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Research Article

PRESENTING AN APPLIED MODEL TO ADOPT E-TAX STATEMENT (A CASE STUDY OF THE TAXPAYERS OF KERMANSHAH-BASED GENERAL DEPARTMENT OF TAX AFFAIRS, IRAN)

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ABSTRACT

One of the basic challenges of every country's tax system, is to simplify tax in its general meaning and to simplify rules and regulations in its limited concept, in which requires tax ministry and legislating bodies in order to improve tax system. Modifying the tax system through setting up e-taxation system not only is effective to stop tax evasion but also is considered as a big barrier against t injustice about income tax. Since one of the complexities of traditional tax system, is to increase the public's perception of unfair taxation and tax discrimination. One of the all-important imperatives of adjustments to tax paying system is to utilize information technology (IT) and the concept of electronic government, being the center of attention in the shape of electronic tax paying model within the past few years and more to the point, some actions have been taken and codified in order to apply and organize the electronic tax paying system. In the present study, presenting an applied model to adopt e-tax statement, analysis of gathered data from under study group, has been done in the format of analytic statistics and ways of inferential and descriptive one. Thereafter, an examination of the relations existing among the variables of the conceptual model of the study in hand will be undertaken and the research hypotheses will be tested through the agency of adequate statistical patterns. The results demonstrate that the technical-infrastructural variables, social implications, expected efforts, regulatory issues, expected efficiency, access to information and perceived risk hold the highest significance coefficients and the most impact on the effective factors of adopting the electronic tax returns respectively in taxpayers' eyes.

***Keywords**: Electronic Tax Returns, Adoption, Tax Authorities, Taxpayers' Attitudes, Perceived Risk, Technical and Infrastructural Topics*

INTRODUCTION

Given the rapid growth of utilization of information technology (IT) and web sites, governments are increasingly using this technology in the whole levels of their services in that they will boost the quality of services and make their operations more productive. The electronic government embraces a process in which information and services are electronically offered to customers including citizens, businesses and governmental agencies a like(Irani et al, 2008). The Net revolution has resulted in significant evolutions in terms of manners of providing services not only for customers, but also for citizens and businesses. Governments around the world have launched a simple project with the aim of providing services through electronic means since 1990 (Torres et al, 2005). Information technology has failed to achieve its proper place in terms of functioning effectively in organizations and governmental agencies. Therefore, it has not attained its strategic upsides, i.e., cost leadership and distinction and on the other hand, performing the affairs traditionally has resulted in significant consequences including long and time-consuming procedure of dealing with affairs, employees' mistakes, sky-high costs of recording documents and dissatisfaction of clients (Shoji Shiba, 2008).

The implementation of electronic taxation, the adoption of information technology and automation of the taxation system of the country can satisfy the taxpayers and facilitate the process of receiving taxes. Identifying the tax potentials, establishing information networks within and outside organizations as well

as boosting the efficiency of tax collection of the country require the adoption of brand new technologies in the field of implementation of electronic taxation and bureaucratic mechanization(Maleki Najafdar, 2011). Economic growth, balanced development, financing social and public expenditures and growth and realization of social justice are only a particle of the goals of electronic taxation plan. Therefore, developing and implementing the electronic taxation system in any society as an immense guideline in the economic system of a country demands prerequisites and sufficient recognition of obstacles and difficulties ahead and additionally, requires observing the complicated and sensitive considerations. So, in line with such important issues, the present study aims to examine and explore the models for adoption of electronic tax returns.

STATEMENT OF THE PROBLEM

Compared to other online services provided by the government, filling out the tax returns electronically is one of the most advanced and widespread services being used. Given the tendency to online services in the public sector, tax authorities tend to be a leading progenitor using information technology (Connolly and Bannister, 2008). The electronic tax return system is a subdivision of electronic taxation which refers to collection of taxes electronically resulting in a good deal of time-savings and cost-savings of the public and the government, provided that it is used in the right manner. These cost-savings in countries like Italy, Sweden, the United States of America and Canada are 90 million euros, 2.7 million euros, 110 million euros and 8.5 million euros respectively (Bvrglmn et al, 2005).

