



Assessing Perception And Attitude Of Supporting Of The Tax Officials Regarding The Continued Application Of E-Tax In Vietnam

Dr Nguyen Thi Le Thuy¹, MA. Mac Thi Hai Yen²

^{1,2} Faculty of Management Science, National Economics University, Vietnam

¹Email: thuykhoahocquanly@gmail.com, ²Email: haiyen.qlkt@gmail.com

Abstract

The study is based on a combination of the Theory of Reasoned Action (TRA) and Diffusion of innovation theory (DOI) to assess the perception and attitude of supporting of the tax officials regarding the continued application of e-tax in Vietnam. Based on the reliability analysis of Cronbach's Alpha), EFA analysis, correlation analysis and linear regression analysis, the research will provide experimental evidences to determine the level of perception and attitude of supporting of the tax officials and factors affecting the perception and attitude of continued applying e-tax. The results show that the perception and attitude of continued applying e-tax of tax officers are at a reasonable level; attitude towards the continued application of e-tax by tax officials is influenced by perceptions of the benefits of e-tax, the compliance of e-tax, and the ease of use of e-tax; the intention to continued applying e-tax of both groups is strongly influenced by (1) the attitude of continued using, (2) behavioral attitudes and (3) voluntary attitude of continued application of e-tax. Based on the results of analysis and verification of survey data, the study proposes appropriate recommendations to: maintain and develop the application of e-tax in Vietnam; contribute to tax administrative reform; facilitate enterprises in tax paying; and improve the national competitiveness index in the tax field.

Key words: e-tax, tax officials, attitude of supporting



1. Introduction

Vietnam has been currently implementing a modernization of the national administration with the inevitable step of the application of information technology in public administration service reform. On August 27, 2010, the Prime Minister signed Decision No. 1605/QĐ-TTg approving the National Program on information technology application in the activities of state agencies (Prime Minister, 2010), with the goal of 2020 is to create a platform to develop e-government in Vietnam.

According to that trend, e-tax is considered as an extremely urgent project in Vietnam and is a core innovation in the tax industry. E-tax is an important component of the e-government system in Vietnam, contributing to provide a high-level and wide-range of online public services for people and enterprises, making the operation of state agencies is more transparent, serving people and enterprises better. In addition, e-tax also contributes to improve national competitiveness in tax administration.

E-tax was implemented in Vietnam at the end of 2009, started with the online tax declaration, and was officially launched in 2010. After six years of implementation, Vietnam has achieved certain results on tax declaration and e-tax payment. At the end of 2016, the e-tax declaration service was deployed in 63 provinces and cities and at all subordinated tax departments. The rate of enterprises filing online tax was 99.8% in 2016. The number of enterprises registering to use e-tax payment service with tax authorities increased rapidly, from 18,835 enterprises in 2014 to over 555,000 enterprises in 2016 after a mandatory e-tax payment policy of the Ministry of Finance. The rate of enterprises completing registration at tax authorities and commercial banks in 2015 was 89.88% and 97.06% of organizations and people receiving results online (reaching level four on information technology application) when implementing obligations to the state (General Department of Taxation, 2016).

Although Vietnam has achieved initial success in e-tax implementation, there are a number of challenges of maintaining online tax declaration and e-tax payment, and continuously improving the application level of other e-tax services. The awareness and supportive attitude of tax officials regarding the continued application of e-tax play an important role in maintaining and developing e-tax. Therefore, this study focuses on clarifying factors affecting the awareness and attitude of supporting the continued application of e-tax, thereby proposing a number of recommendations to maintain and develop the application of e-tax in Vietnam, and contribute to tax administrative reform, create good conditions for enterprises in tax payment, improving national competitiveness indexes in the tax field.

2. Literature review and Theoretical framework

2.1. *E-tax and e-tax characteristics*

Many organizations and researchers have proposed specific concepts of e-tax. However, the concept proposed by the World Bank (2014) ensures generalization, suitability for most of the countries implementing this type of information technology application. Thereby, e-tax is the application of information technology and communication, including Internet, mobile-phone network, and other forms of information technology such as computers, devices that store and copy



data from public agencies in the process of administrative management to transmit information and provide citizens, enterprises with tax services and among government agencies.

