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THE MODERATING ROLES OF CULTURE ON DETERMINANTS OF ELECTRONIC TAX FILING ACCEPTANCE

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ABSTRACT

The present study aimed to investigate the moderating roles of power distance and masculism in examining determinants of acceptance of the electronic tax filing. The statistical population consisted of all 5000 taxpayers in manufacturing enterprises in Yazd. 384 statistical samples were analyzed based on Cochran's sampling formula. Data was collected using a questionnaire for autumn and winter of 2017. Inferential statistics, partial least square (PLS) and the structural equation modeling (SEM) were used to analyze research hypotheses in order to describe the data analysis and test hypotheses. Results of hypothesis test indicated that computer skills were positively associated with the perceived ease of use of a tax filing system. The positive relationship between the perceived ease of use and tax satisfaction was confirmed. The research results also indicated a positive relationship between the taxpayers' satisfaction and the behavioral intention to accept the tax filing. On the other hand, the supported power distance was the positive moderator between the perceived ease of use and taxpayers' satisfaction; and the supported masculism was the negative moderator between those two variables.

Keywords: *Electronic Tax; Ease of Use, Tax Satisfaction, Masculism, Power Distance (PD), Behavioral Intention, Information Systems.*

INTRODUCTION

Given the tax effects on economic variables, it is extremely important to adopt appropriate tax policies for the system improvement. The use of information technology in the implementation of electronic taxation and the mechanization of a national tax system can increase taxpayers' satisfaction and the ease of collecting taxes. Identification of tax capacities, creation of inter and intra-organizational information networks (taxpayers), and also improvement of national tax collection efficiency require modern technologies for implementing electronic taxation systems and administrative mechanization. The rapid growth of information technology, especially in the past two decades, is considered as the most important factor of change in societies and organizations. Provision of governmental electronic tax service to taxpayers is an important type of e-government in which e taxpayers fill online tax returns, and thus pay their tax by saving significant time and cost in the best possible way (Behrad, 2015). Compared with other governmental online service, an online tax return filling is one of the most advanced and widely used services. Tax authorities tend to use advanced technologies in the public sector by moving towards online service (Connolly & Bnnister, 2008). The electronic tax return system is a subset of electronic taxes and implies the electronic tax return and collection that if used correctly, they will save considerable time and cost for governments and the public. This cost saving is annually

€ 90 million in Italy, € 3 million in Sweden, \$ 132 million in the United States, and \$ 12 million in Canada (Burgelman, 2005).

It is essential to conduct studies on determinants of technology acceptance for countries that are taking advantage of technology requirements such as online tax filing systems and online financial reporting systems. There are numerous studies in developed countries, but a little information is available about factors affecting the acceptance of technologies in developing countries. Developing countries are economically less developed than developed countries, and they do not have any productive legislative structures and processes. Since these economies are faced with rapid growth in efforts to improve the life quality in their country, they need complex information systems (IS) and technologies for effective information processing and dissemination. Identification of factors, which make the acceptance of new technologies in growing economies possible or impossible, is an important step towards the successful establishment of information systems (Zaidi et al., 2017). Studies indicate that important popular theories such as the planned behavior theory, technology acceptance model, and the information system success model can predict the rate of information technology acceptance. Hung et al. (2006) found that factors of the information system success model can predict the behavioral intention to use the information technology. Therefore, the present research studied the moderating role of power distance and masculism in investigating determinants of the electronic tax filing acceptance.

THEORETICAL PRINCIPLES AND HYPOTHESES

Culture

The culture is the desirable quality or method for those human material and spiritual life activities which are assigned to their common sense and emulated emotions in a rational evolutionary life (Omasharan, Translated by Saebi, 2001). Culture is a very important variable in explaining the type of interaction of social groups by the information technology in which culture is made of common values of society (Leidner & Kayworth, 2006). Culture is taken into account as the national culture has an impact on the individual perception and intention. Hofstede's cultural dimensions (2001) are widely used in the literature and their role is to examine culture for the study. Hofstede's five cultural dimensions (2001), called the power distance (PD), Individualism-Collectivism (IC), Masculinity-Femininity (MF), uncertainty avoidance (UA), and the long and short-term focus, summarize national values as a gateway to a better understanding of the national culture structure. Hofstede's cultural dimensions, which are used to predict the behavior of countries, are not suitable for prediction of individual behavior. Hofstede has warned about this issue (Hofstede, 2001).