Ideally, taxpayers can put the information about their income and possessions into the taxation website electronically without any need to their presence in taxation units / banks and pay off their taxes (Denise & Edwards, 2008). The adoption of information technology (IT) in developed countries encounters such obstacles as a lack of support from value management, the low quality of designed information systems and insufficient motivation of its users (Kwon & Zmud, 1987).

In developing countries, in addition to the aforementioned obstacles, there exists other problems such as lack of national infrastructures (Avddra et al, 1993), lack of capital and human resource (Goodman et al, 1995) and inappropriate government policies which prevent the transfer of technology to these countries (Goodman & Green , 1992). While using information technology in a variety of manners, the level of making use of computers in developing countries is one of the limiting factors of innovation diffusion (including electronic tax returns) in such countries (Goodman and Green, 1992).

Electronic taxation, like other fields which are spoken of in an electronic perspective, is based on the rate of adoption of information technology (IT) in that field. So, electronic taxation refers to complete and desirable usage of information technology (IT) in the field of taxation.

One of the objectives of the electronic taxation is to promote tax fairness. Also, governments attach a great deal of significance to the cost of collecting taxes and minimizing such costs is another objective of the electronic taxation. Therefore, two important objectives, i.e., tax fairness and minimizing costs resulting from tax collection, are followed by most countries using electronic media.

Because they do not want to pay rather high fees or don't want to surpass. Along with justice, taxpayers' trust is gained and trust means institutionalizing the culture. . These are two very key issues in e-tax.

LITERATURE REVIEW

A variety of studies have been performed in the field of electronic government and its subsets, i.e., electronic taxation system and electronic tax returns. A short summary of the studies undertaken regarding the subject of the research overseas in the past and reviewing their results can help us with the objectives of the research in hand. variant theories and models, being kind of similar in some aspects, have been presented and explored In the papers in which the results demonstrate nearly the same things despite many differences among them with regard to spatial, cultural, social, economic and infrastructural positions; indicating the popularity of electronic taxation system in the public's eyes being shared by government and taxation authorities. Table 1 presented there viewed articles in countries such as America, England, Sweden, Malaysia and Taiwan that each address is stated in the reference.

Table 1: A literature review of the articles performed in the field of electronic taxation system

Row	Title	Year / Authors
1	Evaluation of government e-tax websites: an information quality and system quality approach	Parmita Saha, Atanu K. Nath, Esmail Salehi-Sangari/2012
2	E-government application: an integrated model on G2C adoption of online tax	Ramlah Hussein, Norshidah Mohamed,
3	Developments in tax e-filing: practical views from the coalface	Abd Rahman Ahlan and Murni Mahmud/2010
4	Adoption of e-government services: an empirical study of the online tax filing system in Taiwan	Andy Lymer, Ann Hansford, Katy Pilkington/ 2012
5	Electronic Tax Filing: The Impact of Reputation and Security on Adoption	Shih-wu Liang, Hsi-peng Lu/2012
6	The Acceptance of the e-Filing System by Malaysian Taxpayers: A Simplified Model	Ludwig Christian Schaupp, Lemuria Carter, Jeff Hobbs/2010
7	Trust Challenges and Issues of E-Government: E-Tax Prospective	Anna Che Azmi,
8	Impact of quality antecedents on taxpayer satisfaction with online tax-filing systems—An empirical study	Ng Lee Bee/ 2010
9	Continued Usage Intention of E-Filing System in Malaysia: The Role of Optimism Bias	Dinara Berdykhanova, Ali Dehghantanha, Kumaresh Hariraj/ 2010

RESEARCH OBJECTIVES

The main objectives of this research are:

- ✓ Studying the models of adoption of electronic tax returns,
- ✓ Identifying the structures affecting the adoption of electronic tax returns,
- ✓ Measuring the structures affecting the adoption of electronic tax returns,
- ✓ Ranking the structures affecting the adoption of electronic tax returns, and
- ✓ Designing an optimized model for adoption of electronic tax return.

RESEARCH METHODOLOGY

The Conceptuel Framework

The taxation system is resembled to an endless oil well since it comes out of the society itself and will be spent there. Welfare, development and prosperity can't be found in a country where there doesn't exist a right taxation system in place. On the other hand, a poor country can't be found with a good taxation system. This indicates that a mechanized and integrated taxation system will contribute to the richness and prosperity of countries.

