

Chapter 88

Exploring the Impact of Organizational Citizenship Behavior on Perceptions of E-Filing Success

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ABSTRACT

Organizational citizenship behavior (OCB) and perceived organizational support (POS) have been explored extensively in the literature. Davis (2013) highlights the need for more Information Systems (IS) research in this area. In this study the authors explore how technological advancements have improved the online tax filing process in the United States. In particular, we administered a survey to 102 Volunteer Income Tax Assistance program (VITA) Site Coordinators to explore the role of OCB and POS on user perceptions of e-filing system success. The results and implications for research and practice are discussed.

INTRODUCTION

According to a 2012 report by the American Psychological Association (APA), half of all employees who do not feel valued at work plan to look for a new job in the subsequent year. On the contrary, employees who feel valued report better physical and mental health and higher levels of engagement, satisfaction and motivation (Anonymous, 2012). A 2012 report by the Society for Human Resource Management (SHRM), indicates that 83% of employees agree that they are determined to accomplish their work goals. Seventy-one percent of employees frequently feel like they are putting all their effort into their work

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and are completely focused on their work projects (SHRM, 2012). Organizational citizenship behavior (OCB) is “individual behavior that is discretionary, not directly or explicitly recognized by the formal reward system, and that in the aggregate promotes the effective functioning of the organization (Organ 1988, p.4). OCB is frequently explored in conjunction with perceived organizational support. According to Allen et al. (2008) perceived organizational support (POS) “is the employees’ view of how much the organization values their contribution and cares about them. Employees see their employment as a reciprocal exchange relationship that reflects relative dependence and extends beyond a formal contract (p. 556).”

In this study, we explore how POS and OCB perceptions impact perceptions of e-services in the public sector by assessing an e-government initiative, electronic tax filing. In particular, we examine the perceived success of an information system used by income tax professionals to complete transactions with the Internal Revenue Service (IRS) in the United States (US). Davis (2013) highlights the need for more Information Systems (IS) research on Perceived Organizational Support (POS) and Organizational Citizenship Behavior (OCB). Yoon (2009) states “little is known about the OCBs in the information systems area.” Podsakoff et al. (2000) posit that more research is needed on the impact of OCB on organizational effectiveness and success. These concepts have been explored extensively in the management literature. However, few studies have integrated OCB and POS to investigate their impact on IS Success. Regarding e-services, several studies highlight the importance of technology in the public sector (Carter et al. 2011; Schaupp et al. 2010). Safford and Turan (2011) refer to online tax payment systems as an emergent aspect of governmental transformation. Nasri (2014) highlights the need for additional research on e-government services.

In light of the aforementioned calls for research, we propose the following research question: Regarding public sector services, what impact does perceived organizational support and organizational citizenship behavior have on information system success? In particular, we are interested in how agents of a public sector organization perceive electronic tax filing systems.

The remainder of this paper is organized as follows. The next section provides a discussion of the background literature. The literature review is followed by the research model and hypotheses. Next, we discuss the methodology and results of data analysis. We conclude by discussing the implications for research, implications for practice, limitations of the current study and recommendations for future research.

BACKGROUND LITERATURE

Organizational Citizenship Behavior

Organizational citizenship behavior is an “extra-role” behavior that has been described as civic organizational behavior (Graham, 1991), prosocial organizational behavior (Brief & Motowidlo, 1986), organizational spontaneity (George & Brief, 1992), and contextual performance (Borman & Motowidlo, 1997). The most widely used term, organizational citizenship behavior, was proposed by Smith et al. (1983). Recently, Organ updated his definition to describe OCB as “performance that supports the social and psychological environment in which task performance takes place (1997, p. 95).” OCB has been explored in several IS studies (Moore & Love, 2005; Yoon, 2008; Yu & Chu, 2007). Yoon (2008)

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