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## To Study the Taxpayer's Perception about Adoption of E-Filing in Gujarat State

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**Abstract:** The present research is an attempt to study the taxpayer's perception about adoption of E-filing. Understanding of the research topic reviews of literature relating adoption and intention. Important studies relating to citizens' adoptability and their intentions. In current digital India campaigning, everyone is talking about doing all transaction digitally. However, in India yet there is lots of improvement needed in terms of infrastructure support, user friendliness, confidence about use of digital platform and many more things. In same context, it is obvious question in mind of most of the researcher that whether Indian people are accept the digital medium for filling their returns or not. Thus, using well known UTAUT model for understand Indian are intend to use e-filing facility or not.

conducted have been reviewed. This chapter deals with

1. Problem Statement and Objectives of the Study
2. Hypotheses & conceptual framework
3. Graphical presentation of hypothesis
4. Research design
5. Sampling design
6. Scope for future Research
7. Limitation of study
8. Conclusion

### 1. Problem Statement and Objectives of the Study

With help of The definition of the problem to be researched is, according to the AMA (The American Marketing Association), the most important step in any research project (Martin, Loubcher & Van Wyk, 1996). Trochim (1997) also mentions the problem definition as one of the most difficult and least discussed aspects of research. Thus, before going ahead based on literature review, the problem statement for the current study:

Based on above problem statement main objectives of the study are

1. To study conceptual frame work of e filing.
2. To examine item analysis for scales used for e-filing perception viz performance expectancy, effort expectancy, social influence, facilitating Condition, trust Worthiness, self efficacy, perceived security control, perceived Risk, and intention to use
3. To study relationship between performance expectancy and intention to use e-filing.
4. To study relationship between Effort expectancy and intention to use e-filing.
5. To study relationship between Social influence and intention to use e-filing.
6. To study relationship between Facilitating condition and intention to use e-filing..

### 2. Hypotheses & conceptual framework

Using literature review, UTAUT model was adopted for the purpose of the study. Hence, all independent variables namely Performance expectancy (PE), Effort expectancy (EE), Social influence (SI), Facilitating condition (FC), Trust worthiness (TW), Self efficacy (SE), Perceived security control (PSC) and Perceived risk (PR) taken in to consideration. Here in current study habit wasn't taken as in India taxpayer's are least habitual to the use of e-filing method. Thus, based on this following hypothesis were developed:

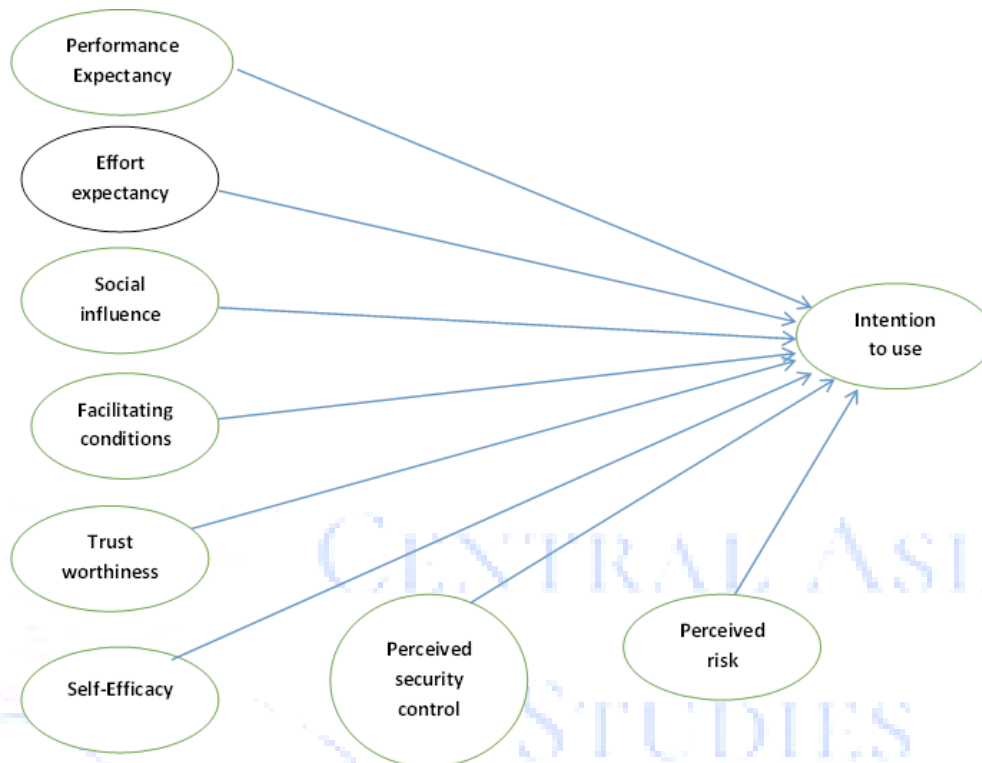
- H<sub>1</sub>(a): There is a significant relationship between Performance expectancy and intention to use e-filing.  
H<sub>1</sub>(b): There is a significant relationship between Effort expectancy and intention to use e-filing.  
H<sub>1</sub>(c): There is a significant relationship between Social influence and intention to use e-filing.  
H<sub>1</sub>(d): There is a significant relationship between Facilitating condition and intention to use e-filing.  
H<sub>1</sub>(e): There is a significant relationship between Trust worthiness and intention to use e-filing.  
H<sub>1</sub>(f): There is a significant relationship between Self efficacy and intention to use e-filing.  
H<sub>1</sub>(g): There is a significant relationship between Perceived security control and intention to use e-filing.  
H<sub>1</sub>(h): There is a significant relationship between Perceived risk and intention to use e-filing.

Above hypothesis have been presented in graphical format as below

This hypothesis can be shown as part of proposed model in figure 1.

**Figure 3.1:****3. Graphical presentation of hypothesis**

**Research framework used to study the taxpayers perception about adoption of E-filing in Gujarat state**



Moreover there is effect of demographical factors on selected above 9 factors. Hence the researcher has tried to examine cross relationship between demographical profile of responded and selected 9 factors. In this regard, following hypothesis were developed.

H<sub>1</sub>(1):: There are in significant deference between gender of respondents and selected 9 factors- EE ,PE., SI., FC, TW. SE. PSC . PR and ITU.

H<sub>1</sub>(2):: Age creates any significant difference in EE ,PE., SI., FC, TW. SE. PSC . PR and ITU

H<sub>1</sub>(3):: Education creates any significant difference in EE ,PE., SI., FC, TW. SE. PSC . PR and ITU

H<sub>1</sub>(4):: Annual Income creates any significant difference in EE ,PE., SI., FC, TW. SE. PSC . PR and ITU

H<sub>1</sub>(5):: Occupation creates any significant difference in EE ,PE., SI., FC, TW. SE. PSC . PR and ITU

**4. Research design**

A quantitative methodology constructs hypotheses and then tests them (Leedy, 1993). Quantitative data is numerical measurements used directly to represent the properties of something. A statistical study attempts to capture the characteristics of a population by making deductions based on a sample's characteristics. Hypotheses would be measured quantitatively and generalizations made based on the representativeness of the sample and the validity of the design (Cooper and Schindler, 2001: 137).

This study basically aims to investigate the taxpayer's perception about adoption of E-filing in Gujarat state. And therefore, this study used descriptive design and data was empirically.

### 5. Sampling design

Despite the large range of consumers eligible for this general investigation some requirements were established. Only respondents of eighteen years or older were allowed to participate in the research considering the nature of variables involved. So, target population is any taxpayer in Gujarat state.