Offering an optimized model for adopting the electronic tax returns

In this study which is an exploratory and practical one; to offer a model for adopting the electronic tax returns, past researches and theories such as the integrated theory of adoption and technology acceptance model (TAM), Theory of Planned Behavior (TPB), Theory of Rational Actions (TRA), Motivational Model (MM), Combined TAM and TPB(C-TAM-TPB) and also interchange and in-depth interviews with IT experts and tax experts of Kermanshah's tax state administration have been used.

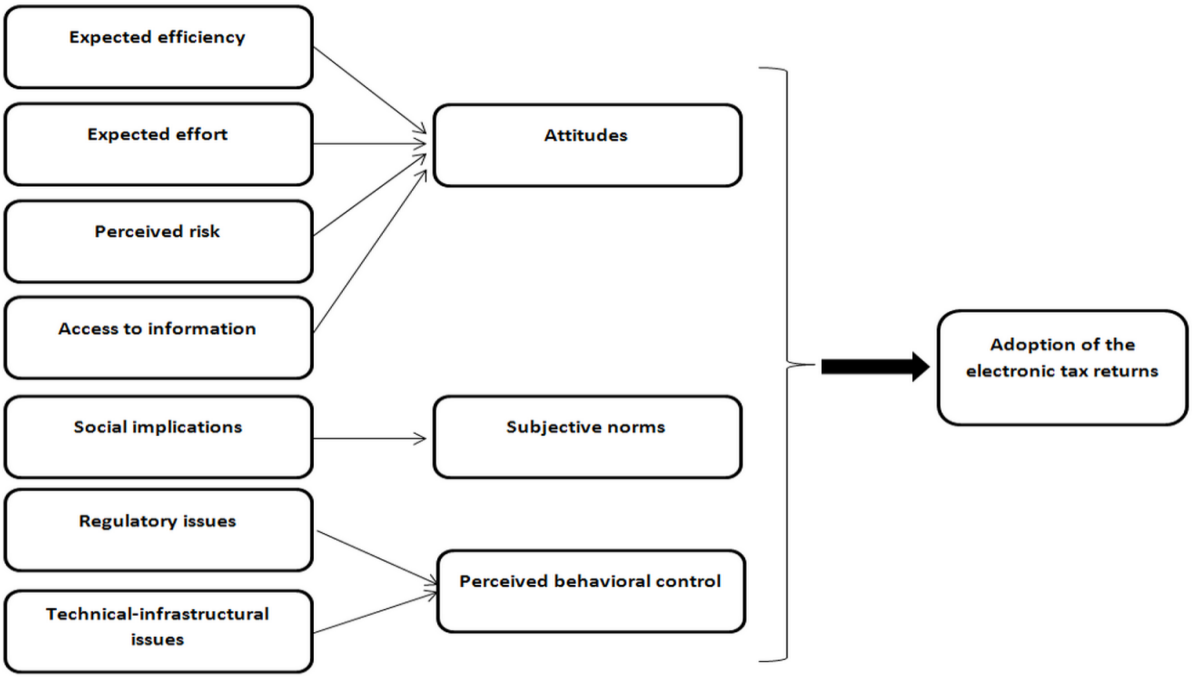

Figure 1: The conceptual model of research

DATA COLLECTION

1 - Data collection method:

A - Library Research: To develop a literature review especially of the sections related to the theoretical background and frameworks.

B – Field Research: To collect the required data related to the universe of the research.

2 - Data collection tool: Questionnaire

THE UNIVERSE OF THE RESEARCH, SAMPLING

The universe of the research consists of the whole taxpayers of the general department of tax affairs of Kermanshah which according to the enquiries made into its pitch from the Office of information Technology; the number is approximately 49.881 taxpayers. Table 2 represents the number and percentage of received e-tax statements in Kermanshah Province.