From the above concept, e-tax could be understood through three ideas: (1) e-tax uses information technology and communication in public management; (2) this system conveys information and provides tax declaration and tax payment services to citizens, enterprises and among other government agencies; (3) the application of e-tax has brought many benefits and has a great potential base on its advantages.

2.2. Perception and attitude of supporting of the tax officials regarding the continued application of e-tax

2.2.1. Perception of e-tax

The study shows that perception of tax officials of using e-tax includes: (1) perceived usefulness; (2) ease of use; (3) compatibility; (4) perceived risk.

The perceived usefulness of e-tax is the extent to which tax officials believe that using e-tax systems will improve the results of enterprises and tax officials.

The ease of use of e-tax is the extent to which tax officials believe that there is no need for effort when using the e-tax system.

The compatibility is an awareness of the compatibility of the e-tax system that the extent to which tax officials think the e-tax system is consistent with the value, style, and way of doing the work.

The perceived risk when using e-tax is the extent to which tax officials believe that using the system will cause problems for them.

To assess the perception of tax officials on e-tax, the study examines all four groups of the above-mentioned perceptions in order to have an overall view of tax officials' perception of e-tax.

2.2.2. Attitude of supporting e-tax

The attitude of supporting the use of technology is an emotional element. It decides the behavior of using real technology. Burton-Jones and Hubona (2006) argue that the actual use of information technology will go through stages: external factors affect users' perception; users' belief and perception affect the attitude towards using technology; attitude affects the intention of using technology; and the intention affects the level of using information technology (Burton-Jones and Hubona, 2006). In this study, the attitude of supporting the application/continue application of e-tax includes: (1) attitude towards application/continue application e-tax and (2) intention to apply/continue applying e-tax.

2.2.3. Perception and attitude of supporting of the tax officials regarding the continued application of e-tax

In the past decades, researchers have explained the reasons for using information technology and predicted this intention by evaluating the impact of perception and attitude on technology. These studies are divided into two directions: initial application and continued application of information technology. For technologies that have been applied universally and have been implemented in a long time, the study of aspects related to continue using technology is important (Gebauer, 2013). Bhattachjee (2001) pointed out that the ultimate success of IT application



depends on continued use rather than initial use. Therefore, this study focuses on assessing the perception and attitude of supporting of the tax officials regarding the continued application of e-tax in Vietnam.

2.3. The proposed model assesses the perception and attitude of supporting of the tax officials regarding the continued application of e-tax

This research inherits the study of Karahanna et al (1999) to assess the perception and attitude of supporting of the tax officials regarding the continued application of e-tax in Vietnam. The research model is based on a combination of TRA theory and DOI theory. However, the research model has some adjustments. These adjustments are drawn from a number of other studies. Factors in the model including:

Perceived Usefulness

Perceived usefulness of information technology (according to the TAM model) not only impacts on attitudes and intention of using e-tax, but also influences the attitude and intention to continue using e-tax (Gebauer, L et al 2013). Karahanna et al (1999, p.208) indicated the advantages of the perceived usefulness of information technology such as (1) to help accomplish work quickly; (2) to improve the quality of work; (3) to increase work efficiency; (4) to make work easier.

Based on the technology adoption model (TAM), Wangpiatwong et al (2008) measured the influence of perceived usefulness on the intention to continue using e-government website, including: (1) accomplishing work quickly; (2) the e-government results are clear; (3) cutting travel costs; (4) cutting down on time for queuing and traveling; (5) doing transactions at any time without limitation.

Ease of Use

Ease of use (in the TAM model) has been shown to not only affect attitudes and intentions of using e-tax, but also influence attitudes and intentions to continue using e-tax (Gebauer, L et al, 2013). The ease of use in the DOI model (Roger, 2003) is the complicity - it is that there is no need for much effort in using information technology. The ease of use has been shown to affect the attitude of continuous using information technology (Karahanna and the authors, 1999; Azwadi Ali, 2012), affect the intention to continue using the e-government website (Wangpiatwong and authors, 2008). Karahanna et al measured the ease of use information technology through (1) simple to learn (2) easy to use; (3) difficult to use. Wangpiatwong et al measured the ease of use through: (1) easy to access; (2) easy to collect information; (3) easy to complete transactions via e-government website; (4) easy to understand the way of organising and structuring e-government website.