Respondents are selected based on random selection from north, south, east, west and central zone of Gujarat state. Each district from the zone was considered for the data collection. Overall data was selected as follow:

**Table 3.1: Sample Selection from Gujarat state**

Zone	District	Taluka	Sample
North Gujarat	Mehsana	Mehsana	30
		Unjha and Vishanagar	20
	Patan	Patan	30
		Sidhpur and Chansma	20
	Sabarkantha	Himantnagar	30
		Idar and Modasa	20
	Banaskantha	Palanpur	30
		Deesa and Dhanera	20
East Gujarat	Vadodara	Vadodara	40
		Padara	15
		Savli	10
		Dabhoi	10
	Panchmahal	Godhara	25
		Lunavada	10
		Halol	10
		Kalol	10
		Santrampur	10
	Dahod	Dahod	30
		Zalod	10
		Fatehpura	10
South Gujarat	Surat	Surat	30
		Bardoli and Kangraj	20
	Navsari	Navsari	15
		Gandevi and Jalapur	10
	Dang	Aahava	10
	Valsad	Valasad	15
		Pardi and Umargam	10
	Tapi	Vyara	15
		Sonagadh and Vaglod	10
	Narmada	Narmada	15
		Nandod and Dediapada	10
	Bharuch	Bharuch	25
		Jambusar and Ankleshwar	15
Center Gujarat	Ahmedabad	Ahmedabad	30
		Bavara	10

		Sanand	10
	Anand	Anand	20
		Borasad	15
		Karmsad	15
		Kheda	Kheda
		Nadiad	30
		Kapadvanch	15
		Gandhinagar	Gandhinagar
		Dehgam and Kalol	20
		West Gujarat	Amareli
	Bhavnagar	Savarkundla and Lathi	10
		Bhavnagar	15
	Junagadh	Mahua and Ghootha	10
		Junagadh	15
	Jamnagar	Una and Talala	10
		Jamnagar	10
	Kuchha	Khumba and Bhunvaj	10
		Bhuj	20
	Porbandar	Gandhidham and Anjar	15
		Porbandar	10
	Rajkot	Ranavav and Kutuian	10
		Rajkot	20
	Surendranagar	Gondal, Upleta and Morbi	15
		Surendranagar	10
		Wadhavan and Limadi	10
		Total	1,000

