# TABLE OF CONTENTS

LIST OF TABLES i

LIST OF FIGURES ii

ABSTRACT 1

CHAPTER 1: INTRODUCTION

1.1. Background of the study 3
1.2 Purpose of the study 7
1.3 Significance of the study 8
1.4 Objectives of the study 9
1.5 Limitation of the study 13

CHAPTER 2: LITERATURE REVIEW

2.1 Electronic Payment in Malaysia 15
2.2 Malaysian Tax System 21
2.3 Tax payments in Malaysia 25
2.4 Acceptance of e-payment 28
2.5 Literature Review 35
2.6 Research Model 39

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Research Hypotheses & Framework 44
3.2 Selection of measures 55
3.3 Research Questionnaire Design 57
3.4 Sampling Design 58
3.5 Data Collection Procedure 59
3.6 Data Analysis Techniques 60

CHAPTER 4: RESEARCH RESULT/FINDINGS

4.1 Demographic Profile 62
4.2 Respondents view 66
4.3 Analyses of measures 68
4.4 Analysis of variables on submission 71
4.5 Analysis of variable on payment 73
4.6 Analysis of Variable on Genders 77
4.7 Analysis of Variable on Sectors 79
4.8 Testing of hypotheses 81
4.9 Summary of research results 89

CHAPTER 5: CONCLUSION AND RECOMMENDATIONS

5.1 Summary and conclusion 92
5.2 Suggestion and recommendation of future research 97
5.3 Implications to beneficial parties 98

REFERENCES 103

APPENDIXES 110

Appendix 1: Questionnaire i