Table 2: Number and percentage of tax returns received electronically in Kermanshah Province in 2013 (efficiency in 2012)

Type of taxpayers	the number of collected electronic tax returns	the number of collected non-electronic tax returns (manually)	Total	The percentage of electronic tax returns
Legal entities	3.021	55	3.076	**98.30**
Individuals (jobs)	46.693	115	46.808	**99.80**
Total	49.714	170	49.881	**99.70**

Source: The General Department of Tax Affairs of Kermanshah

SAMPLE SIZE AND THE METHOD USED FOR ITS ESTIMATION

A sample population of 382 individuals was selected from the universe of the study through Cochran's sampling formula and simple random sampling.

$$n = \frac{\left(N.p.q.S^2\right)}{\left(N.d^2 + p.q.S^2\right)} \qquad (1)$$

N = The sample size=49.881

S ^ 2 = The error coefficient =(1/96) ^2

d = The potential desirable accuracy = 5 %

n = The Sample size

P = The estimated proportion of the existence of a trait or characteristic of the community (the possibility to confirm or reject the hypothesis= 0/5

q = The absence of a trait or characteristic= 0/5

Therefore:

n = (49.881.0/5.0/5. (1/96) ^ 2) / (49.881. (% 5) ^ 2 +0 / 5.0 / 5. (1/96) ^ 2) = 382

DATA ANALYSIS METHODS AND TOOLS

According to the model and the research questions, the best option is to use Semi metric spectraor 0 to100, in which we use AMOS software to analyse and express the survey.

THE RESEARCH HYPOTHESES

According to the presented model, the following hypotheses can be proposed:

The main hypotheses

The taxpayers' Attitudes have a direct and significant impact on using the electronic tax return systems,

The mental norms have a direct and significant impact on using the electronic tax return systems,

The perceived behavioral control has a direct and significant impact on using the electronic tax return system.

The subsidiary hypotheses

The expected efficiency has a direct and significant impact on the taxpayers' Attitudes,

The expected effort has a direct and significant impact on the taxpayers' Attitudes,

The perceived risk has a direct and significant impact on the taxpayers' Attitudes,

The social implications have a direct and significant impact on the subjective norms of the taxpayers,

The Perceived behavioral control has a direct and significant impact on using the electronic tax return system,

The regulatory issues have a direct and significant impact on the perceived behavioral control of taxpayers,

The technical-infrastructural issues have a direct and significant impact on the perceived behavioral control of taxpayers.

HYPOTHESES ANALYSIS

Descriptive statistics:

The demographic characteristics of the respondents:

The descriptive information of the respondents is presented in Table 3.

Table 3: The descriptive statistics on the demographic characteristics of respondents

Demographic Characteristics		Frequency	Percentage
Age	Less than 25	13	3.4
	25 - 35	129	33.8
	35 - 45	159	41.6
	45 - 55	59	15.4
	More than 55	22	5.8
Gender	Male	286	74.9
	Female	96	25.1
Education Level	Under Diploma	38	9.9
	Diploma	27	7.1
	A.A.	56	14.7
	B.A. / B.S.	183	47.9
	M.A. / M.S. or higher	78	20.4
experience of working with computers	No experience	60	15.7
	Less than one year	20	5.2
	1 - 3	78	20.4
	3 - 7	109	28.5
	More than 7	115	30.1
experience of working with Internet	No experience	67	17.5
	Less than one year	29	7.6
	1 - 3	88	23
	3 - 7	116	30.4
	More than 7	82	21.5
Internet usage pitch	Every day	67	17.5
	Once a week	215	56.3
	Once a month	85	22.3
	Every few months	15	3.9
Access to computers at work	Yes	275	72
	No	107	28
Access to Internet connection at work	Yes	234	85.1
	No	41	14.9
Experience of using electronic tax returns	Yes	380	99.5
	No	2	0.5
The Place where the electronic tax returns are completed	At home	47	12.4
	At work	100	26.3
	At Internet cafes	206	54.2
	Tax affairs departments	12	3.2
	Post offices	15	3.9
The reason for using the electronic tax returns	Comfort	8	2.1
	Saving time and money	9	2.4
	orders ofthe Tax affairs departments	159	41.8
	All the items	204	53.7
The time spent to complete a tax return	less than 15 minutes	10	2.6
	15 - 30 minutes	188	49.5
	30 - 60 minutes	157	41.1
	More than 60 minutes	25	6.5

The exploratory factor analysis:

According to Table 4 KMO-Bartlett test's results indicate that performing a factor analysis on this structure's data is acceptable. KMO statistics with a value more than 0.5 indicates that the sampling process is adequate and a significance level of zero for Bartlett's test indicates that the factor model being used is suitable.

