The Nexus of Quality of The E-Tax System, Taxpayers' Attitude, Multiple Mediators, and Tax Compliance Behaviour: A Theoretical Paper

Faustine Juma Masunga[*]

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Abstract

Several works of the extant literature have explored tax compliance behaviour. Some studies explored that there are factors that have a positive effect on tax compliance behaviour. While some studies use individual theories and other empirical studies focus on institutional theories to explain tax compliance behaviour. Moreover, some works of literature have opined tax compliance behaviour based on economic factors while other studies expounded on social factors. Yet there is a tiny debate regarding the probability of amalgamating both the quality of the e-tax system and attitude towards the e-tax system using multiple mediators to explicate tax compliance behaviour. This paper advances the model suggesting that Tax Compliance Behaviour is the result of the interplay of the quality of the e-Tax System (employing the IS Success Model) and the attitude towards the e-Tax System (arraying the Technology Acceptance Model and the Theory of Planned Behaviour). We suggest that both the quality of the e-tax System and the attitude towards the e-tax system are considerable constructs in expounding tax compliance behaviour through multiple mediators (user satisfaction and behavioural intention).

Keywords: System quality, Information System Success Model, Theory of Planned Behaviour, Technological Acceptance Model and Tax Compliance Behaviour

JEL Classification: H20, H21, H26

[*] *National Institute of Transport, P.O.BOX 705, Dar es Salaam, Tanzania. Email: faustine.masunga@nit.ac.tz, masungaf@gmail.com*

1. Introduction

Tax compliance behaviour is a body of knowledge contended in terms of social, psychological, economic, theoretical, and practical analysis of public finance (Ekpulu *et al.,* 2018). Torgler (2003) argues that the behaviour of taxpayers is simply predictable as it is influenced by several aspects. Largely, obedient taxpayers are expected to obey the tax rules and regulations administering tax issues. That means some taxpayers are honest, intrinsic and social who are motivated by internal factors and those who voluntarily comply with all aspects of the tax laws. However, some taxpayers fail to comply with the tax laws and have low tax morale. The low tax compliance behaviour may result from non-keeping tax receipts, failure to file the declaration or revenue returns, minimising assessed tax outstanding by instalment, irresponsible paying tax, creating deceitful or distorted declarations and helping and backing not to comply (URT., 2015).

Theoretically and empirically, the factors devoted to explaining the reasons for low tax compliance behaviour are inadequate and are based on basic models (Abrie & Doussy, 2006). A basic model of taxpayer compliance behaviour relies on the expected utility theory which expounds on regulating tax laws, tax rates, penalties and interests (Alm, 2014; Dušek, 1972; Marandu, Mbekomize, & Ifezue, 2015). The expected utility theories have been criticised by extant hodgepodge studies because they presume taxpayers are rational utility maximisers who calculate the risk of being caught and the benefits of tax evasion. Therefore, the basic models' behaviour is construed into assumptions that many taxpayers are tax evaders while the fact is that many taxpayers are compliant (Batrancea *et al.,* 2012).

Empirical studies on studying tax compliance behaviour also used different factors to examine the e-tax system and tax compliance (Kiguro-Kamu, 2014; Mandari *et al.,* 2017; Mongwaketse, 2015). These studies used factors like the sustainability of the system, awareness, cost, trust in the system, effort expectancy, performance expectancy, and facilitating condition (Chen & Zhou,2016; Venkatesh *et al.,* 2003) and those ranging from psychological factors to sociological factors (Ajzen & Fishbein, 2004; DeLone & McLean, 2003). While it is agreed that psychological factors and sociological factors have a direct influence on Tax Compliance Behaviour, there is a gap in the empirical studies about how the quality of the e-tax System (QUAETS) (information quality,

system quality and service quality) and Attitude towards the e-tax System (ATTETS) (perceived ease of use of the e-tax system and perceived usefulness of the e-tax system) interplay to expound tax compliance behaviour (Batrancea *et al.*, 2012). Drawing from the IS Success Model, TAM and TPB (Ajzen, 2012; Davis & Venkatesh, 1996; DeLone & McLean, 2003) this paper advances a model proposing that tax compliance behaviour is the result of the quality of the e-tax system (that is the information quality, system quality and service quality received by taxpayers from the use of the system) and attitude towards the e-tax system (perceived ease of use of the system and perceived usefulness of the system).

