E-filing users acceptance in Malaysia: Do government servant has enough technical proficiency?

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Abstract. With the rise of the internet technology, even more public servants are trying to adopt e-filing in Malaysia. Technical proficiency is one of the most critical element of e-filing adoption. The major objective of this study was to investigate the level of technical proficiency among selected Malaysian public servant. Using a convenience sampling method, 543 data was collected from selected public servant in Kuantan, Malaysia. The results indicate that Malaysian public servant has a fairly high technical proficiency. Implications from these findings to the government are further discussed

1 Introduction
The importance of e-filing is undeniable. Given a complex environment of government to citizen relationship, there is clearly, a need for high technology tools to helps citizen to deal with the government. Implementation of e-filing by the government agency Lembaga Hasil Dalam Negeri (LHDN) has been implemented and enables taxpayers to apply their income tax details online and is considered an alternative to the regular manual paper submission. Therefore, the implementation of this program will help the government achieve its objectives by increasing its operational and production capacity. However, little is known about the level of technical proficiency among Malaysian public servant. Although some research been carried out on e-filing adoption, there have been few empirical investigations on the level of technical proficiency among e-filing users. This paper will focus on examining the level of technical proficiency among Malaysian e-government users.

2 Literature review
E-government is stand for electronic government. E-Government is the use of ICTs to enhance the operations of organizations in the public sector. The Electronic Government initiative of Malaysia began in 1997 with the launch of the E-Government Flagship of Multimedia Super Corridor (MSC) Application to lead the country into the Information Age. There are ten projects of E-Government in Malaysia. Project Monitoring System (SSP II). This project is about an online system that monitors the life cycles of national programs such as from project applications to approval to implementation, mid-term review and completion. Study by Santhanamery & Ramayah [1] examines the mediating effect of perceived usefulness on the relationship between trust in the system (correctness, response time, system support,
availability and continuance usage intention of e-filing system in Malaysia. Another study by Mellouli, Bentahar, & Bidan [2] focuses on the determinants of companies’ acceptance of electronic public services in Tunisia. They found that the intention to use the online tax filing system was determined by trust, and both technical and individual aspects. Study by Veeramootoo, Nunkoo, & Dwivedi [3] is attempting to validate an integrated model of e-filing continuance usage. The model has its theoretical basis in the expectancy confirmation theory and the DeLone and McLean’s IS Success model. The model is extended to include two additional constructs relevant to e-filing continuance usage: perceived risks and habit. Findings suggest that citizens’ continuance usage intention of e-filing is influenced by system quality, user satisfaction and habit. User satisfaction had the strongest impact on e-filing continuance usage intention. Another study by Maji & Pal [4] evaluates the e-filing trends in India and also discusses the factors affecting the adoption of e-filing system and level of satisfaction among the e-filing system users in India. The findings of the study suggest that the tax professionals surveyed are very much satisfied with the e-filing system and thus there is a positive behavioral intention towards the entire system. There is several studies for e-goverment adoption in developing country such as that conducted by Yavwa & Twinomurinzi, [5] and they found that culture has been shown to be one of the key factors for lagging adoption of e-government in developing countries. Another e-filing adoption studies can be found in Azmi & Lee Bee [6], Shao, Luo, & Liao [7], Liang & Lu [8], Santhanamery & Ramayah, [9] and Sifile, Kotsai, Mabvure, & Chavunduka [10].

3 Methodology
The responses gathered from the respondents were carefully analyzed, tabulated, and interpreted in order to assess respondents’ level of technical proficiency. Descriptive analysis was used as a statistical method with an analytical variable being the mean scale score and it’s standard deviation. Most items were rated on a Likert-type scale of 1-5 (1 = strongly disagree, 3 = neutral and 5 = strongly agree).

4 Data analysis
We employed descriptive statistics as our analysis approach and utilized the Statistical Package for Social Sciences (SPSS) 20.

4.1 Descriptive analysis
It could be seen from the results that the mean for technical proficiency is $M = 4.02$, $SD = 0.73)$. (see Figure 1). Skewness and Kurtosis tests have been carried out for technical proficiency construct and the results show that the principle of normality is not violated (see Figure 3).
Figure 1. Mean value for technical proficiency

| Technical proficiency level | 0.0000 | 0.5000 | 1.0000 | 1.5000 | 2.0000 | 2.5000 | 3.0000 | 3.5000 | 4.0000 | 4.5000 |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| mean                        |       |       |       |       |       |       |       |       | 4.0251 |       |
| Std. Deviation              |       |       |       |       |       |       |       |       | .73379 |       |

Series 1

Figure 2. Level of measurement

5 POINT LIKERT SCALE

Low
1.00 – 2.33

Middle
2.34-3.67

High
3.68-5.00
5 Discussion
The current study indicates that Malaysian government servants have high levels of technical proficiency. This will give both internet providers and the government an advantage in formulating appropriate strategies in order to ensure the adoption of the e-government especially e-filing. It is encouraging to compare this figure with that found by Solvak et al. [11] who found that majority of e-service users will continue to use more services over time due to early users being exceptionally tech-savvy and engaged in new technology.

6 Conclusion
This study concludes, technical proficiency is relatively high for Malaysian government servants. This information will facilitate the government in providing e-government facilities in the future. This research has several drawbacks to be resolved by future research. The analysis involved in this study is only descriptive statistics thus ignored causal effect between variables. Further studies, which take this research design into account, will need to be undertaken.

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