Figure 3.2 Sample Planning of Gujarat

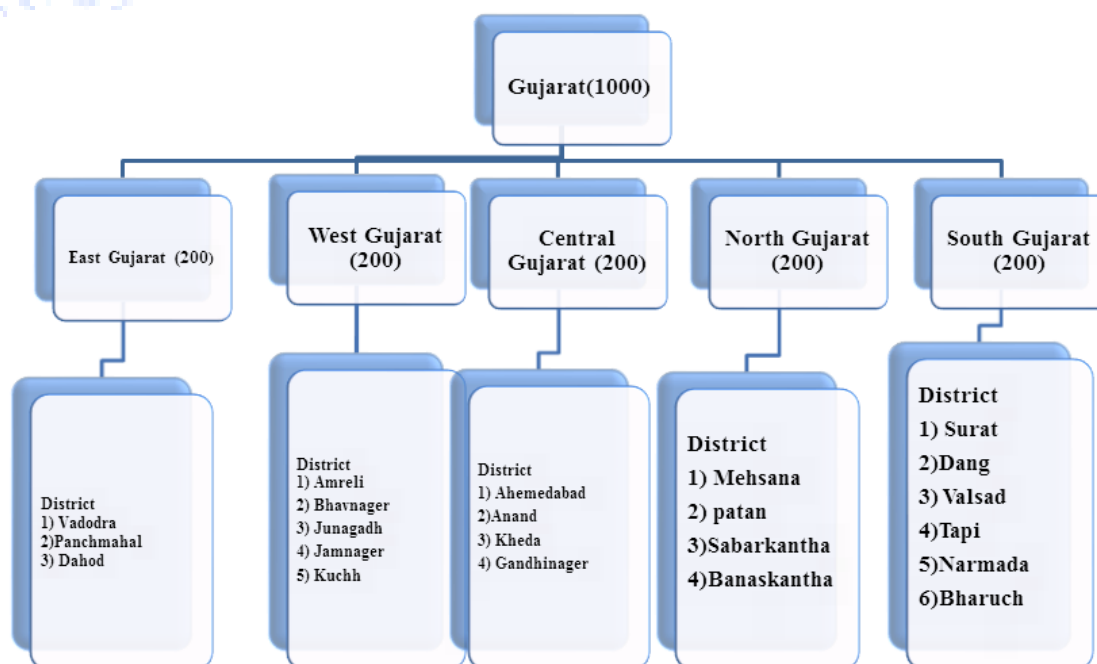


Chart 3.1 Chart of North Gujarat

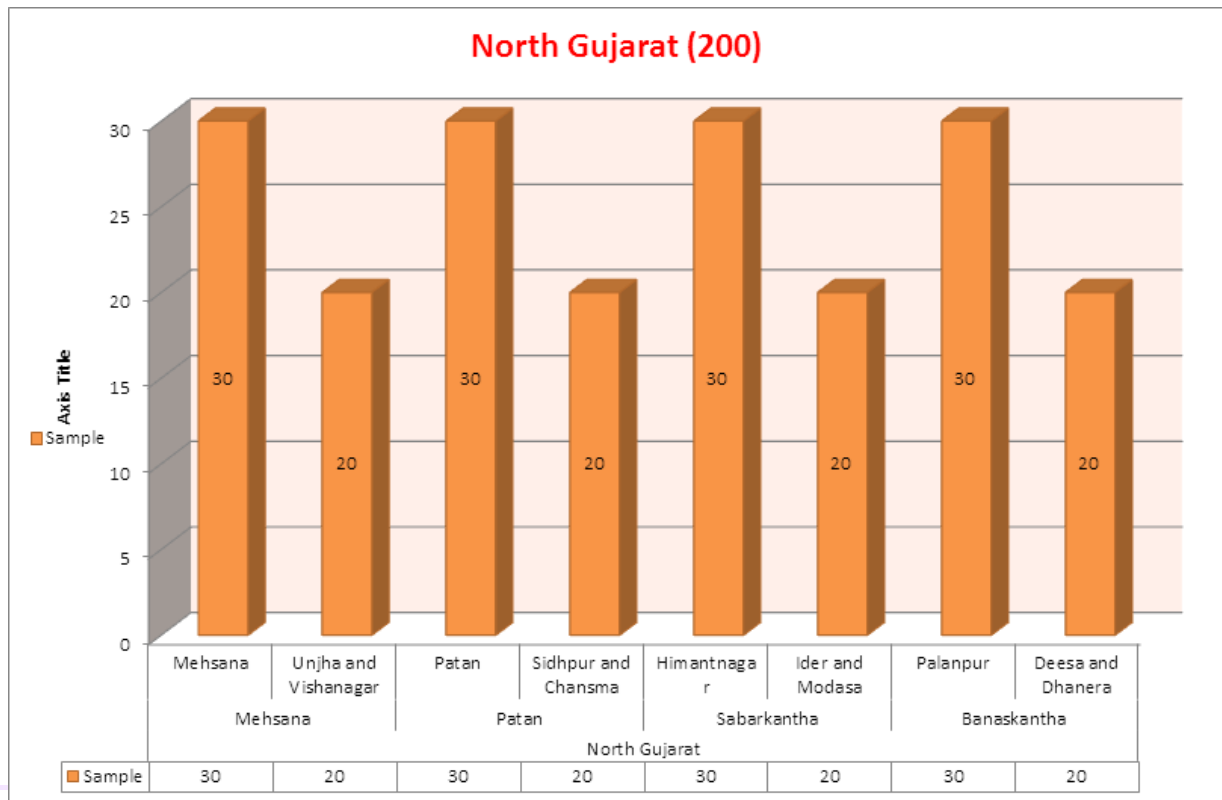


Chart 3.2 Chart of East Gujarat

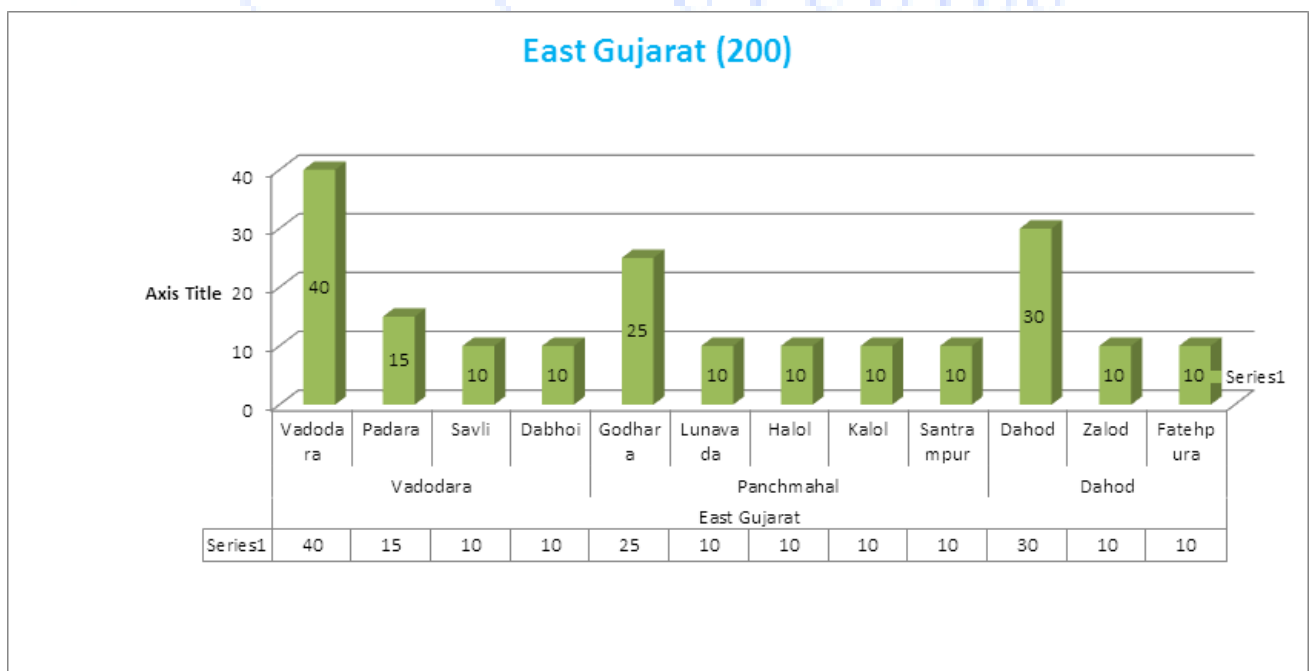