Individuals are linked at different levels to their national culture. Individual values are created by different parts of the national culture such as the religion, language, ethnicity, geographical area, and various types of professional, organizational, and social groups, but people groups create national-cultural values with their origin cultural values, and thus the original national culture is explored. The original national culture is a strong predictor of social behavior. Using Hofstede's cultural dimensions, Srite and Karahanna (2006) found that values of original national culture affected the acceptance of technology by individuals. In particular, they found that the femininity and high levels of avoidance of uncertainty led to less willingness to



acceptance of technology. Udo & Bagchi (2011) examined the intermediary effect of original national culture on individuals using online service in a developing country and found that the original national culture affected the intention to use online service.

Electronical tax acceptance

Many studies have been implemented in the world on the acceptance of electronical governmental services, including electronical income tax returns by using models and theories of information technology acceptance, the the most important of them are: The theory of rational activity (Fishbein & Ajzen, 1975), The theory of planned behavior (Ajzen, 1991), the technology acceptance model (Edwardez, 2008), the theory of innovation diffusion (Rogers, 1995), and the integrated theory of acceptance and application of technology (Venkatesh, 2003). These studies and models provide a useful insight into the willingness of individuals to adopt and to use electronical government services, including electronic income tax returns. Also, these models consider a number of key determinants in the acceptance of electronical government services including, utility, ease of use, accepted risk, reliability, compatibility, Internet security, readiness level of people in terms of technology and their ability and skill in using technology and other factors which validity have been proven in these studies, in order to provide a better insight into the research process (Susanto and Goodwin, 2010).

Electronic tax has many advantages such as work speed, less space occupancy and convenience of use (Ajzi & Kamarulzaman, 2016). Fu et al. (2006) observed that risk preception affects the intent of electronic tax users. Ajzi and Kamarulzaman (2016) used the Tecnology Acceptance Model (TAM), which was modified by adding perceptual risk structure. Chen et al. (2015) combined Information System Success Model (ISSM) and the theory of trust in order to study the electronic tax acceptance. They observed that the information quality, system quality and service quality for taxpayers when they are using online services are important. This study is based on three theories: Theory of planned behavior (TPB), Technology acceptance theory (TAM), and information system success model (ISSM) (Deilone & Lin, 1992). In the studies of investigating effective factors on the intention of engaging in a behavior, the theory of planned behavior is used more. We use the theory of planhned behavior in order to investigate the effective factors on the intention of internet tax payment acceptance by taxpayers. Hung et al. (2006) proposed that the theory of planned behavior provides a stable theoretical framework for predicting technology acceptance.

Acceptance of the technology by the user depends on the perceived ease of use (PEoU) and perceived applicability (PU). Perceived ease of use refers to the consumer's belief rate on this issue that using the new information system is easy, while perceptual perception refers to the consumer's belief in this issue that how much the new system improves the task function (Davis, 1989). Wallage and Sheets (2014) use the technology acceptance model to describe the software acceptance criteria in the organization. The software criteria refers to this: "Any tool that provides the qualitative evaluation to the extent that the product or process of the software has a trait, such as size, complexity, or quality". The authors have found that perceived applicability and perceived ease of use have a positive effect on using software criteria. The information systems success model, is a multidimensional and dependent tool which is used to evaluate the success of the information system. One of the dimensions of information systems success model, namely system's quality, assesses the technical success and the other dimension, namely information's quality, assesses the semantic success. The third basic dimension of information



system success model is the quality of services. Regarding online entry of taxes in Philippines, Chen et al. (2015) found that trusting on electronic government has a great impact on information perception, system, and quality of services.