Compatibility

Compatibility is the users' perception of the suitability of technology to the work that individuals are doing (Karahanna, 1999). Compatibility is considered the factor having the strongest influence among the factors affecting the attitude of using e-government. Karahanna et al (1999) measured compatibility through (1) compatibility with most of the personal work



characteristics; (2) suitability with working style; (3) suitability with the way of doing things that oneself prefers.

Self-efficacy

Compeau and Higgins (1995) defined self-efficacy as "personal awareness of their own ability when applying IT to accomplish work" (quoted on Wangpiatwong and authors, 2008 , p.57). Based on Norazah Mohd Suki study, T. Ramayah (2010) applied the TPB model to analyze the e-government acceptance, "self-efficacy" positively influences perceived behavioral control of using e-government, with scales (1) feeling convenient when using e-government systems; (2) e-government system can be used reasonably; (3) self-using the e-government system without any support.

Favourable Conditions

Favorable conditions include resource elements (such as time and finance) and compatible technology factors, the availability of necessary training and support, policy... Norazah Mohd Suki, T. Ramayah (2010) tested the positive impact of favourable conditions on "favorable conditions" with scales (1) resources for e-government application is always available; (2) having access to the necessary hardware, software and services when using e-government; (3) feeling limited by resources when using e-government.

Perceived behavioral control

According to Ajzen (1991), perceived behavioral control reflects the belief in accessing to necessary resources and opportunities to perform behavior. Perceived behavioral control is influenced by two factors "favorable conditions" and "self-efficacy". Norazah Mohd's study Suki, T. Ramayah (2010) also showed that when resources are available, knowledge and skills are adequate, perceived behavioral control does not affect the intention to use e-government.

Perceived voluntariness

According to Moore (1989), perceived voluntariness is a factor affecting the intention to use technology, but not a number of dichotomous variables (voluntary and mandatory). The perceived voluntariness has also been demonstrated in Karahanna's study (1999) that the less voluntariness, the weaker attitude and intention towards using of technology.

Subjective norm

Subjective norm or normative belief shows that users consider the influence of other people involved in using or continuing to use the technology. Subjective influences (considered the collective effect) are, therefore, a factor affecting the intention to use (continue to use) technology (Karahanna, 1999).

Attitude toward continue using e-tax

Attitude is formed from three sources of information: information relating to behavior in the past, influential information, and self-awareness information (Zanna and Rempel, 1988, quoted in Karahanna, 1999). The attitude towards continued using e-tax is determined by whether users will receive good or bad/positive or negative technology usage in the next 6 months.

