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ABSTRACT

Itax system had been operational in Kenya since year 2008. However it had not been fully established how the system influenced the revenue collection. This study sought to determine employee perceptions on the effect of intergrated Tax system reliability on revenue collection in Kenya Revenue Authority. The study adopted a comparative event study research design. This study targeted 145 employees from KRA headquarters in Nairobi. Stratified and simple random sampling method was used to obtain a sample size of 107 from the target population. The study used questionnaires to collect primary data. Quantitative data was analyzed using descriptive statistical techniques which included frequencies, means, and standard deviations. Pearson Product Moment correlations was used to establish the relationships between the variables. The findings indicated that reliability of the iTax system has led to a notable increase in the revenue collected. It was therefore recommended for KRA to ensure that the iTax system provides clear, precise and timely information on taxation as well as respond expeditiously to every taxpayer's enquiry. Also, since the online tax system is yet to be famous, having single tax web portals for all taxes and taxpayers can make it easier for taxpayers to comply with their tax obligations. The limitations of the study included limited length of time that the iTax system had been in place.

Key Words: *itax Reliability, Revenue Collection*

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INTRODUCTION

The realization of government objectives through the use of electronic and online services calls for adequate planning and detailed analysis into the benefits and potential challenges (Stafford & Turan, 2011). Essentially, the iTax system implies of the filing of taxpayer's taxes through governmental online revenue and payment collection systems (Chen *et al.*, 2015). The Revenue Authority in Kenya (KRA) mainly expounds on the one iTax system concept by referring greatly to it as the Integrated Tax Management System (ITMS). These system had been in operation for the last about seven years, with the initial rolling-out being implemented in the month of January 2009 (Revenue, 2016). This study recognized that major milestones had been achieved through shifting from the paper-based manual filing of taxes to e-filing of income and expenses among the Kenyan taxpayers. Despite there being the bright side of iTax, there were several major shortcomings and/or challenges, and complexities being experienced by both the taxpayer and the Authority. The research study, therefore, sought to discuss the duo aspect of online tax and income declaration and revenue collection in the republic of Kenya.

The iTax system was launched in 2011 and thereby implemented by renowned Indian firm called Tata. The system enhances the online system previously used by KRA, which the general public had complained about its inefficiencies (Malonza, 2016). The web-enabled system seeks to make tax compliance and submission a simple, quick and very secure exercise which is in turn expected to bring down the large costs of tax compliance in mainly logistics, and help reduce intense interaction between staff and taxpayers (KRA, 2016). This is part of the KRA's mission to attain the best global practices in tax and revenue administration, and the taxman intended to hugely benchmark against super nations that have fully automated tax systems, including the United States of America (Malonza, 2016). The iTax is an improvement of the previous slow legacy system by the Authority that

was used for the manual return processing and spawned serious customer dissatisfaction problems. The Authority argued that most and major taxpayers were locked out by the inefficiencies and the bureaucratic systems hence the introduction of the system. With the brand new system, taxpayers are mainly able to register, file returns, make the payments and enquire about their pin status, while also monitoring their tax accounts in real-time and 24 hours a day. The tax system eliminates many previous rogue agents who swindled taxpayers by them keeping outdated electronic registers of the agents. To further cut down on the cost of taxation, the taxpayers were required to fill their returns while offline by downloading the returns form, fill it and then upload it at their own convenience. The system has integrated all the banks so as to ensure that all taxpayers are covered. The system has also simplified and quickened the tax compliance processes and secured the revenue collection exercises, thereby bringing down the huge cost of tax and revenue administration (Roman, 2014).

Statement of the Problem

Revenue collection is very important for every government in the world as it enables the government to acquire assets which are not liable to debt and which the government uses to develop its economy (Ngotho & Kerongo, 2014). However, revenue collection in the developing economies like Kenya has not always been as effective as it should be. The ineffectiveness is attributable to many factors.

Since 2011, there have been surveys and reports carried out in Kenya for the purpose of exposing weaknesses in service delivery as well as enhancement of revenue collection due to the need to increase revenue raised (Cheeseman & Griffiths, 2015). The National Business Agenda released by members of the private sector pointed out that despite improved services, taxpayers still face difficulties from the complexities of ever-changing processes and statutory procedures as well as the forms and paperwork that are required to be filled for service requests (Tanzania Revenue Authority,

2000). As a result, the Taxpayer Program iTax was developed so as to improve service delivery and enhance iTax compliance (Kenya Revenue Authority, 2015). The challenges experienced in the implementation of the iTax system in Kenya can be attributed to insufficient user education and resistance to technology. Increased awareness of the operation and benefits of the system by key stakeholders including KRA and individuals' initiative to embrace the technology are amicable counter solutions (Chao, 2005)

Resistance to technology limits the potential of a target group from attaining maximum benefits (Fu, Farn, & Chao, 2005). The technology employed by iTax facilitates the administration of government tax revenue collection by using new technology such as ICT. Besides, the technology enables taxpayers to make online pin registration and thereby qualify to remit taxes via the platform. This study focused to determine the effect of iTax system reliability on revenue collection in Kenya Revenue Authority.