The role of information technology in the acceptance of electronic tax

Some studies have been implemented to explain the acceptance of information systems (Davis, 1989). This study in order to provide a framework for investigating behavioral intentions to accept online tax filing systems, integrates the technology acceptance model and information system acceptance model and information systems. All of the theories have been used in the literature of information systems and have proven to be suitable for understanding and predicting the social behavior of humans. Information systems acceptance model is a framework for understanding and predicting social behavior of people. Information systems acceptance model states that people's behavior is a direct result of their intent, which is rooted in attitude towards behavior, subjective norms, and perceptual behavioral control (Ricardo, 2015). In this regard, the logic of using an information systems acceptance model is that some of people may want to use online tax filing systems, but may not have the skills they need to prevent their behavior.

The Framework of Information Systems, developed by Deilone and Lin in 1992, and its aim was to measure the success or effect of information systems, and has recently been updated to determine the reason of increased use of information technology mainly the quality of services. The success of information systems includes six dimensions: Quality of information, quality of service, systems, quality, consumer satisfaction (US), intent of using/ use the system, and net profit. Information systems indicate that the quality of information, the quality of systems, the quality of service affect the satisfaction of taxpayers and the intention of use/ real use.

For this study, some scales were applied for quality information, system quality, and quality of information system services to examine the impact of online tax filing systems on satisfaction of taxpayer. The following hypotheses are designed and developed in order to achieve research objectives based on theoretical principles and research background:

H₁: Computer skills have a positive relationship with the perceived ease of use of a tax filing system.

H₂: The ease of perceived use has a positive relationship with the perceived usefulness of the tax filing.

H₃: The perceived ease of use has a positive relationship with the taxpayer satisfaction.

H₄: Taxpayer satisfaction has a positive relationship with the behavioral intention to the tax filing process.

H₅: The supported power distance is the positive moderator of relationship between the perceived ease of use and the taxpayer satisfaction.

H₆: Supported masculism is a negative moderator of relationship between the perceived ease of use and the taxpayer satisfaction.



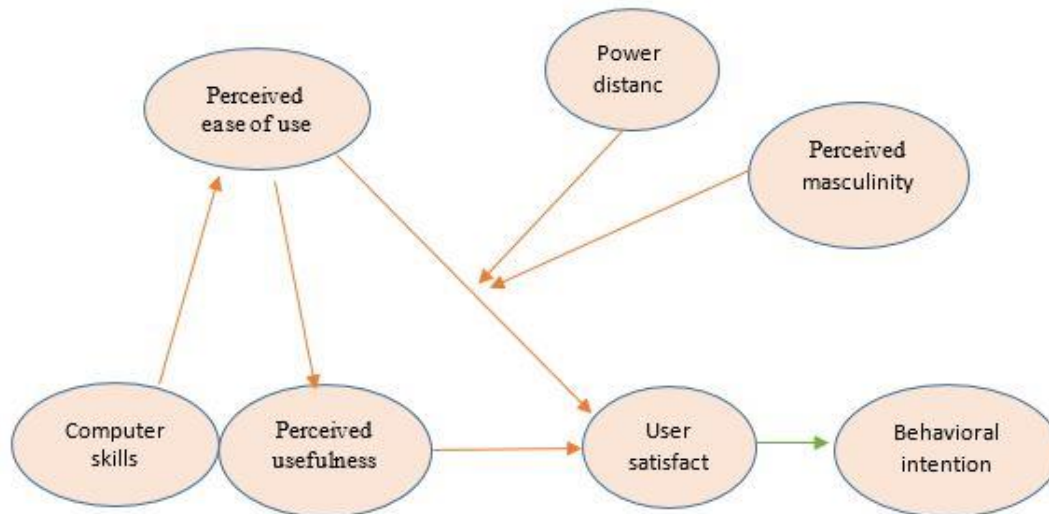


Figure 1: Conceptual model of research (Gupta et al., 2017)

RESEARCH METHODOLOGY

The methodology of this research based on the purpose of the research, is operational, because by using theories and some management and statistics sciences, achieves results about the statistical society, and these results can be used for companies and organizations which stand in the statistical society. But the present research is in the method of Ali's research group. The statistical population used in this research includes taxpayers in economic enterprises located in Yazd city. Although the size of the society is limited, by considering that each businessperson with an economic activity code in the tax administration is known as a taxpayer, so the volume of the community is uncertain, and simple random sampling with unlimited volumes of society has been carried out through the following formula:

$$n = \frac{Z^2 \times p \times q}{\epsilon^2} = \frac{1.96^2 \times 0.5 \times 0.5}{0.05^2} \cong 384$$

P: Is the value of the attribute value in the community. If not available, it can be considered as 0.5. In this case, the value of the variance is maximal and the sample volume reaches its maximum rate.

q: Percentage of people who do not have that attribute in the society ($q = 1-p$).