Intention of continue using e-tax

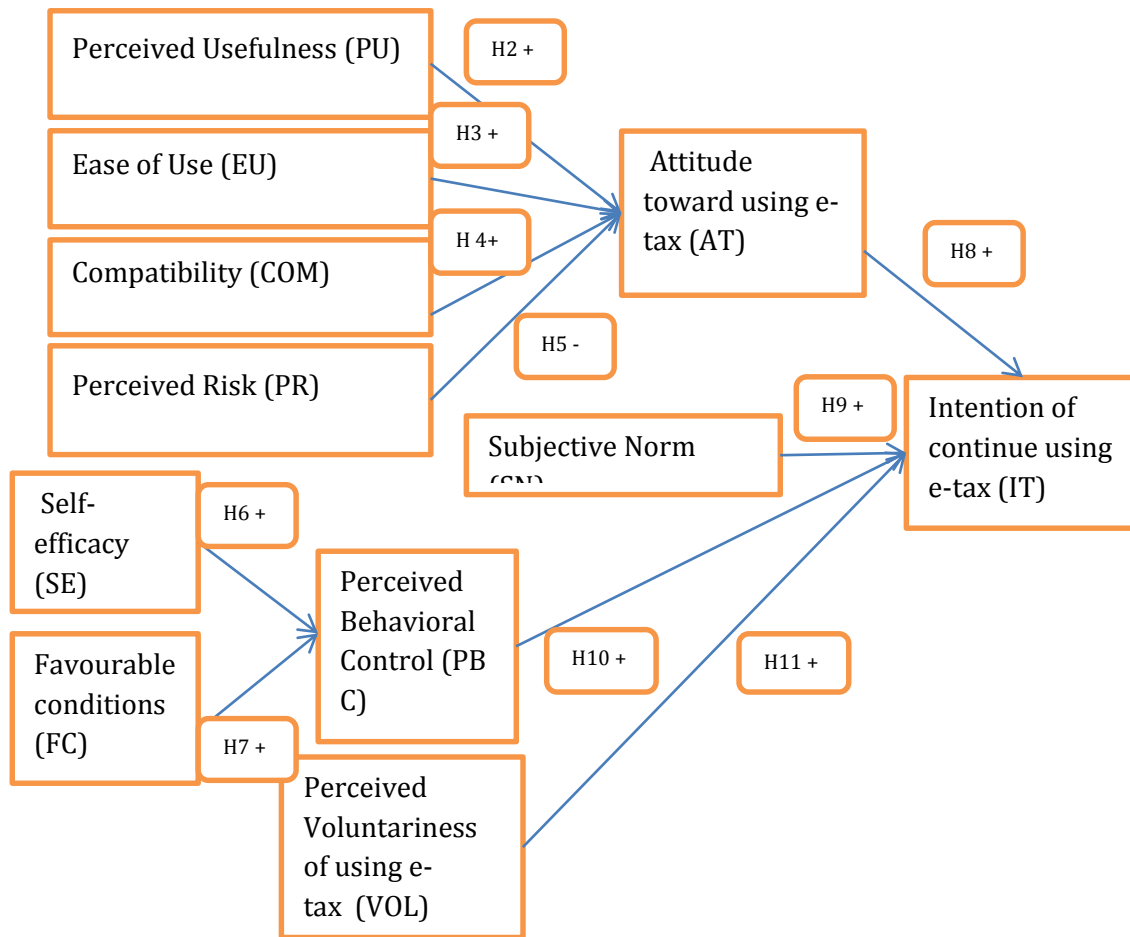
According to Karahanna (1999), the intention of continued using technology is determined through (1) the individual's intention to apply technology to work within the next 6 months and (2)

that individual will regularly apply technology to work within 6 months. Research by Azwadi Ali et al (2012) identifies the intention of continued applying technology, including (1) intention to continue using the information system; (2) continue using the information systems is a good idea; (3) continue using the information system without going back to the manual system; (4) open up and embrace the new system because it is better than the previous system.

3. Research model and methodology

3.1. Research framework and hypotheses

Figure 1: Research framework



(Source: Elena Karahanna et al (1999))

Research hypotheses

From the research objectives, the relevant research results on e-government and e-tax mentioned above, the study conducted to test the following hypotheses:

H1: Perceived usefulness of e-tax by tax officials has a positive effect on attitude toward using e-tax.

H2: Ease of use of e-tax has a positive effect on the attitude toward using e-tax.

H3: Compatibility has a positive effect on the attitude toward using e-tax.



- H4:** Perceived risk of e-tax has a negative effect on the attitude toward using e-tax.
H5: Self-efficacy of tax officials has a positive effect on perceived behavioral control.
H6: Favorable conditions have a positive effect on perceived behavioral control.
H7: Attitude toward using e-tax has a positive effect on the intention of continued using e-tax.
H8: Subjective norm has a positive effect on the intention of continued using e-tax.
H9: Perceived behavioral control of tax officials has a positive effect to the intention of continued using e-tax.
H10: Perceived voluntariness of using e-tax of tax officials has a positive effect to the intention of continued using e-tax.
H11: The characteristics of tax officers make a difference in the intention of continued using e-tax.

3.2. Methodology

This study analysed, evaluated and selected appropriate models in designing a research framework for assessing perception and attitude of supporting of the tax officials regarding the continued application of e-tax.

