

# **THE ADOPTION OF ELECTRONIC TAX FILING SYSTEM IN KARACHI**

**By**

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## MBA Thesis

### 2<sup>nd</sup> Half-semester Progress Report & Thesis Approval Statement

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#### Supervisor-Student Meeting Record

No.	Date	Place of Meeting	Topic Discussed	Signature of Student
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#### APPROVAL FOR EXAMINATION

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I hereby certify that the above candidate's thesis has been completed to my satisfaction and, to my belief, its standard is appropriate for submission for examination. I have also conducted plagiarism test of this thesis using HEC prescribed software and found similarity index at 12% that is within the permissible limit set by the HEC for the MBA thesis. I have also found the thesis in a format recognized by the Department of Management Sciences.

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### Abstract

**Purpose-** The research project aims to investigate the behavioral intention to adopt the information technology introduced by federal revenue board for facilitation in submitting revenue tax return. More specifically, this study intended to classify and test the elements manipulating the acceptance behavioral intention.

**Methodology/sample-** The research was a single case study and has been designed to test the theory of framework for adopting the technology, and was declared as deductive research approach. Five hypotheses have been proposed based on the determinants i.e. perceived ease of use, perceived usefulness, perceived risk, accounting and tax knowledge, and computer self-efficacy, and primary data has been collected by conducting personal survey. A questionnaire has been adopted from multiple existing research studies for data collection, and data from 350 respondents have been collected through convenient sampling technique. Linear regression has been integrated to test the proposed hypotheses.

**Findings-** Observed ease of use, accounting as well as tax knowledge, and PC self-efficacy have been found significantly associated with behavioral intention to adopt the technology with positive variance. Perceived usefulness was also found significantly associated with behavioral intention of taxpayers but it showed negative variance. While, observed fear has been found having insignificant impact on the intent of human behavioral.

**Practical Implications-** In the light of empirical evidences, it has been suggested that FBR need to take perceived ease of use, perceived usefulness, accounting and tax knowledge, and computer self-efficacy into consideration and need to pay attention on these factors in order to improve the perception plus behavioral intention of the taxpayers.

**Keywords:** *Behavioral intention, perceived ease of use, perceived usefulness, perceived risk, accounting and tax knowledge, computer self-efficacy, FBR Pakistan, e-filing tax return.*

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