Table 4: The exploratory factor analysis, reliability and validity of the questionnaire

Cronbach's alpha	factor loadings	Number of questions	factors
0.81	77.0	Q13	Social implications
	90.0	Q22	
	89.0	Q23	
0.95	93.0	Q14	Expected efforts
	93.0	Q15	
	90.0	Q16	
	93.0	Q17	
	88.0	Q18	
0.82	79.0	Q19	Expected Efficiency
	89.0	Q20	
	92.0	Q21	
0.73	89.0	Q24	Access to information
	0.89	Q25	
0.82	90.0	Q26	Perceived risk
	87.0	Q27	
0.72	80.0	Q28	regulatory issues
	80.0	Q29	
0.70	92.0	Q30	Technical-infrastructural issues
	91.0	Q31	
	51.0	Q32	
0.898		Kaiser-Meyer-Olkin Measure of Sampling Adequacy	
6359.544		chi-square test	Bartlett's test
210		degrees of freedom	
0.000		Sig.	

The structural model of the research (examining the original model of the research)

Table 5: Studying the research hypotheses using structural equation modeling

The main and sub- hypotheses of the research	Impact level	Sig.	result
There is a significant relationship between the expected efficiency and attitudes	0.32	0.000	verified
There is a significant relationship between the expected efforts and attitudes	0.51	0.000	verified
There is a significant relationship between the perceived risks and attitudes	0.11	0.000	verified
There is a significant relationship between access to information and attitudes	0.18	0.000	verified
There is a significant relationship between the social implications and subjective norms	0.90	0.000	verified
There is a significant relationship between the regulatory issues and perceived behavioral control	0.40	0.000	verified
There is a significant relationship between the technical-infrastructural issues and the perceived behavioral control	0.95	0.000	verified
There is a significant relationship between attitudes and the adoption of electronic tax returns	0.80	0.000	verified
There is a significant relationship between the subjective norms and the adoption of electronic tax returns	0.10	0.014	verified
There is a significant relationship between the perceived behavioral control and adoption of electronic tax returns	0.21	0.000	verified

Since the multivariate normality assumption is not established in this study, Self-regulation can be used to compare different models with the same data and to select the most appropriate one. Self-regulation is a

method which is based on resampling with replacement of a sample under study where multivariate normality assumption is not established and as a result can help the researcher with estimation of parameters and their associated standard errors more precisely. The results of confirming or rejecting the hypotheses can be seen in Table 5.

Table 6 shows the indices of fitting the model.
Given the attained results and comparing them with the desirable range presented in the table, it can be accredited that all of the fitting indices of the model above are in this range and therefore the collected data are well fit with the model. As a result, the fitting of the structural equation model is verified

Table 6: The indices of fitting the structural equation model

	result	The desirable range	value	index
Chi-square	Verifying the model	$0 < \frac{x^2}{df} < 5$	1.644	$\frac{x^2}{df}$
Root Mean Square Error of Approximation	acceptable	RMSEA < 0.05	0.041	RMSEA
Root mean Squared Residuals	Verifying the model	RMR ≥ 0	15.526	RMR
Goodness of Fit Index	Verifying the model	GFI > 0. 9	0.980	GFI
Adjusted Goodness of Fit Index	Verifying the model	AGFI > 0.85	0.949	AGFI
Normalized fitness index	Verifying the model	NFI > 0.90	0.988	NFI
comparative fitness index	Verifying the model	CFI > 0. 90	0.995	CFI
Increasing fitness index	Verifying the model	IFI > 0. 90	0.995	IFI

Figure (2) shows the level of the implications which independent variables (expected efficiency , expected effort, perceived risk, access to information, social implications, regulatory issues and technical-infrastructural issues) have on confounding / intervening variables (attitudes , subjective norms and perceived behavioral control) and the dependent variable of adopting the electronic tax returns