The study also combined qualitative and quantitative methods in assessing factors affecting the awareness and supportive attitude of tax officials for the continued application of e-tax.

3.3. Methods of collecting secondary data

In this study, secondary data are collected from different sources for different uses. The secondary information is from general reports on online tax declaration and e-tax payment of the General Department of Taxation of Vietnam, reports on e-tax implementation of tax departments, and general reports on e-tax of district tax departments.

In addition, the study also collected data of e-government implementation, World Bank documents on e-government ratings. Besides, the information published in magazines, articles, forums, and websites of government agencies on the process of e-government and e-tax implementation is also collected and summarised through many different sources.

3.4. Sample of research

After synthesizing the survey questionnaires, 343 questionnaires meet the requirements for analysing. In general, tax officials' answers are honest toward the questions in the survey. Some statistical results on survey sample are summarized in Table 1.

Thus, the research sample has covered the tax officials working on three levels of the tax industry with a relatively reasonable rate in comparison to the overall tax officials, the working department of the tax officials has covered the civil servants directly related to the operation of e-tax at the tax offices.

Table 1: *Characteristics of tax officials participating in the survey*

Gender	Male		Female		
	38,8%		61,2%		
Age	Under 26	26-35	36-45	46-55	55+



	16,6%		29,2%		25,7%		19,0%		9,6%	
Degree	Intermediate		College		University				Higher education	
	9,9%		11,7%		42,3%				36,2%	
Working agency	District tax department			Tax department			General Department of Taxation			
	53,1%			35,9%			11,1%			
Working Departm ent	Impleme nting e-tax	Propag anda And suppor t	Tax declarati on and accounti ng	Administr ation	Tax inspectio n and examinatio n	Tax debt managem ent	Inform ation Techno logy			
	6,7%	20,1%	20,1%	16,6%	17,8%	7,6%	11,1%			
Comput er skill	B			C			IT Engineer			
	42,0%			46,9%			11,1%			
Number of training sessions particip ated	No training		1 times		2 times			3 times and above		
	9,6%		43,1%		36,7%			10,5%		

(Source: Summaries from survey results)

4. Results and discussion

4.1. Reliability analysis of Cronbach's Alpha

Analyzing the reliability of the scale is a necessary step to test the internal consistency of the scale developed from the theoretical model using Cronbach's Alpha coefficient. The results of the scale reliability analysis show that three observations PU2, COM4 and PC2 have no internal consistency with observed variables in the same group and may be considered to be removed from the scale. The Cronbach's Alpha values of the elements in the model after removing 3 observations of PU2, COM4 and PC2 are all higher than 0.67 which is acceptable in this study. This proves that the primary data collected based on the observed variables have a certain consistency with the factors in the research model.

4.2. Exploratory Factor Analysis

EFA analysis results in a reduction of many observed variables into significant factors from collected data. The basis of the reduction in this method is based on the linear relationship of the elements with the observed variables. Hair & et al (2010) point out that EFA is implemented based on a number of conditions to ensure a practical meaning, such as: (1) the minimum of Factor Loading must be higher than 0.3; higher than 0.4 is considered "important"; higher than 0.5 is considered "practical meaning" and is a condition for EFA analysis; (2) KMO coefficient (Kaiser-



Mayer-Olkin) has to meet: $0.5 \leq KMO \leq 1$; (3) Barlett test is statistically significant (or Sig. < 0.05); (4) The overall variance explains more than 50% of the variation of observed variables (Total Variance Explained > 50%).

The results of the first EFA analysis show that there is an inappropriate observation. That is the observation of PU2 which has factor loading less than 0.5, so there is little practical meaning. These are also considered factors to be removed from the scale in the reliability analysis. Thus, this factor is excluded from the research model.

The results of the second EFA analysis with the remaining observations show that observation FC2 does not guarantee convergence requirement with factor loading of 2 factors higher than 0.3. Therefore, it is also necessary to remove the observed variable FC2 from the analysis.