ε: Allowed error value which is equal to 0.06.

Z: The standard normal statistic corresponding to a 95% confidence level which is equal to 1.96. Accordingly, the sample size in this study is 384 people.

The field method has been used to collect information. A questionnaire was used in te fall and winter seasons in 2017, in order to collect the required data. In general, the questionnaire is used to collect the opinions of the population of the statistical society, the questionnaire used in this research is a researcher-made questionnaire that has been used to adjust the opinions of the supervisors and counselors and a group of experts. With a relatively large amount of work done on the indicators and method of presenting the questions in this research, and with the favorable opinion of the supervisor and counselor, the validity of the questionnaire is highly reliable and



its credit rating is high. In order to evaluate the stability or reliability of the designed questionnaire (28 questionnaire), Cronbach's alpha coefficient (the following formula) has been used. For validity, standard questionnaires were used, and after initial preparation were presented to some of the experts of statistical society and supervisors and counselors and desired corrections were carried out and then the final confirmation was distributed.

Cronbach's alpha coefficient was used to evaluate the validity of the questionnaire. The Cronbach's alpha coefficient was calculated using SPSS software, and the value of Cronbach's alpha coefficient for this questionnaire was 0.940, indicating that this questionnaire has a fairly good reliability. Structural equations modeling has been used to study the relationships between the components of the model. In addition, the researcher has used structural equation modeling for confirmatory factor analysis. (PLS) software was used to analyze the hypotheses.

RESEARCH FINDINGS

Measurement model fit

Cronbach's alpha method was used to assess the reliability of index for measuring models. As shown in Table 1, Cronbach's alpha value was higher than 0.7 for these criteria and all constructs and this indicated the suitable model reliability.

Table 1: Fitness index of Cronbach's Alpha

| Fitness index of Cronbach's Alpha | Standardized values | Estimated values |
|---|---------------------|------------------|
| Power distance | Higher than 0.7 | 0.731725 |
| Behavioral intention | Higher than 0.7 | 0.751695 |
| Information system quality | Higher than 0.7 | 0.795616 |
| Computer skills | Higher than 0.7 | 0.790594 |
| Masculism | Higher than 0.7 | 0.745531 |
| Interaction of perceived ease of use and masculism | Higher than 0.7 | 0.959212 |
| Perceived ease of use | Higher than 0.7 | 0.789706 |
| Interaction of perceived ease of use and power distance | Higher than 0.7 | 0.963910 |
| Taxpayer satisfaction | Higher than 0.7 | 0.710375 |
| Perceived usefulness | Higher than 0.7 | 0.770840 |

The Average Variance Extracted (AVE) was used to assess the convergent validity of measurement models. As shown in Table 2, the AVE values of criteria were above 0.5 for all constructs indicating the suitable convergence of model.

Table 2: Convergent Validity Fitness index

| AVE fitness index | Standardized values | Estimated values |
|---|---------------------|------------------|
| Power distance | Higher than 0.5 | 0.601722 |
| Behavioral intention | Higher than 0.5 | 0.597710 |
| Information system quality | Higher than 0.5 | 0.711973 |
| Computer skills | Higher than 0.5 | 0.542870 |
| Masculism | Higher than 0.5 | 0.599630 |
| Interaction of perceived ease of use and masculism | Higher than 0.5 | 0.363984 |
| Perceived ease of use | Higher than 0.5 | 0.617624 |
| Interaction of perceived ease of use and power distance | Higher than 0.5 | 0.581467 |
| Taxpayer satisfaction | Higher than 0.5 | 0.633552 |

| | | |
|----------------------|-----------------|----------|
| Perceived usefulness | Higher than 0.5 | 0.605368 |
|----------------------|-----------------|----------|

Structural model fit

R2 method was used to connect the measurement section and the structural section for the structural equation modeling (SEM). According to Table 3, R2 value approved the appropriateness of structural model fit for endogenous constructs according to three criteria.

