FACTORS INFLUENCING INTENTION TO USE ELECTRONIC TAX FILING

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ABSTRACT

Purpose - Electronic tax filing is an emerging area of e-governance. This research reviews the model of e-filing adoption that identifies adoption factors and personal factors that impact citizen acceptance of electronic filing and presents a refined integrated conceptual framework in this field.

Design/Methodology/Approach – A review of available literature was summarized to identify the factors influencing the behavior intention using Unified theory of acceptance and use of technology (UTAUT) model so that most studied factors will be taken into consideration for future empirical research.

Findings – The majority of the earlier studies showed that the performance expectancy (PE), Effort expectancy (EE), Social influence (SI) and Facilitating conditions (FI) are the most studied variables and most important variables affecting the behavior intention of the taxpayers to use electronic tax filing.

Paper type- Review
Key words: Electronic tax filing, UTAUT Model, Behavior Intention.