Our contribution of this conceptual paper is laid on the QUAETS and ATTETS literature by suggesting that the link between the quality of the e-tax system (using the IS Success Model) and the attitude towards the e-tax system (using TAM and TPB) are important constructs in understanding taxpayers' tax compliance behaviour. The paper ensues as follows: The first discussion is on the quality of the e-tax system constructs followed by the attitude towards the e-tax system on tax compliance behaviour, the theoretical model (Figure 1) with the discussion and their associated propositions regarding information quality, system quality, service quality, and user satisfaction, perceived ease of use, perceived usefulness and behavioural intention. The implication of the model for future studies and practice is also revealed.

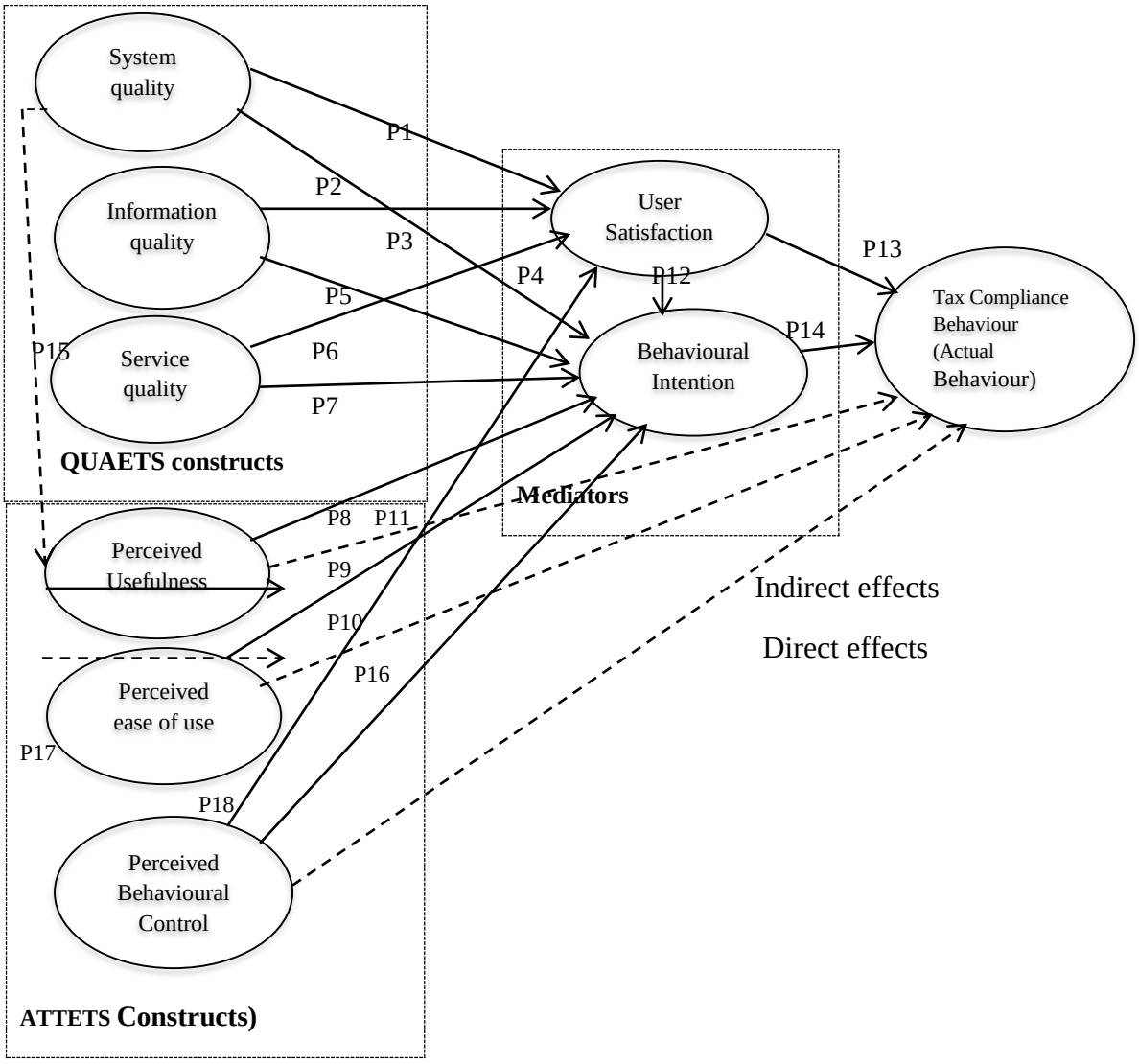

Figure 1: Quality of the e-tax system, Attitude towards the e-tax system, user satisfaction, behavioural intention and tax compliance behaviour