Research Objective

The purpose of the study was to determine employee perceptions on the effect of iTax system reliability on revenue collection in Kenya Revenue Authority.

LITERATURE REVIEW

Diffusion of Innovation (DOI) Theory was developed by E. M. Rogers in 1962 and is one of the most renowned theories of sociology and its use began in communication in trying to explain how, given time, a given thought or idea is assimilated, gains momentum and eventually diffuses in a given social setting. The process through which a given technology is adopted by individuals in a given setting entails diffusion. Investigations on innovation diffusion has been broadly connected in orders, for example, education, human science, communication, agriculture, marketing and IT and so on (Rogers, 1995; Karahanna, Straub & Chervany, 1999; Agarwal, Sambamurthy, & Stair, 2000). In this case, innovation is an idea practiced or is an

object that is viewed as new by a person or another unit of adoption (Rogers, 1995).

Rogers (1995) points out that diffusion isn't a solitary, widely inclusive hypothesis, yet rather a few hypothetical points of view that identify with the general idea of diffusion; that is, it is a Meta hypothesis. Alternatively, he asserts that diffusion is the process with which a given innovation is communicated within specific means, given time, within a given social structure. In this manner, the IDT theory contends that "potential client settle on choices to embrace or reject an innovation in view of convictions that they frame about the innovation" (Agarwal, 2000).

Four components impact the adoption of an innovation by individuals from a firm: the innovation, channels of communication that can be used to spread information concerning the innovation, time and the attributes of the social group within which the innovation is intended for (Rogers, 1995). Additionally, adoption is a function of successful innovation approaches such as the capabilities, resources and technological readiness of the adopter. Rogers further indicates two noteworthy hypotheses used to explain innovation diffusion particularly for reasons for embracing ICT for organizations like SMEs. These are (1) the individual innovativeness hypothesis, (2) the hypothesis of perceived attributes.

The individual innovativeness hypothesis relies on the individual who assimilates the innovation and when they do this. With innovators who are the daring people and pioneers driving the way, they can receive regardless of a high level of vulnerability about the development at the season of adoption, and will acknowledge an incidental misfortune when another thought demonstrates fruitless. The other group is the early adopters who embrace the innovation in its early stages and are able to spread the information regarding the innovation in the early point in time.

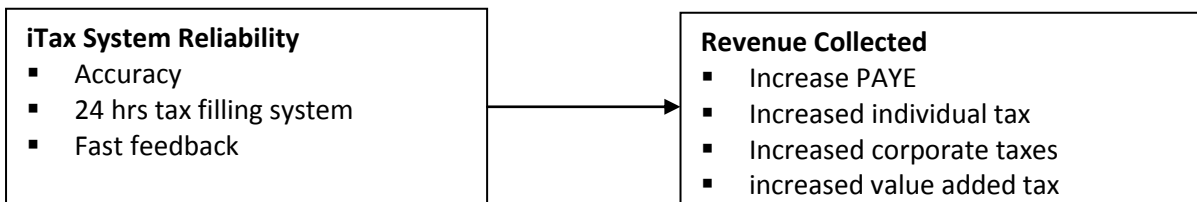
The third group is the early majority who are convinced to assimilate the new innovation early by

the early adopters and innovators and they take a while to ponder over it before they completely assimilate the innovation eventually. The early majority choice to embrace the new innovation is relatively longer compared to adopters and innovators although they are among the first groups to come into contact with the new innovation.

The fourth are the late majority who have a careful approach to any innovation and tend to stay back a bit to make sure that if they adopt the innovation, they would benefit from it and would carefully examine the benefits of the innovation first by assessing those who have embraced the innovation before they do so too. The final group is the laggards and these are those that profoundly incredulous and oppose embracing until totally

necessary. The hypothesis of perceived attributes depends on the idea that people will receive an innovation on the off chance that they see that it has the accompanying qualities.

To begin with, the innovation must have some relative preferred standpoint over a current innovation or the present state of affairs such as modern capabilities and economy in resource requirements. Second, the innovation must align perfectly with the current values, experience and the practices of any eventual adopter. Third, it cannot be extensively unpredictable or seen as troublesome, making it impossible to get it. Fourth, it must have trialability; that is, it can be tried temporarily without adoption. Fifth, it must offer noticeable outcomes (Rogers, 1995).