Table 3: Convergent Validity Fitness index

| R Square value | Standardized values | Estimated values |
|-----------------------|---------------------|------------------|
| Perceived usefulness | 0.67, 0.33 and 0.19 | 0.310 |
| Perceived ease of use | 0.67, 0.33 and 0.19 | 0.353 |
| Satisfaction | 0.67, 0.33 and 0.19 | 0.370 |
| Behavioral intention | 0.67, 0.33 and 0.19 | 0.286 |

Goodness of fitness index (GOF) was used to fir a general part of criteria. According to results of this test and considering three values of 0.01, 0.25 and 0.36 as the weak, moderate and strong values of GOF, the overall model fit was confirmed according to the obtained value of 0.44. Furthermore, the fit of structural section was assessed by significance values of t; and if these values were greater than 1.96, it indicated the approved relationships of constructs, and thus confirmation of research hypotheses at the confidence level of 95%.

Hypothesis test

The relationships between constructs and research hypotheses were confirmed at a confidence level of 95% according to obtained results in Table 4 and taking into account standard coefficients and critical value of 0.05, and if the significance t values were higher than 1.96.

Table 4: Results of standardized coefficients and t-statistic

| Hypothesis | Predictive variable | Predicted variable | Estimated coefficient | T-statistic | Test result |
|------------|--|-----------------------|-----------------------|-------------|-------------|
| 1 | Computer skills | Perceived ease of use | 0.594 | 7.248 | Confirmed |
| 2 | Perceived ease of use | Perceived usefulness | 0.557 | 6.544 | Confirmed |
| 3 | Perceived ease of use | Satisfaction | 0.757 | 2.430 | Confirmed |
| 4 | Taxpayer satisfaction | Behavioral intention | 0.535 | 6.813 | Confirmed |
| 5 | Interaction of power distance and each of use | Satisfaction | 0.543 | 0.794 | Confirmed |
| | Supported power distance | Satisfaction | 0.085 | 0.252 | |
| 6 | Interaction of supported masculism and ease of use | Satisfaction | -0.336 | 3.403 | Confirmed |
| | Supported masculism | Satisfaction | 0.278 | 3.592 | |

CONCLUSION

In the first hypothesis, it was found that computer skills had a positive relationship with the perceived ease of use of the tax filing system. Computer skills and perceived ease of use affect the basic capacity of computer skills in a person to manage information systems. It's been observed that these skills affect a person's understanding about this issue that using a system is easy. The more computer skills a person has, the more he feels that it is easy to work with technology. Igarria and Livari (1995) showed that self-efficacy in using computers is a direct



effect on the perceived ease of use. As a result of the perception that using an online tax filing system is easy, it will be more competitive at the time of computer skills. From the perspective of the technology acceptance model, ease of use is an essential determinant of behavioral intent (Davis, 1989). The studies conducted by Wang (2003) also confirm this case. The result of this hypothesis is consistent with the results of the research conducted by Gupta et al. (2017). In investigating the second hypothesis, results showed that the perceived ease of use has a positive relationship with the perceived usefulness of tax filing. The relationship between perceived ease of use and perceived usefulness is described by Davis (1989). When the users find out that using the information system is easy, the rate of perceived usefulness increases. In the information technology literature, a number of field studies have probed the relationship between perceived ease of use and perceived usefulness. Brown (2002) confirmed the perceived ease of use as a predictor of perceived usefulness. In this study, the perceived ease of use is defined as: The extent to which users of online tax filing systems work with it. They make it easier to imagine what works with the system. The result of this hypothesis is consistent with the research results of Gupta et al. (2017).

The results of the third hypothesis analysis showed that the perceived ease of use has a positive relationship with taxpayer satisfaction. The quality of the information system (informational systems) and the perceived usefulness of information technology, known as performance enhancement, is likely to increase taxpayer's satisfaction and is likely to be used in the future. Klisir and Klisir (2004) by investigating the users of the enterprise resource planning (ERP) system found out that the perceived ease of use had a positive effect on perceived usefulness. They showed that the taxpayer satisfaction, through perceived usefulness, is one of the most important determinants of the intention to continue using the electronic tax file acceptance system. By adding information, their findings confirm the technology acceptance model. A higher degree of taxpayer satisfaction has a positive effect on the decision to continue using information technology (Adams et al., 1992; Klisir & Klisir, 2004). The result of this hypothesis is consistent with the results of research conducted by Gupta et al. (2017).