Source: Suggested from TPB, IS Success Model and TAM

2. Quality Of The E-Tax System

Although there is much work done to explain tax compliance behaviour, some literature on tax compliance behaviour was based on economic and social factors (Allingham and Sandmo, 1972; Macdonald & Pyle, 2018). The inception of electronic taxes has made researchers change their discussions of tax compliance behaviour (Odd-Helge, 2019; Ofurum *et al.*, 2018). But what remains here is the extension of models to expound tax compliance behaviour based on the quality of the e-tax System and the attitude towards the e-tax system. This article tries to suggest integrated models for studying tax compliance behaviour. The integrated models are believed to provide

adequate explanations of the phenomenon of interest based on the adequate set of constructs and multiple relationships from the consolidated models (Bhattacherjee, 2012). Besides, the integrated models provide a wide range of vision to researchers causing them to have the important concepts to expound the phenomenon (Whetten, 1989). The quality of the e-tax system is made up of the service quality of the system, information quality, and system quality.

3. The Dimensions Of The Quality Of The E-Tax System

While different scholars have used the IS Success Model to explicate the quality of the system ending on the behavioural intention, increasingly, researchers suggest the use of the IS Success Model to explain the actual behaviour (tax compliance behaviour for this study) (Guimaraes *et al*., 2017; Halawi *et al*., 2016).

3.1 System Quality

System quality is the individual's awareness of the use of the system. This embraces the accessibility of the system, the usability of the system, the easiness of the system, the opportune response of the system, and user expectations of the system (Guimaraes *et al*., 2017; Halawi *et al*., 2016). System quality to user satisfaction is considerable if users have the required awareness of the use of the system and feel that the system is effortless in fulfilling their expectations (Rana *et al.*, 2012). Therefore, system quality is influenced by flexibility, and the speed of processing work which reflects its efficiency and effectiveness (Rahman *et al.*,2017). Chen *et al*.(2015) assert that satisfaction of taxpayers on the use of the system depends on the reliability of the system, taxpayers see the system as available whenever is required, and as efficient and effective if the system has the required security. The quality of the system is defined in terms of the ability of the system to meet the requirements of the users (DeLone & McLean, 2003). The higher the system quality the more desirability of the information received from the system (Petter *et al.,* 2008). Schupp *et al.* (2010) assert that a rigorous electronic system should provide easy and swift feedback. The combined system quality characteristics (stability, simplicity of use, and ability to interact) affect user satisfaction (Chang *et al.,* 2005; DeLone & McLean, 2003; Wang, 2008; Wang & Liao, 2008).

Therefore, we more correctly propose:

Proposition P1: The system quality will be directly associated with user satisfaction.

Proposition P2: The quality of the system derived from the use of the e-tax system will be indirectly related to tax compliance behaviour

3.2 Information Quality

Information quality is the key element that affects user satisfaction and intention to use the system (Mohammadi, 2015). In the context of the e-tax system, information quality requires providing information that is accurate, inclusive, widespread, relevant, and modern to the users (DeLone & McLean, 2003; Ramayasa, 2015). Information quality affects user satisfaction and intention to use both directly and indirectly which both affect users' actual behaviour (Hassanzadeh *et al.,* 2012). Laumer *et al.* (2017) affirms that information quality can contribute to both user satisfaction and actual use. In introducing the system, an organization is required to ensure that the system is aligned with the requirements of the users. Information quality captures the issue of the content of the system which includes; the preciseness of the system, completeness of the system, and the latest of the system. The notion of information quality on actual behaviour is also delineated by Hassanzadeh *et al.*(2012); Chen *et al.* (2015); Rai *et al.*(2002) and Tiana *et al.* (2016) that both user satisfaction and actual behaviour depend on the information quality. The completeness of the system, and relevant, sufficient, and precise information create satisfaction for the users of the system and the actual usage. Widiastuti *et al.*(2019) conducted a study on the influence of system quality, information quality, and service quality on user acceptance and satisfaction and its impact on actual benefit. The study employed Structural Equation Modeling based on variants that are popular on Partial Least Square. The findings showed that there is a significant influence of information quality, system quality, and service quality on system user satisfaction. User satisfaction is achieved when the expectations on the use of the system are achieved. The more the system users expect that the quality of the information received is high, the system users will be more satisfied with the use of the system which impacts actual behaviour. If the system is accurate and fulfils the expectations of the users, it will improve the satisfaction of the users.