Chart 3.3 Chart of South Gujarat

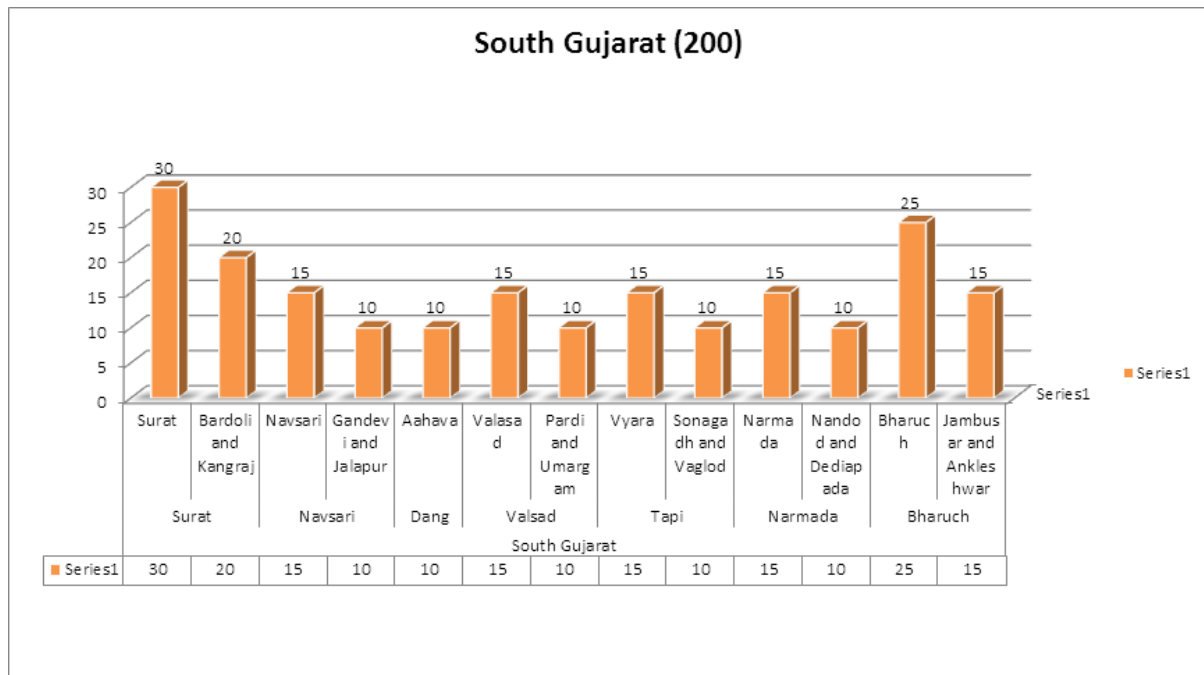


Chart 3.4 Chart of Central Gujarat

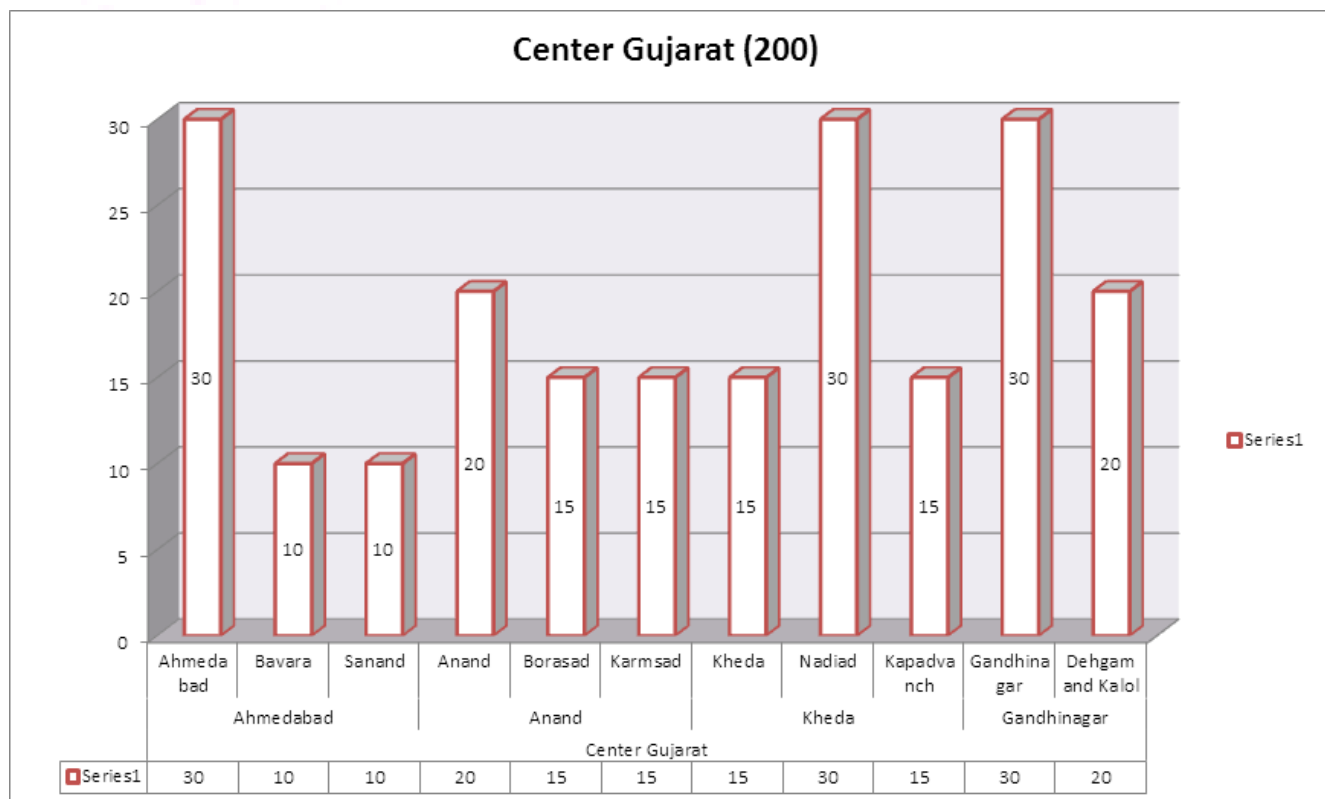
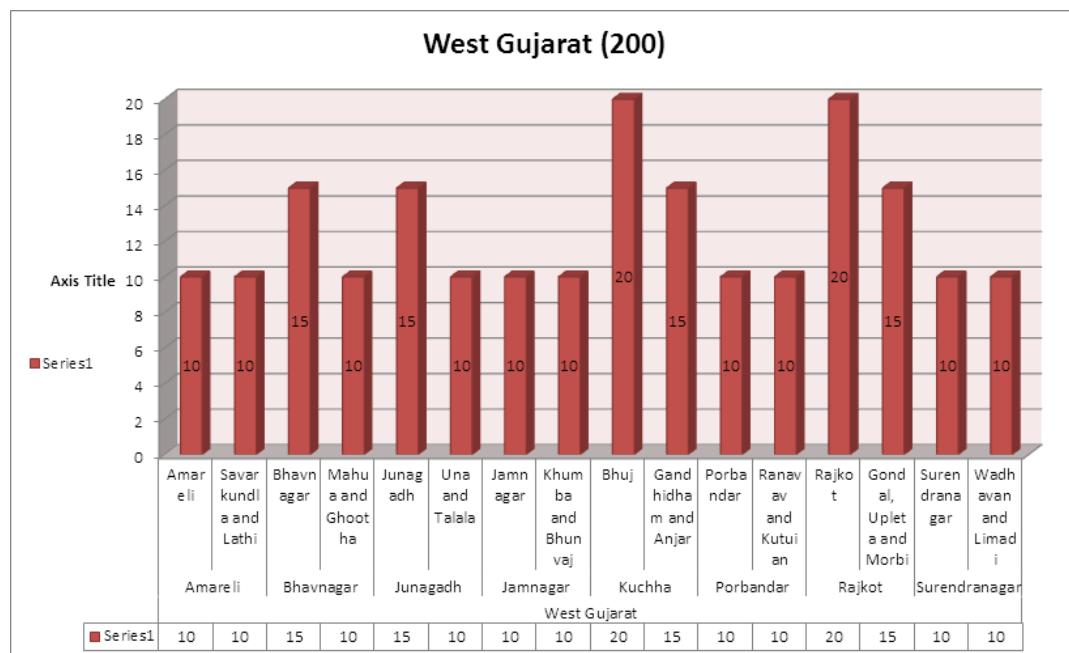


Chart 3.5 Chart of West Gujarat



### Source of data collection

- (1) Primary data collection - The study is mainly based on the primary source of information collected through questionnaire. The Primary data have been collected from the concerned responder, who are adopting e-filling with the help of multiple choice structured questionnaires
- (2) Secondary Data- The secondary data has been collected from various books, journals, magazines, income tax payers and consultants, newspapers, articles, and websites etc.