Independent Variable

Figure 1: Conceptual Framework

System Reliability is the process by which the tax system has the fast ability to assess its administration and other functions accurately and dependably by evaluating the possible requisitions (Miazee & Rahman, 2011). The finding of Miazee & Rahman, (2011) is consistent with the view of one Parasuraman et al. (1988) that itemized the reliability to be the vital and most significant measurement in all of the service's quality dimensions. However, this has been adapted to keep the esteemed taxpayers with up-to-date tax information because it has the ability to perform based on its dependability and accuracy. Jupiter Communications as cited in Bettua (1999) stated that, 23% of the created sites did not respond to email at all, and that a further 15% of them took five days or more to respond. The tax service quality is important because when evaluating an innovation, there is the deep need to know how reliable the system is to meet the main purpose of

Dependent Variable

its adoption. Hence, system reliability is a very important variable to help evaluate the quality of the online tax system.

The Review Scholars, the economists and the researchers have attempted to define the term taxation. However, these bright experts have clearly not yet defined or/and found the standardized the meaning of the names tax and taxation (Erosa, Gustavo & Walter, 2009). The origin of these terms tax and taxation has possibly always been of a subject of major controversy mainly among the economists and the researchers. Scanty literature is available on this subject and has attempted to possibly trace the first known tax system of taxation to the Ancient Egyptians in around 3000 BC -2800 BC that was in the first dynasty of the Old Kingdom (McCluskey, William; Franzsen, & Riël, 2005). However, the possible critical forms that existed by then has also been compounded by this controversy of taxation. Anyanwu (1997) noted that the taxation

process has three main principal objectives which are in regulation of the country's economy and the economic activities, of the raising of revenue for the government and of the controlling of income and employment.

Among other many factors that are likely to determine revenue realized and collected from taxation, the tax base of a country and tax rates applied are the main factors. Tax base of a republic refers to mainly the specification of the entire minimum amount and above amount which is taxable by a government, while the tax rate is that percentage which is usually levied per unit of base by a government to its people. Tax bases are those simply compulsory specifications and objects upon which the tax revenue is derived (Mansfield, 1973).

The tax system, therefore, should be mostly consistent with the over-all economic policy, and which may include as such objectives as for favoring savings over income consumption and for raising the private sector investments. For taxes no matter the type and/or how they are possibly being administered, they bear both side effects on the tax payer. The effects of the taxation are the possible changes in the countries' economy as a result of the tax imposition. Anyanwu (1997) contends that the presence of tax charged distorts in the pattern of the production, the consumption, the investment, the employment and in other similar patterns for the good or for the bad and these distortions are all collectively viewed as the likely effects to taxation. Lewis (2005) observed that an effective and efficient tax administration system is integral to any country's well-being.

METHODOLOGY

This study used a descriptive research design to help in indicating the trends in the attitudes and the behaviors and to enable the generalization of the findings of the research study to be done. The descriptive survey design is a method that involves the analysis of the data collected from a population sample, or a representative subset, at one specific point in time (Orodho, 2003). The study targeted

145 employees from KRA headquarters in Nairobi and cut across the following departments in revenue, accounting, IT and custom departments. Stratified random sampling was used to obtain a sample population from a target population of 1140 from Procurement, Finance, Human Resource, Operations and Stores departments.

Questionnaire was used as a tool for data collection in this study. To ensure the reliability of the instrument, the researcher analyzed the data collected from the pilot study by use of the SPSS software where the results from pilot study was carefully studied to assess the reliability of the instrument. The study adopted both quantitative and qualitative approaches, implying that both descriptive statistics and inferential statistics was employed. Quantitative data collected from the document analysis was analyzed statistically using the Statistical Package for Social Scientist (SPSS version 24). All qualitative data gathered during the study was analyzed through content analysis and presented descriptively.

FINDINGS

Revenue collection performance

This indicator measured the performance of revenue collected by KRA. Table 1 illustrated the results. The results from the study revealed that, 21(22.1%) strongly agreed that KRA had improved revenue collection since the inception of iTax, 44(46.3%) of them agreed, 7(7.4%) disagreed, 6(6.3%) strongly disagreed while 17(17.9%) of the respondents were neutral on this item. The mean value for this item was 3.71 and standard deviation was 1.09. Clearly, iTax had led to improvement in revenue collection.

With respect to PAYE, the study found that 27(28.4%) of the respondents strongly agreed that KRA had experienced increase in PAYE, 39 (41.1%) of them agreed, 9(9.5%) disagreed while 19(20%) of the respondents were neutral. These results summed up to a mean of 3.86 and standard deviation of 0.97. Other than the increase in

revenue collection, KRA has experienced increase in PAYE.