The results of this study agreed with the findings by Saha *et al.* (2012); Sharma (2015); Almaiah & Alismaiel (2019) who asserted that information quality has a significant effect on user

satisfaction and intention to use the system. The studies further observed that user satisfaction with the system has an influence on actual usage of the system (actual behaviour) that is; there is an indirect relationship between information quality and actual behaviour through user satisfaction on the system. The quality of the information from the e-tax system plays a great role in the satisfaction of users (Wang, 2006). If the information provided by the system is complete, reliable, relevant, responsive, and timely would lead to correct ascertainment and payment of taxes and enable the taxpayers to fulfil their purposes (Chen *et al*., 2015). Therefore, users of the e-tax system would experience contentment on using quality information to fulfil their tax payment procedures better.

Proposition P3: The information quality will be directly associated with user satisfaction.

Proposition P4: The quality of information derived from the use of the e-tax system will be indirectly related to tax compliance behaviour

3.3 Service Quality

Service quality is an important element that is designed to provide well-timed, reassuring, understanding, reactive, reliable, and accurate services to the users from the e-tax system perspective. The quality of the service received from the use of the e-tax system enhances user satisfaction and actual behaviour (Venkatesh *et al., 2*016). That is when users of the e-tax system expect improved services, fulfil expectations of the performance and efforts increase the likelihood of using the system (Floropoulos *et al.,* 2010). Reliable and complete services from the system increase the satisfaction of the users and the actual behaviour. In other arguments, the better the quality services of the e-tax system received by users, the better the increased user satisfaction which affects tax compliance behaviour. Chumsombat (2015) asserts that the quality of the service received from the use of the system has a significant effect on user satisfaction. Consistent results were confirmed by Consequently, Chen *et al.*(2015); Aguinis *et al.*(2017); Hamdollah & Baghaei (2016); Hammouri & Abu (2017); Reddy (2011) who discoursed that consistent and complete services from the system increase the satisfaction of the users and the actual behaviour.

Conversely, Eriksson (2011) and Finn (2011) had a conflicting observation of service quality on actual behaviour through user satisfaction. Their findings were in support of the view that service quality does not influence user satisfaction but a significant effect has been recorded between user satisfaction and actual behaviour. When taxpayers are satisfied with the system in place, they improve their compliance behaviour. Therefore we more correctly propose:

Proposition P5: The quality of the service will be associated with user satisfaction with the system

Proposition P6: The service quality received from the use of the e-tax system will be positively related to tax compliance behaviour indirectly.

4. Dimensions Of Taxpayers' Attitude Towards The E-Tax System

The attitude towards a certain technology is explained by the Technology Acceptance Model (TAM) (Davis, 1986). TAM is extensively used for elucidating factors contributing to the acceptance and use of technology (Tahar *et al.*, 2020). The model assumes that the acceptance and use of new technology influence their decision and intention to use the technology (Davis, 1986; Venkatesh & Davis, 2000). Some variables identified by the Technological Acceptance Model include perceived ease of use perceived usefulness and behavioural intention to use the system.

4.1 Perceived Ease Of Use Of The E-Tax System

This is taxpayers' perception of the extent of use of the system. This variable is related to how taxpayer perceives that using a certain technology will assist in using less energy (effortless) (Davis, 1986). If the system is designed in the way of assisting users to apply less effort defines the easiest of the system (Tahar *et al.*, 2020; Teo, 2011). If the system is made easy to use it fosters positive intention toward using that system (Hamid *et al.*, 2016). The system is defined to be easy to use if it satisfies the users. The ease of use of the system is not only interpreted in terms of ease of learning to use the system but also in the way users find it easier to do the job than when it was done manually (Nguyen *et al.*, 2019). The ease of the system to use affects the intention to adopt and use the system which affects tax compliance behaviour.