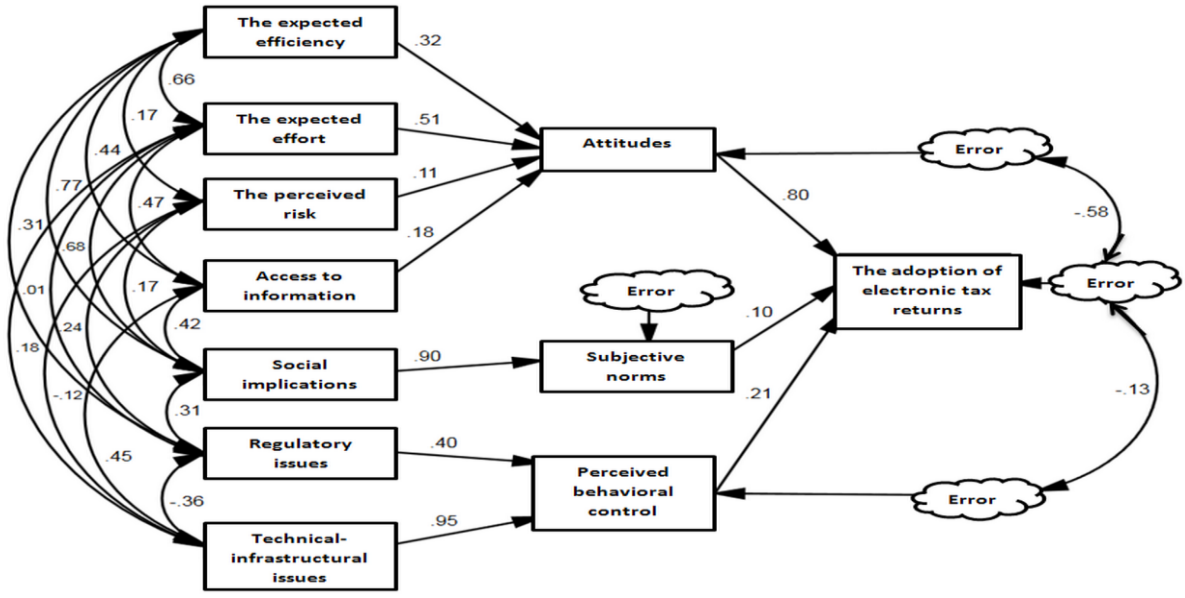

Figure 2: the structural equation model in the standard estimation mode

CONCLUSIONS AND SUGGESTIONS

The main objective of this study was to provide a practical model accepting electronic tax returns. That is why the statement of the research problem was made and an optimized model was designed and presented through analyzing the past researches conducted in other countries and also using theories like the unified theory of adoption, planned behavior theory and theory of reasoned action, exchanging points of view and in-depth interviews with information technology and taxation experts. Results attained from the path analysis demonstrate that the level of adopting the electronic tax returns is dependent upon the effective factors of attitudes, perceived behavioral control and subjective norms respectively. Based on the results of the performed statistical analysis, the sig. of the effective factors affecting the attitude are : the expected effort (0.51), the expected efficiency (0.32), access to information (0.18) and perceived risk (0.11); the sig. of the effective factors affecting subjective norms are: the social implications (0.90) and the sig. of the effective factors affecting the perceived behavioral control are: regulatory issues (0.40) and technical-infrastructural issues (0.95). The reasons why such issues happen are as follows:

In general, the more people feel comfort to do something, the more likely that piece of job is performed. This result was confirmed by Davis in 1989, i.e. the ease of use (the expected effort) could be a prelude to the usefulness (expected efficiency). Also, the level of education and familiarity with the Internet has a direct relationship with the ease of use of technology. This means that users with lower education and their unfamiliarity with the Internet is the main priority for the expected effort. This finding was confirmed by the studies performed by Wang and Ali R. Maleki Najafdar in 2011.It seems like that the expected efficiency and usefulness of using the electronic tax returns have not been understood well by the taxpayers as a result of a lack of proper planning by the tax authorities, quality of services, poor infrastructure and low Internet speed and lack of proper accountability.

Access to information, the pitch of the transparency of providing taxpayers with services, guiding and their familiarity with the electronic tax returns system are of great significance for increasing a positive attitude towards the adoption of the electronic tax returns. Given the achieved sig. for access to information factor, it seems like a good deal of actions can be performed and organized so as to reach the desirable conditions.