The results of the third EFA analysis show that 5 independent factors are drawn corresponding to the proposed research model. This proves the consistency of the proposed research model with the actual survey.

The EFA analysis results also indicate that the observed variation COM4 is inappropriate in the scale of "compatibility of e-tax procedures" due to the factor loading lower than 0.3, however, this observed variable has a quite high factor loading value for the "favorable condition in using e-tax" and should be considered to be placed on the scale of this factor.

Table 2: *Rotated component matrix*

	Component				
	1	2	3	4	5
PU01	,784				
PU03	,771				
PU04	,814				
PU05	,828				
EU1		,806			
EU2		,782			
EU3		,767			
EU4		,816			
COM1				,806	
COM2				,789	
COM3				,814	
COM4			,874		
SE1					,895
SE2					,888
FC1			,878		
FC3			,867		

Extraction method: Principal Component Analysis.

Rotation method: Varimax with Kaiser Normalization.

a. Rotation converged in 5 iterations



(Source: Authors)

4.3. Correlation Analysis

Correlation analysis is used to test the linear relationship between variables. Independent variables have a linear correlation with dependent variables is the basis for implementing linear regression analysis. The analytical results show that the independent variables have a linear correlation relationship with the dependent variable in the research model with a meaning level less than 0.01 except for the independent variable SN. The independent variables are not correlated. Thus, the SN variable may not be appropriate in this linear regression model and should be considered to be removed from the model. This is a good premise for the regression analysis in the next step.

4.4. Regression Analysis

The authors propose a model as follows:

- (1) $AT = \beta_{10} + \beta_{11}.PU + \beta_{12}.EU + \beta_{13}.COM$
- (2) $PBC = \beta_{20} + \beta_{21}.SE + \beta_{22}.FC$
- (3) $IT = \beta_{30} + \beta_{31}.AT + \beta_{32}.SN + \beta_{33}.PBC + \beta_{34}.VOL$

a) Regression analysis of equation (1):

Results of ANOVA test with Sig. < 0.05 shows that the linear model is consistent with the equation (1) and survey data.

Equation (1) assesses the factors affecting the attitude of tax officials toward the continue using e-tax (AT), with independent variables: the usefulness of e-tax procedure (PU), the ease of use (EU), the compatibility (COM). The model with R² adjusted = 0.523 indicates that the independent factors explain 52.3% of the variation of the dependent variable AT.

The regression results are shown by the following equation:

$$AT = 0,278.PU + 0,351.EU + 0,504.COM$$

The results of coefficient test show that the coefficients of the equation are statistically significant (Sig. < 0.05). The "compatibility" (COM) has the highest impact on the dependent variable; followed by the "ease of use" (EU) and finally the "usefulness of e-tax procedure" (PU) has the lowest effect on the dependent factor in the regression equation.

Table 3: Mode summary

Model	R	R ²	Adjusted R square	Std error of the estimate	Durbin-Watson
1	,726 ^a	,527	,523	,52259	1,973

a. Predictors: (Constant), COM, PU, EU

b. Dependent variable: AT

(Source: Authors)

Table 4: Regression results by Enter method



Model		Unstandardized coefficients		Standardized coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero order	Partial	Part	Tolerance	VIF
1	(Constant)	-,251	,237		-1,059	,290					
	PU	,278	,038	,273	7,317	,000	,250	,369	,273	,999	1,001
	EU	,351	,036	,360	9,618	,000	,384	,463	,359	,997	1,003
	COM	,504	,034	,562	15,016	,000	,571	,632	,561	,996	1,004

a. Dependent variable: AT

(Source: Authors)

b) Regression analysis of equation (2)

Results of ANOVA test with Sig. < 0.05 shows that the linear model is consistent with the equation (2).

Equation (2) assesses the factors affecting the perceived behavioral control of tax officials when using e-tax (PBC), with independent variables: self-efficacy (SE), favourable conditions (FC). The model with R² adjusted = 0.523 indicates that the independent factors explain 42,4% of the variation of the dependent variable PBC.

