will moderate the relationship between effort expectancy and behavioural intention to adopt electronic tax filing system in Nigeria.

H3: Trust of system will moderate the relationship between social influence and behavioural intention to adopt electronic tax filing system in Nigeria

H4: Trust of system will moderate the relationship between facilitating condition and behavioural intention to adopt electronic tax filing system in Nigeria.

5. CONCLUSION

IS researchers have largely ignored Nigeria's electronic tax filing systems and amazingly literature on Nigeria's electronic tax filing system is scarce. UTAUT factors are not adequate enough to explain Nigeria's electronic tax filing environment due to the peculiarity of systems being deployed by government and target users' perceptions about the government capacity to provide reliable and workable systems thus, the need to incorporate perceived trust of system as a moderator, which is envisaged to strengthen, weaken, or alter the relationships among the determinants of intention to adopt electronic tax filing system as a proposed research model for future empirical testing or research. This is the first step towards understanding the moderating effect of perceived trust of system on intention to adopt electronic tax filing system.

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