Table. 3.2 Constructs and items

Construct	Specification	Items	Adapted from study
PE	Five-item, four point semantic differential scale	1. Useful in day-to-day life 2. Accomplish task more quickly 3. Increase productivity 4. Enhances effectiveness	Carter et al. (2011)
EE	Five-item, five point semantic differential scale	1. Easy to learn 2. Easy to use 3. Easy to modify data 4. Instruction easy to follow 5. Clearer and more understandable	Carter et al. (2011)
SI	Five-item, three point semantic differential scale	1. People who influence 2. People who are important 3. People around who use	Carter et al. (2011)
FC	Five-item, five point semantic differential scale	1. Necessary resources 2. Necessary knowledge 3. Compactable with other	Venkatesh et al. (2003)



		technology 4. Help from other 5. Feel comfortable	
TW	Five-item, three point semantic differential scale	1. Enough safeguards 2. Legal and technological structures adequately protect 3. Robust and safe environment	Belanger and Carter (2008)
SE	Five-item, four point semantic differential scale	1. Ability to file 2. Ability to navigate e-file links on website 3. Ability to navigate data screens on website 4. Ability to fill and submit form electronically	Carter et al. (2011)
PSC	Five-item, three point semantic differential scale	1. Security measures 2. Protection of transactional information 3. Feel secure	Carter et al. (2011)
PR	Five-item, four point semantic differential scale	1. Personal tax information to be stolen 2. Feel uneasy psychologically 3. Do not think secure because of privacy and security concern 4. risky	Schaupp and Carter (2009)
IU	Five-item, five point semantic differential scale	1. Will use e-filing system 2. Will use e-file for tax 3. Will use internet for e-file 4. Will experiment with e-file service 5. Intend to use e-filing for next year return	Schaupp and Carter (2009)

### Statistical tests used

A number of demographic and socioeconomic factors may show possible impact on the dependent variable under consideration. At the same time, number of other factors together is showing impact on the dependent variable. Based on type of research question and type of research data collected above two point leads to use of ANOVA, Post-hoc and Regression analysis for testing impact of different variables on intention of use e-filing returns by people living in Gujarat region.

### Analysis of variances (ANOVA)

### Multiple regression

### 6. Scope for future Research

The present research study opens the doors for future research about adoption of e-filing. Hence there is a wide scopes of future research on adoption of e-filing as described below. Moreover the present research study will be helpful for such future researches.

1. A comparative study of taxpayers' perception about e-filing adoption among various states of India.
2. A comparative study of rural and urban area taxpayers' perception about e-filing adoption in Gujarat state/ other states of India.
3. A comparative study of various income sources and taxpayers' perception about e-filing adoption in Gujarat state/ other states of India.
4. A study of taxpayers' perception about e-filing adoption in Gujarat state by other variables,
5. A study of taxpayers' perception about e-filing adoption in Gujarat stat by applying various technological models like TAM-1., TAM-2 TAM-3 etc.

## 7. Limitation of the study

The research study has following limitation.

1. The researcher has use primary data in the study. So researcher has to depend upon respondent partiality..
2. The answer given by respondents may be bias which may affect the result.
3. The respondents may fill up incomplete questionnaire.
4. Researcher used same statistical tools, so tolls limitation may be effected to result
5. Researcher has been used prescribed sampling technique, so technique limitation also effect the resul

## 8. Conclusion

This chapter described the adoption and intention of taxpayers this study applied to test the hypothesis. The appropriate research design and data collection methods used were detailed. The sampling procedures were outlined and the operational definitions were developed. The questionnaire design and survey procedures were provided and justified. Finally, the criteria of validity and reliability were developed to ensure accuracy of measurements. This study as to be focus on taxpayers intention to ward e-filing adoption is positive or not In part of education and age are very highly influenced by easily adoption with the factor of trust, security all independent variables namely Performance expectancy (PE), Effort expectancy (EE), Social influence (SI), Facilitating condition (FC), Trust worthiness (TW), Self efficacy (SE), Perceived security control (PSC) and Perceived risk (PR) taken in to consideration. Here in current study habit wasn't taken as in India taxpayer's are least habitual to the use of e-filing method.

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