As we know in developed countries, the risk coming from breaking privacy and disclosure of information is the most significant factor in adopting the electronic tax returns due to the favorable settlement of facilities and technical and technological infrastructures. But in the present study, the sig. of the perceived risk is less than the sig. of other factors resulting primarily from the ownership and direct supervision of the government (the nation's taxation organization) of the provided website to perform the related affairs and as a result attracting the trust of tax payers to believe it is a governmental process and not a private one. On the other hand, a poor infrastructure and low quality of other factors can also be effective in assigning a higher sig. to other factors.

The high sig. of social implications is a sign of the importance of the opinions of the users of the system, their families and friends and it is obvious that their positive ideas of the system and advertising such a system is subject to the satisfaction of users of the system resulting from their previous experiences. So paying attention to these priorities and movement in the direction of satisfying taxpayers on the part of the tax authorities is very important. It should also be noted that the findings of the research is consistent with the results obtained by Taylor and Todd (1995).According to the results of the statistical analysis of data on the regulatory issues, the taxpayers desire updating and legal protection of the electronic tax returns by establishing laws related to electronic documents and using electronic signatures which lead to a lack of need to visit the tax affairs department and result considerably in the taxpayers' satisfaction and their trust in the system.

Since taxpayers have dedicated the most weight to the technical–infrastructural issues, this indicates that there are good deals of tangible problems in the technical and infrastructural sections. There are numerous reasons for the taxpayers' dissatisfaction such as: Low-speed Internet, Constant network connection failure, slow loading of web pages, slow transmission, low flexibility of the offered system, the lack of full implementation of electronic signatures which leads to taxpayers' need to attend the tax affairs

departments, time consuming completion and submission of electronic tax returns. Not to mention, because of the orders of the general department of the taxation affairs of the country, the electronic tax returns system has been widely welcomed by taxpayers as it has been proved by analyzing the data collected in questionnaires and also taxpayers are grumbling about time consuming completion and submission of tax returns and their further attendance at the tax affairs departments. Now, the question which arises here is that in case of making completion of the electronic tax returns a voluntary process, considering the existing problems and shortages, taxpayers still have enough incentives for using the electronic tax returns system and deem it as a more useful device than completing and submitting the tax returns manually.

Therefore, it may be undoubtedly stated that a dominant portion of the actions performed by the executive and taxation officials should be directed towards dealing with and addressing the current state of infrastructures and facilities of technology, because the provision of high level scientific infrastructures and developing technical and technological facilities will lead not only to dealing with the problems of the sector, but also to promoting service quality of expected efficiency (Usefulness) ,the expected effort (ease of use) and other above-mentioned sections which eventually result in the satisfaction of taxpayers and continuation of implementing of the electronic tax returns systems. Based on the results of this study, it is recommended to the tax authorities, officials, designers and implementer of the electronic tax returns systems to consider the following guidelines:

Since a lot of diverse and often similar studies, theories and models have been discussed and explored worldwide which their results bear similarities in spite of many differences in terms of location, cultural and social, economic and infrastructural factors, it is a sign of the accuracy and popularity of electronic taxation systems in the eyes of the general public as well as the government and tax officials. To improve the current situation and upgrade the quality of services, it is all-important to consider the priorities set forth by the taxpayers according to the significance ratio of their expression. To Speed up the deployment of electronic signature systems so as to eliminate the need for taxpayers to attend the tax affairs departments personally which results in depleting the costs of gaining access and reducing the time needed to perform the work process and as a result leading to taxpayers' satisfaction.

In order to accelerate a positive attitude towards electronic tax returns systems and to make them prevailing everywhere, it is highly recommended to the organization to boost the information quality, information systems quality and the quality of services and not to mention, make them more trustable through depleting costs of gaining access to computers and internet, reducing the time which takes to have access to such resources, diversity and speed in providing services, increasing the speed of responsiveness, increasing the speed of loading web pages, increasing the speed of transmission, development and improvement of hardware, software and infrastructural equipment and so forth. Since this research was undertaken in Kermanshah, a province west of Iran, and considering the current conditions there, this research can also be conducted in other provinces nationwide and the implications of the effective factors influencing the adoption of electronic tax returns can be examined. It is recommended to conduct a research in the years to come so as to identify the effective factors influencing the continuous adoption of the electronic tax returns, to study the effective factors influencing the trust and security of electronic tax returns systems and also to pay considerable attention to technical-infrastructural issues for future studies.

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