We suggest: *Proposition P7: perceived ease of use of the e-tax system will affect the behavioural intention to use the system and tax compliance behaviour*

4.2 Perceived Usefulness Of The E-Tax System

Perceived usefulness is a considerable factor in the acceptance and use of the system. It measures the productivity, effectiveness and efficiency of the technology (Isaac *et al.*, 2016). It assumes that the use of a certain technology will improve the performance of the work done. Empiricism studies have identified that perceived usefulness affects the intention to use the system which ultimately affects tax compliance behaviour (Abdullah *et al.*, 2017; Mustapha, 2013; Tahar *et al.*, 2020; Venkatesh & Davis, 2000).

Proposition P8: The perceived usefulness of the e-tax system will affect the intention to adopt and use the e-tax system and tax compliance behaviour.

4.3 Behavioural Intention To Use The System

Behavioural intention is the strength of a responsive strategy to perform the intended behaviour (Harrison et al., 1997, p. 176). Behavioural intention is influenced by the reiteration of action and consistent use of the system. It is anticipated to intervene in the direct effect of perceived usefulness and perceived ease of use on actual behaviour (Budu *et al.*, 2018). That means the level of perceived usefulness of the system and its indication of ease of use is expounded by behavioural intention. Behavioural intentions are instructions that people give to themselves to behave in certain ways (Triandis, 1980, p. 203). From a psychological perspective, BI is a person's motivation to perform certain behaviours (Sheeran, 2002). That is, it is explained in terms of to do or not to do, the effort involved in doing the action. Behavioural intention lies at the heart of theories and models (Sheeran, 2002). Based on the theory of reasoned action, behavioural intention is used as a mediator to mediate all the constructs of the theory on a given outcome construct. The discussion of behavioural intention has been discussed in different perspectives like online payment systems Rahman *et al. (*2017), e-learning Ofurum (2018), Mohammadi (2015), Online purchase Hsu (2014), health-related behaviour Abraham *et al.* (1998).

However, this study stresses the use of behavioural intention as a mediator variable to predict and explain the nature of the relationship between attitude and tax compliance behaviour.

4.4 User Satisfaction With The E-Tax System

User satisfaction is the point at which users of the system consider that the system they use meets their requirements (Sun *et al.*, 2012). It is the measure of the effective interface between the e-tax

system and the users of the system (DeLone & McLean, 2003). User satisfaction is measured through; the effectiveness of the system, the level of satisfaction, efficiency of the system, and adequacy of the system (Delone &McLean, 2003; Lee, 2010: Teo *et al.*, 2008). It is an effective construct used in several studies to estimate the productivity of any given system (Gupta *et al.*, 2015). The system that assists the users in meeting their requirements enhances the satisfaction of the users (Monem *et al.*, 2013). If the system does not assist the users to meet their desires they become dissatisfied (Hui *et al.*, 2014).

In social science research, user satisfaction can be used as a mediator to explain the relationship between the quality of the system and the actual benefit (Wahyudi *et al.*, 2017). User satisfaction is the construct used in numerous studies to evaluate the success of any given system (DeLone & McLean, 2003). High user satisfaction leads to favourable behavioural intentions whereas low user satisfaction leads to unfavourable behavioural intentions (Udo & Bagchi, 2011). Gupta et al. (2015) claim that taxpayers are more satisfied with the system when their requirements are met. In the case of online tax filing, the filing process must be easy to use, forbearing if errors are made, convenient, of high service quality, and free of superfluous risks.

4.5 Perceived Behavioural Control (PBC)

PBC is one of the constructs that was added to develop the Theory of Planned Behaviour (TPB) (Ajzen & Fishbein, 1975). The construct was supplemented to recount the behaviours that are not under complete deliberate control. PBC is the assumption of ease or exertion involved in the execution of the behaviour (Ajzen, 1991; Ajzen and Madden, 1991; Beck and Ajzen, 1991). PBC has been found to have a direct influence on behavioural intention and indirectly on actual behaviour and subsumes all anticipated barriers concerning the performance of the behaviour of interest.

The construct encompasses factors like the buoyancy of performing the behaviour, perceived simplicity or difficulty of performing the behaviour, availability of resources to perform the behaviour and the conjecture cost and hurdles of performing the behaviour. PBC being one of the constructs of TPB has not been a successful factor in influencing tax compliance behaviour (Muzakkir et al., 2019; Lin & Chen, 2011). It has been contended that perceived behavioural

control has a significant effect on behavioural intention and not on actual behaviour (Muzakkir et al., 2019; Nurwanah et al., 2018). Studies evaluated tax compliance behaviour with PBC concentrated more on behavioural intention and failed to identify the link between perceived behavioural control and user satisfaction. User satisfaction is an important factor in predicting tax compliance behaviour (Chumsombat, 2015; Venkatesh et al., 2016). This study advances the model that presumes the link between perceived behavioural control and user satisfaction.

