

## Chapter 33

# Explaining and Predicting Users' Continuance Usage Intention Toward E-Filing Utilizing Technology Continuance Theory

**Santhanamery T.**

*Universiti Teknologi MARA, Malaysia*

**T. Ramayah**

*University Sains Malaysia, Malaysia*

### **ABSTRACT**

*Continuance usage intention is important for any business to accentuate the long-term growth of the organization. In the case of e-filing systems, the continuance usage intention is vital as it not only can reduce the operation and management cost, but it can also ensure that the heavy investments invested in developing the e-filing portals will be worthwhile. The focus in this study is to determine the effect of two main central constructs, satisfaction and attitude, on the continuance usage intention of e-filing systems among taxpayers. The result of the study reveals that perceived usefulness and attitude has a significant relationship towards continuance usage intention with attitude as the major predictor. However, satisfaction was found to be insignificantly related to continuance usage intention. Apart from that, confirmation was found to be the major predictor of satisfaction and perceived ease of use as the major predictor of perceived usefulness.*

### **INTRODUCTION**

Continuance usage intention is vital in today's environment because the longer a business firm can keep a customer; the greater the life-time revenue from that customer and at the same time the cost of serving the customer declines (Mittal & Lassar, 1998). Besides that the high level of user continuance usage intention is also a reflection that the program or the product is well designed and implemented (Lin, Chen &

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Fang, 2011) and it ensures the continued existence of many customer based electronic commerce firms (Bhattacharjee, 2001). Moreover, although initial acceptance is important in recognizing the success of an information system (Bhattacharjee, 2001) but continued usage is even more significant in ensuring the long-term viability of technology innovations (Premkumar & Bhattacharjee, 2008). Furthermore, Devaraj and Kohli (2003) argued that the long term usage of a technology will enhance the financial and quality performance of an organization. Thus, it is important for businesses to accentuate on continuance usage intention as the key for long term growth.

Guided by Vision 2020, Malaysia has embarked on an ambitious plan by launching the Multimedia Super Corridor (MSC) in August 1996. Seven specific flagship applications were identified as the pioneering MSC projects, which includes e-government as one of the flagships (Muhammad Rais & Nazariah, 2003). The Vision of e-government is to transform administrative process and service delivery through the use of ICT and multimedia (Lean, Zailani, Ramayah and Fernando, 2009). The projects under the e-Government flagship have been started since ten years ago aimed at building a more effective and efficient way to communicate and transact with the citizens and industries. One of the projects under e-government flagship is Online Tax System or e-Filing (Hussein, Mohamed, Ahlan, Mahmud & Aditiawarman (2010).

## **BACKGROUND**

The e-Filing system in Malaysia which was introduced in 2006 by IRBM is receiving much attention and there has been an upward trend in the adoption of the system among taxpayers with the latest income tax submission of 2,330,298 via e-filing in 2014 (Annual Report, 2014). Among the factors that could have contributed to this increase are convenience, faster refund and cheaper cost. However, according to Bhattacharjee (2001), while initial acceptance of information system (IS) is very important toward realizing IS success but its eventual success depend on its continued use rather than first-time use.

In this vein, investigating the continuance usage intention of e-filing system is deemed to be important because as more citizens use e-filing services, the more operation and management costs are reduced (Wangpipatwong, Chutimaskul & Papasratorn, 2008). In Malaysia, IRBM has saved millions of ringgit annually by reducing cost of printing, imaging, postal and storage through their e-filing system. In 2009, a total cost of RM9, 162,845.92 has been saved via the e-filing submission of tax (Hasmah, 2009). Apart from that, Bhatnagar (2009) reveals that governments are spending millions of dollars to build online service delivery portals in terms of hardware, software, training and maintenance and communication infrastructure. In developing the e-filing system in Malaysia, millions of ringgit has been invested (Aziz & Idris, 2012; Azmi & Kamarulzaman, 2010) especially to upgrade the agency's computer hardware and software (Bernama, 2005). Therefore, in ensuring that the heavy investments invested in developing the e-filing online portals will not be wasteful, identifying the factors that will motivate the continuance usage intention is crucial.

As such, this paper has focused in determining the effect of two main central construct in determining the individual adoption; satisfaction and attitude, towards continuance usage intention.

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