The regression results are shown by the following equation:

$$PBC = 0,814 + 0,340.SE + 0,432.FC$$

The results of coefficient test show that the coefficients of the equation are statistically significant (Sig. < 0.05). The "favourable condition" (FC) has a higher impact on the perceived behavioral control of tax officials when using e-tax.

Table 5: Mode summary

Model	R	R ²	Adjusted R square	Std error of the estimate	Durbin-Watson
1	,654 ^a	,427	,424	,61140	1,865

a. Predictors: (Constant), FC, SE

b. Dependent variable: PBC

(Source: Authors)

Table 6: Regression results by Enter method

Model		Unstandardized coefficients		Standardized coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero order		B	Std. Error	Beta
1	(Constant)	,814	,159		5,111	,000					
	SE	,340	,034	,414	10,078	,000	,415	,480	,414	1,000	1,000
	FC	,432	,035	,505	12,298	,000	,506	,555	,505	1,000	1,000

Dependent variable: PBC



(Source: Authors)

c) Regression analysis of equation (3)

The regression results with four independent variables in the model (3) show that the "Subject norm" variable (SN) is not statistically significant. This is also true with the forecast from the correlation analysis of this model. Thus, the SN variable will be removed from the regression equation. The regression result equation (3) after removing the SN variable as follow:

$$IT = 0,466.AT + 0,338.PBC + 0,362.VOL$$

The results of coefficient test show that the intercept of the equation is not statistically significant (Sig. = 0.886 > 0.05) and the slope coefficients are statistically significant (Sig. < 0.05). The independent factors have a strong influence on the dependent factors. In particular, the factor "attitude toward the continue using e-tax" (AT) has the strongest influence, followed by the factor "voluntariness" (VOL) and finally "perceived behavioral control" (PBC). The model with R² adjusted = 0.546 indicates that the independent factors explain 54,6% of the variation of the dependent variable "intention of continued using e-tax" (IT).

Table 7: Mode summary

Model	R	R ²	Adjusted square	R	Std error of the estimate	Durbin-Watson
1	,742 ^a	,550	,546		,50052	1,990

a. Predictors: (Constant), VOL, PBC, AT

b. Dependent variable: IT

(Source: Authors)

Table 8: Regression results by Enter method

Model		Unstandardized coefficients		Standardized coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero order		B	Std. Error	VIF
1	(Constant)	-,029	,200		-,144	,886					
	AT	,466	,036	,474	12,984	,000	,484	,576	,473	,996	1,005
	PBC	,338	,034	,367	10,061	,000	,335	,480	,366	,998	1,002
	VOL	,362	,030	,438	11,988	,000	,452	,546	,437	,996	1,004

Dependent variable: IT

(Source: Authors)

4.5. Test of hypotheses with tax officials

According to the regression results of three equations (1), (2), (3), the results of testing the coefficients all have Sig. < 0.05 (except for the independent variable SN), so therefore the coefficients in the regression equations (except for the variable SN) are statistically significant



(other than 0). The results from data analysis confirmed the support for the hypotheses from H1CB to H10CB.

5. Conclusions and suggestions

The research results indicate that the perception and attitude of continued applying e-tax of tax officers are at a reasonable level and influenced by perceptions of the benefits of e-tax, the compliance of e-tax, and the ease of use of e-tax.

The research results also provide some recommendations to the Government, the Ministry of Finance, enterprises and stakeholders to promote the application of e-tax in Vietnam.

Firstly, petitions to the Government: The Government proceeded to create a replacement to the Decree No. 27/2007 / ND-CP on electronic transactions in the finance field which was obsolete in comparison to contemporary transactions. The Government needs to prioritize financial resources for the modernization of the public sector, especially the public administration sector with IT modernization programs in public sector each year. The Government should promote the implementation of the Decree on policies to develop public-private partnerships to attract investment resources for e-government and e-tax.

The Government creates information channels to promote e-government, electronic public services, and interconnection between e-tax services.

In terms of technological policies, the Government proceeds to give each citizen a digital identification to apply to all public electronic transactions.

In terms of legal policies, the Government needs to improve the legal system, especially proposing to the National Assembly to improve tax policies towards simplification in order to facilitate the application of e-tax.

