



### Abstract

- Effectiveness and efficiency have always been the priority of IRBM in delivering its services.
- The introduction of various data analysis and enhancement tools such as Interactive Data Extraction Analysis (IDEA) is developed to improve the existing work process. However, the number of IDEA utilization for Inland Revenue Board of Malaysia (IRBM) tax auditor is still low in measuring the number of cases settled.
- This study attempts to identify the determinants of behavioral intention to use new technology in the workplace.
- The research design adopted the Unified Theory of Acceptance and Use of Technology (UTAUT) with design characteristics in the independent variables.
- The data are collected from a sample of 56 tax auditors from six branches under Sarawak State Director Office comprises Kuching, Investigation Kuching, Sibul, Bintulu, Miri, and Investigation Miri by using a well-structured questionnaire.
- The Statistical Package for Social Science (SPSS) is utilized to perform the descriptive analysis, validity test, reliability test, and regression analysis on the five hypothesized relationships.
- Findings revealed that none of the variables, i.e., performance expectancy, effort expectancy, social influence, facilitating conditions, and design characteristics, significantly influenced behavioral intention to use IDEA auditing software.
- This revealed some points to be considered in encouraging the tax auditors to use the IDEA system, such as make it mandatory for IDEA application in tax audit tasks. In addition, the results highlighted some important facts to the authority, the IRBM.

### Problem Statement

- Statistically, the usage percentage of IDEA auditing software is currently 6.68% from the total number of cases settled by all the branches under the Sarawak State Director Office, IRBM. This result revealed a huge number of tax auditors who are reluctant to utilize IDEA auditing software in performing an audit task.
- Theoretically, this study is considered new in Malaysia based on the demographical scope as suggested by Aziz and Isa (2017). As far as the researcher's concern, there is no specific study on the usage of IDEA auditing software has been done in Sarawak.

### Research Questions

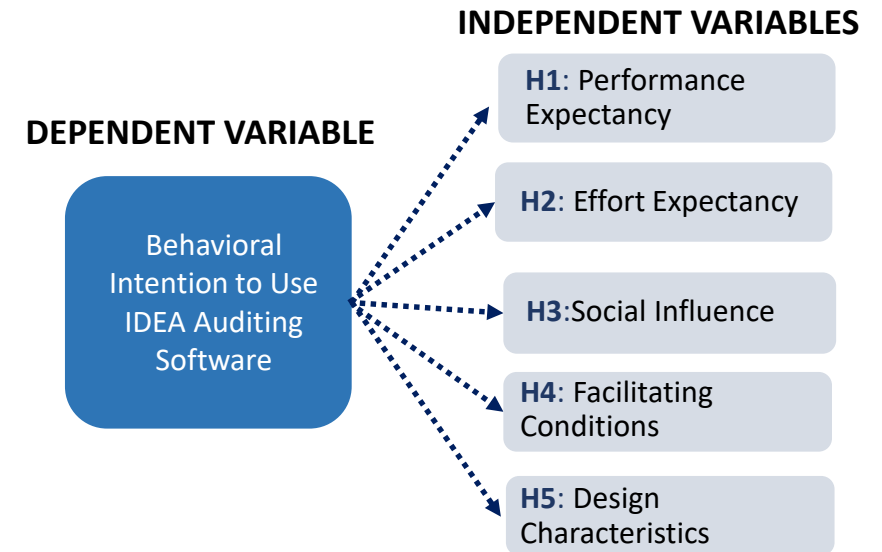
- Is there a relationship between performance expectancy, effort expectancy, social influence, facilitating conditions, design characteristic, and behavioral intention to use IDEA tool among field audit officers in Sarawak State Director Office of IRBM?

### Objectives

- To examine the relationship between performance expectancy, effort expectancy, social influence, facilitating conditions, design characteristic and behavioral intention to use IDEA auditing software among IRBM tax auditors in Sarawak.

### Framework

The research design adopted the Unified Theory of Acceptance and Use of Technology – UTAUT (Venkatesh et al., 2003) with addition of design characteristic in the independent variables.



### NOTE

The dependent variable is measured using interval data via 5-point Likert-scale. There are 5 items in this construct. The result with highest scoring, i.e. 25 points (5-points x 5 items) represents a very assenting behavioral intention to use IDEA software, otherwise, the lowest scoring, i.e. 5 points (1-points x 5 items) represents the undesirable intention towards the usage.

# Methodology

## Quantitative Research

### Primary Data:

Questionnaire is acclimated from research by Aziz and Idris (2012), which attempt to determine factors influencing tax preparers on e-FILING system using UTAUT model.

### Sampling:

56 out of 74 field auditor and investigation auditor from branches of Kuching; Investigation Kuching; Bintulu; Sibul; Miri; and Investigation Miri

### Data Analysis Techniques:

Descriptive analysis (i.e., reliability test and validity test), assumptions testing (i.e., normality and multicollinearity) as well as multiple regression analysis. Multicollinearity test is needed in this study because a new variable i.e. design characteristic is added as an independent variable in the research design adopted UTAUT. The test is also essential to fulfill the assumptions about the variables used in the analysis, whether the assumptions are met and the result is trustworthy. As for this study, the tolerance value for all variables are reported more than 0.10 which indicates that multicollinearity does not exist.

### Data were analyzed using:

Statistical Package for Social Sciences (SPSS).

# Findings

**H1**

**Hypothesis 1 (H1) is supported in this study.** Performance Expectancy has significant relationship with Behavioral intention to use IDEA. It shows that tax auditors agreed that IDEA auditing software can increase their job performance and effectiveness as well as tasks accomplished more quickly within their individual context.

**H2**

**Hypothesis 2 (H2) is not supported in this study.** Effort Expectancy has no significant relationship with Behavioral intention to use IDEA.

**H3**

**Hypothesis 3 (H3) is not supported in this study.** Social Influence has no significant relationship with Behavioral intention to use IDEA.

**H4**

**Hypothesis 4 (H4) is not supported in this study.** Facilitating Condition has no significant relationship with Behavioral intention to use IDEA.

**H5**

**Hypothesis 5 (H5) is supported in this study.** Design Characteristics has significant relationship with Behavioral intention to use IDEA. IRBM tax auditors believed that design characteristics such as clear and consistent; easy to learn on the system; easy to learn on command and able to influence acceptance towards the system, will increase tax auditors intention to use IDEA auditing software.

# Conclusion

- This study concluded that the intention to use the system exists when it is believed that when using the system, it could help the user attain improvements in job performance. Undeniable, taking into consideration the design of the system with clear, understandable, and easy application.

## Research Gap

- Demographically, no specific study on the usage of IDEA auditing software performs in Sarawak, where a recent study by Aziz and Isa (2017) was conducted at Putrajaya State Director Office, IRBM. However, the study used Theory Acceptance Model (TAM) by Davis (1989), whereas this study was applying the Unified Theory of Acceptance and Usage of Technology (UTAUT) as the underlying theory.
- Therefore, the main difference between the current study and the previous study is that this research respondent is IRBM auditors in Sarawak and the usage of UTAUT as the main framework.
- Future research to consider a combination method that includes an interview as a data collection technique. Therefore, the researcher will get a genuine and better explanation of behavioral intention to use the system.
- Future research could consider other relevant variables (i.e., perceived value, attitude) and further tests on the role of UTAUT original moderators (e.g., age, gender, experience, the voluntariness of use) to better explain the behavioral intention to use the IDEA auditing software.