Based on results of the fourth hypothesis test, it the taxpayer satisfaction had a positive relationship with the behavioral intention to acceptance of tax filing. We explained the relationship between taxpayer satisfaction and behavioral intention by theories of the Technology Acceptance Model and Information Systems. Information systems indicated that higher values of taxpayer satisfaction led to the higher real use. The technology acceptance model indicated that the perceived ease of use and perceived usefulness had positive effects on the behavioral intention. Studies also indicated that the taxpayer behavioral intention strongly indicated the acceptance of future information systems. This indicated that the more customers were satisfied with information systems, the more they were likely to continue using them. The online taxpayers' behavioral intention was influenced by their satisfaction with the tax filing system. Result of this hypothesis was consistent with results of research by Gupta et al. (2017).

Based on results of the fifth hypothesis test, the supported power distance was not a positive moderator of the relationship between the perceived ease of use and the taxpayer satisfaction. The power distance (PD) indicated that to what extent a person with less power accepted the unequal distribution of power in society (Hofstede, 2001). The points of developing countries were very high in this case; hence, people in these countries accepted the influences of strong people in the government. People in countries with high power distance often followed decisions



of powerful people. There is a need for specific filters for online tax filing. Result of the present hypothesis was inconsistent with the above-mentioned cases, but consistent with results of research by Gupta et al. (2017).

Based on results of the sixth hypothesis, the supported masculism was a negative moderator of the relationship between the perceived ease of use and the taxpayer satisfaction. Supported masculism indicated the tendency towards more aggressive indices than more affectionate indices. People, who were more interested in the self assertiveness, competition, success, and material rewards, earned more points in the masculinity than the femininity (Hofstede, 2001). Every country with a high female culture had a great value to help the poor, quality of life, fraternity, and cooperation. Female-centered people were likely to have positive views on the online tax filing system as it improved the quality of life by simplifying the filing process and making possible the cooperation with the government. The result of this hypothesis was consistent with results of research by Gupta et al. (2017).

Suggestions based on research results

In line with the results of analyzing the research hypotheses, the following suggestions are presented. Given the confirmation of the first hypothesis of the research based on the positive relationship between computer skills and the perceived ease of using the tax filing system, the following suggestion is proposed:

1. Executing training courses at a very low cost by the government for the people
2. The referrals of taxpayers who lack the necessary skills to the specialized electronic tax registration offices

Considering the confirmation of the second hypothesis of the research that there is a positive relationship between the perceived ease of use and applicability, the following suggestion is proposed:

1. Surfing on the website of tax filing should be easy.
2. Website language should be clear and understandable.

According to the confirmation of the third hypothesis of the research based on the positive relationship between perceived comfort and taxpayer's satisfaction the following suggestion is proposed:

1. Using easy electronic services and as possible without any complexity or ambiguity for users.

The following suggestions are proposed considering the confirmation of the fourth hypothesis indicating a positive relationship between taxpayer satisfaction and the intention to accept an electronic tax filing:

- 1) Online tax filing should be a pleasant experience.
- 2) A section should be designed on the website to report the taxpayer satisfaction or dissatisfaction and promptly resolve the problem if there is any dissatisfaction.
- 3) Increasing the taxpayer satisfaction by increasing the quality of website service, increasing the perceived ease of use, and the perceived usefulness by taxpayers leading to their desire to accept electronic taxes.

The following suggestions are offered considering the confirmed fifth research hypothesis based on the negative role of the supported masculism as the moderating variable in the relationship between the perceived ease of use and taxpayer satisfaction:



- 1) Promoting and disseminating the culture based on the fact that women, like men, can also carry out the hard work.
- 2) Paying special attention to the fact that women have the necessary ability and readiness perhaps higher than men in obtaining a great number of important organizational positions.

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