Secondly, petitions to the Ministry of Finance: Within the scope of public financial management, the Ministry of Finance needs to play an active role in coordinating e-tax services, e-customs and e-insurance, and e-banking to create electronic services that are connected and create the simplest conditions for enterprises.

The Ministry of Finance needs to organize an annual review of Vietnam's competitiveness in relation to electronic financial services, including e-tax; develop standard indicators to assess the competitiveness of electronic public financial services according to world standards.

The Ministry of Finance reviews tax laws to find out complex, conflicted and inappropriate points of tax laws, suggests to the Government to propose simple bills for e-tax application.

Thirdly, petitions to enterprises and stakeholders: besides efforts of the state management agencies, enterprises are proactive in learning and awarding the benefits of e-tax and improving the IT capacity in implementing new e-tax services.

Tax agents, tax accountants apply electronic services of the tax industry and actively encourage enterprises to apply e-tax, communicate to enterprises and support them to overcome difficulties in using the service.

Organizations which are providing electronic signature services, digital signatures, organizations providing value-added services on electronic transactions in the tax field, commercial banks actively improve the quality of services, the ability to meet customers' needs,



coordinate with tax authorities to improve quality of services in a coordinated manner, coordinate in training and guide taxpayers, coordinate e-tax operations with the tax authorities in transactions that transmit and receive between taxpayers and tax authorities, coordinate with tax authorities to receive support and answers regarding tax problems.

6. References

- [1] Ajzen, I. (1991) The Theory of Planned Behavior, *Organizational Behavior and Human Decision Processes*, 50(2), 179-211.
- [2] Azwadi Ali , Mohd Shaari Abdul Rahman And Wan Nur Syahida Wan Ismail (2012), redicting Continuance Intention to Use Accounting Information Systems Among SMEs in Terengganu, Malaysia, *Journal of Economics and Management* 6(2): 295 – 320 (2012).
- [3] Bhattacharjee, A. (2001a) An Empirical Analysis of the Antecedents of Electronic Commerce Service Continuance, *Decision Support Systems*, 32(2), 201–214.
- [4] Bhattacharjee, A. (2001b) Understanding Information Systems Continuance: An Expectation Confirmation Model, *MIS Quarterly*, 15(3), 351-370.
- [5] Bhattacharjee, A. 2001. "Understanding Information Systems Continuance: An Expectation-Confirmation Model," *MIS Quarterly* (25:3), pp. 351-370.
- [6] Gebauer, L.; Söllner, M. & Leimeister, J. M. (2013): Towards Understanding the Formation of Continuous IT Use, *Thirty Fourth International Conference on Information Systems, Milan 2013*
- [7] General Department of Taxation (2015), Directive 01/CT-TCT on accelerating the reform of administrative procedures to create favorable conditions for taxpayers, issued on September 14, 2015.
- [8] General Department of Taxation (2015), *Report on the results of the implementation of the Government's Resolution No. 19 / NQ-CP contributing to improving the business environment and enhancing national competitiveness in the field of taxation in 2014; Tasks and solutions in 2015 and 2016*.
- [9] Karahanna. E, Detmar W. Straub And Norman L. Chervany (1999), Infomation Technology Adoption Across Time: A Cross-Sectional Comparison of Pre-Adoption and Post – Adoption Beliefs, *MIS Quarterly*, Vol.23 No.2, pp.183-213.
- [10] Moore, G.C., và Benbasat, I. (1989) “Development of an Instrument to Measure the Perceptions of Adopting an Information Technology Innovation,” *Information System Research* (2:3), pp 192-222
- [11] Prime Minister (2010), Decision 1605/QĐ-TTg approving the national program on application of information technology to operations of state agencies during 2011-2015.
- [12] Prime Minister (2010), Decision 1605/QĐ-TTg approving the national program on application of information technology to operations of state agencies during 2011-2015.
- [13] Zanna, M.P., and Rempel, J.K. (1988), Attitude: A New Look at Old Concept,” in *The Social Psychology of Knowledge*,. D. Bar-Tal and A.W.Kruglanski 9eds.), Cambridge University Press, New York.