



Faculty of Business and Accountancy
University of Malaya

This survey is conducted as part of a research project, which shall be submitted in partial fulfillment of the requirements for the Degree of Master of Business Administration from the University of Malaya.

The purpose of this survey is to examine the topic of Acceptance of e-payment for tax purposes in Malaysia. You are therefore invited to participate in this survey by filling up the attached questionnaire.

This questionnaire contains 3 pages and is divided into 2 sections. Kindly attempt the questions as directed in each section. I would appreciate it if you could spend 10 minutes of your precious time to complete this questionnaire, and return it to me at aizah@um.edu.my or to the address stated below.

All information will be treated in the strictest confidential manner. It will not be used for any other purpose. Your response will be greatly appreciated. Thank you for your cooperation and your valuable assistance in making this survey a success.

Prepared by,

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Section 1 - Demographic

This section is trying to examine taxpayer's demographic profile. Please answer the following by choosing only one answer for each question. Kindly mark (x) in the relevant box and fill in the blanks where necessary.

- 1 Gender:
- Male Female
- 2 Age:
- 20 years old and below 41 to 50 years old
 21 to 30 years old 51 to 60 years old
 31 to 40 years old 60 years old and above
- 3 Ethnic
- Chinese Malay
 Indian Others (Please specify): _____
- 4 Highest Level of Education:
- SPM Undergraduate
 STPM Master
 Diploma Doctorate
- 5 Sector:
- Public sector Private sector
- 6 Working Experience:
- 5 years and below 21 to 25 years
 6 to 10 years 26 to 30 years
 11 to 15 years 31 years and above
 16 to 20 years
- 7 Monthly Income:
- RM2,500 and below RM10,001 to RM15,000
 RM2,501 to RM5,000 RM15,001 to RM20,000
 RM5,001 to RM10,000 RM 20,0001 and above
- 8 I have a computer at work/home
- Yes No
- 9 I have use computer
- None 11 to 15 years
 1 to 5 years 15 to 20 years
 6 to 10 years 20 years and above
- 10 I have internet facilities at work/home
- Yes No
- 11 I have access to the internet
- None 11 to 15 years
 1 to 5 years 15 to 20 years
 6 to 10 years 20 years and above
- 12 I use the internet
- Never Once a month
 Everyday Once a year
 Once a week
- 13 I submit tax return form
- By post Download from IRBM's website.
 At the IRBM's counter Through Internet (E-Filing)
 Others (Please specify): _____
- 14 I pay my tax
- At the Bank Through ATM
 At the IRBM's counter Through Internet (E-Payment)
 By Bank Draft Through Monthly Tax Deduction (MTD)
 By Telegraphic Transfer (TT) Others (Please specify): _____

Section 2

This section is trying to examine taxpayer's view on the usage of e-payment method for tax purpose. Please answer the following by choosing the most relevant answer for each question. Kindly circle/bold the relevant number where necessary.

		Strongly Agree	←—————→			Strongly Disagree
Behavioral intention						
1	I intend to use e-payment method for paying my tax liability this year	1	2	3	4	5
2	In choosing e-payment method fo my income tax liability, e-payment method is my first priority	1	2	3	4	5
3	I would like to recommend e-payment method to my relatives and friends	1	2	3	4	5
Perceived usefulness						
4	E-payment method give much benefits to me	1	2	3	4	5
5	Using e-payment method will speed up the tax payment method	1	2	3	4	5
6	The advantages of e-payment outweigh the disadvantages	1	2	3	4	5
7	Overall, using e-payment method is advantageous	1	2	3	4	5
Perceived ease of use						
8	Learning to use e-payment method is easy for me	1	2	3	4	5
9	I find e-payment method is easy to use	1	2	3	4	5
10	It is not easy to me to be skillful in using e payment method	1	2	3	4	5
11	It is easy for me to input and modify data when I use e-payment method	1	2	3	4	5
12	Instructions for using e-payment method will be easy to follow	1	2	3	4	5
13	My interaction with e-payment method is clear and understandable	1	2	3	4	5
Compatibility						
14	Using the e-payment method will fit well with the way I work	1	2	3	4	5
15	Using the e-payment method will fit into my work style	1	2	3	4	5
16	Using the e-payment method will fit well with the way I live	1	2	3	4	5

Subjective norms

17	People who influence my behavior would think that I should use the e-payment method	1	2	3	4	5
18	People who are important to me would think that I should use the e-payment method	1	2	3	4	5

Perceived risk

19	Use of e-payment method may cause my personal income tax information to be stolen	1	2	3	4	5
20	I feel uneasy psychologically if I use e-payment method	1	2	3	4	5
21	I do not think it is safe to use e-payment method because of the privacy and security concern	1	2	3	4	5

Self-efficacy

22	I would feel comfortable using the e-payment method on my own	1	2	3	4	5
23	If I wanted to, I could easily operate any of the equipment to use the e-payment method on my own	1	2	3	4	5
24	I would be able to use the e-payment method even if there was no one around to show me how to use it	1	2	3	4	5

Resource facilitating conditions

25	There will not be enough computers and network equipment for me to use the e-payment method	1	2	3	4	5
26	Using the e-payment method will be too expensive for me	1	2	3	4	5
27	I cannot find appropriate computer equipment when I want to use e-payment method for paying my tax liability	1	2	3	4	5

Technology facilitating conditions

28	It is easy for me to get support if I need help when I have problems using computers or internet at work	1	2	3	4	5
29	It is easy for me to get support if I need help when I have problems using computers or internet at home	1	2	3	4	5

THANK YOU FOR YOUR PARTICIPATION & COOPERATION.