5. Discussion And Implications

An understanding of different factors why some taxpayers comply and others do not comply is the focus of tax compliance behaviour (Abrie & Doussy, 2006). Our model contributes to this field by suggesting that the integration of the quality of the e-tax system and attitude towards the e-tax system through mediator variables are considerable in explaining tax compliance behaviour. This argument is consistent with an emergent body of research that suggests that social psychological and economic factors are important in expounding tax compliance behaviour (Dečman & Klun, 2015; DeLone & McLean, 2003; Zaidi, Henderson, & Gupta, 2017).

While the outcome variable in the proposed model is tax compliance behaviour, the model is silent on the way the explained variable can be translated into improved tax compliance behaviour and the integration of taxpayers' attitude and quality of the e-tax system is inexplicit. Any of the variables of the quality of the e-tax system and attitude of the e-tax system can predict tax compliance behaviour. Certainly, the classical economic models and some social and psychological factors in explaining tax compliance behaviour exist. The success of tax compliance behaviour may also depend on various mediator variables. Future studies could further refine the existing model by considering a set of associations proposed by this model and by exploring how the mediators might affect tax compliance behaviour.

An extension of this model might further assess the mediating influence of various aspects such as tax education, the link between perceived behavioural control and user satisfaction, behavioural intention, deterrence and trust. The factors can be used to differentiate between the mediator of

the QUAETS, taxpayers' ATTETS and the economic model in predicting tax compliance behaviour.

Several empirical studies are related to this model. Many constructs have been operationalised into their related indicators in the previous studies. Although the concept of attitude and quality of the e-tax system on tax compliance behaviour has been examined, the analysis of multiple mediators poses a challenge for future research.

In developing this model, the investigation focused on the integration of different theories to predict tax compliance behaviour. Though the quality of the e-tax system may affect tax compliance behaviour positively Chumsombat (2015); Night & Bananuka (2019), there are unpredictable indirect effects of attitude towards the e-tax system on tax compliance behaviour (Lee & Wu,2011). Therefore, more arguments are required to seek the other side of multiple mediators in the combined theories to predict tax compliance behaviour.

Practical implication

The model is important in practical implications for organizations and taxpayers. Organisations need to be well-versed in the factors that are important and perform highly in increasing tax compliance behaviour. From the e-tax system perspective, both the quality of the e-tax system (quality of the system, quality of the information and quality of the service) and attitude towards the e-tax system (ease of use of the system and apparent usefulness of the system) can improve tax compliance behaviour. Tax policies and other tax administrative tools endeavouring to nurture tax compliance behaviour could ensure tax policies and tax systems are made and designed in the way of enhancing tax compliance behaviour. The organisations have to ensure the systems they use are of high quality, satisfy the users and improve the behaviour of the users to continue using the system. Organisations that intend to adopt new systems for improving tax compliance behaviour, are advised to ensure the systems meet the requirements for the users to continue using the system. The model holds a crucial implication for policy-makers and tax officers aimed at increasing tax revenue. The critical role of the e-tax system in improving tax compliance behaviour needs to consider both the contentment of the user and the behavioural intention to use the e-tax system. High user satisfaction leads to adequate behavioural intentions.

6. Conclusion

This study suggests the integration of individual and social theories that is, the theory of planned behaviour, the technological acceptance model and the information system success model to predict tax compliance behaviour. The model also suggests testing the direct effect of system quality and the perceived usefulness of the system. The suggested model sets the foundation for further theory development and empirical investigation. The model advocates the importance of multiple mediations in integrating the quality of the e-tax system, attitude towards the e-tax system and tax compliance behaviour. No claim that the suggested model has exhausted all factors, theories and models that can have a link with tax compliance behaviour, rather, it is an effort to reconnoitre and expound specific factors from individual and institutional constructs on tax compliance behaviour. Moreover, the model is the focus for researchers to amalgamate and test social psychological and institutional realities to see their effects on tax compliance behaviour.

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