Regarding individual tax, 45(47.4%) of the respondents strongly agreed that KRA had increased the collection of individual tax, 34(35.8%) agreed, 9(9.5%) disagreed and 7(7.4 %) were undecided. The findings were corroborated by a mean of 4.21 confirming that KRA had increase the collection of individual tax.

With reference to corporate taxes, 24(25.3%) of the respondents strongly agreed that KRA had increased the collection of corporate taxes, 37(38.9%) agreed, 6(6.3%) strongly disagreed while 27(28.4%) of them were neutral. These results summed up to a mean of 3.76 and standard deviation of 1.05, implying that KRA had increased the collection of corporate taxes.

Further, the study enquired if KRA had increased the collection on value added tax. The results revealed

that 24(25.3%) of the respondents strongly agreed, 37(38.9%) of them agreed, 27(28.4%) were neutral with 6(6.3%) strongly disagreeing. The item had a mean of 3.94 and a standard deviation of 1.17 suggesting that value added collected by KRA has increased. The study further sought to establish if KRA had achieved its revenue collection target. The respondents were thus asked to respond accordingly. 32(33.7%) strongly agreed, 47(49.5%) agreed, 6(6.3%) disagreed and 2(2.1%) of them were neutral. The item realized a mean of 3.8 and standard deviation of 0.77. The results suggested that KRA had achieved its revenue collection target.

Overall, the findings on revenue collection performance had an aggregate mean of 3.8 implying that the respondents were agreeable on most items on revenue collection performance. The standard deviation of 0.76 indicated that there were less variations in the responses.

Table 1: Revenue collection performance

		SD	D	N	A	SA	Mean	Std. Deviation
KRA has improved it revenue collection since I tax implementation	%	6.3	7.4	17.9	46.3	22.1		
KRA has experienced increase in Pay As You Earn (PAYE)	%	1.1	9.5	20	41.1	28.4		
KRA as increased it collection on individual tax	%	0	9.5	7.4	35.8	47.4		
KRA as increased it collection on corporate taxes	%	6.3	1.1	28.4	38.9	25.3		
KRA as increased it collection on value added tax	%	6.3	1.1	28.4	38.9	25.3		
KRA has achieved it revenue collection target	%	8.4	6.3	2.1	49.5	33.7		
Revenue collection performance							3.88	0.76

Source: Research Data (2018)

iTax system reliability

The objective of the study sought to determine the effect of iTax system reliability on revenue

collection in KRA. The findings for this objective were as presented in Table 1 below.

Table 2: iTax system reliability

		SD	D	N	A	SA	Mean	Std. Deviation
The online tax system is famous among taxpayers	%	9.5	14.7	29.5	23.2	23.2		
There is an increase in the number of tax returns filed online	%	1.1	6.3	42.1	34.7	15.8		
Taxpayers seek clarifications on tax issues online	%	0	1.1	35.8	32.6	30.5		
Tax declarations and computations are accurate	%	6.3	16.8	32.6	34.7	9.5		
E slip is generated online	%	0	8.4	29.5	35.8	26.3		
Increased Tax payments through CCRS	%	0	12.6	47.4	15.8	24.2		
iTax system reliability							3.57	0.858

Regarding whether the tax system was famous among tax payers, 22(23.2%) of the respondents strongly agreed, 22(23.2%) of them agreed, 14(14.7%) disagreed while 28(29.5%) of the respondents were neutral. These results summed up to a mean of 3.36 and standard deviation of 1.254, meaning that the online tax system was yet to be famous among tax payers.

In terms of whether there was an increase in the number of tax returns online, the results showed that 15(15.8%) of the respondents strongly agreed that there is an increase in the number of tax returns filed online, 33(34.7%) of the respondents agreed, 6(6.3%) of them disagreed, 1(1.1%) strongly disagreed while 40(42.1%) of the respondents were neutral on this item. The results summed up to a mean of 3.58 and a standard deviation of 0.87, suggesting that a notable increase in the number of tax returns file online had been realized.

To find out if taxpayers sought clarifications on tax issues online, results indicated that 29(30.5%) of the respondents strongly agreed that taxpayers sought clarification on tax issues online, 31(32.6%) of them agreed, 1(1.1%) disagreed while 34(35.8%) of the respondents were neutral. The results summed up to a mean of 3.93 and standard deviation of 0.841, indicating that taxpayers sought clarifications on tax issues online.

Moreover, the study sought to establish if tax declarations and computations were accurate. The

results from the study indicated that 9(9.5%) of the respondents strongly agreed that tax declarations and computations are accurate, 33(34.7%) agreed, 16(16.8%) disagreed and 31(32.6%) of the respondents were neutral. The item reported a mean of 3.24, implying that it is not clear if tax declarations and computations are accurate.

Furthermore, the study sought to establish if E-slip was generated online. The results from the study indicated that 25(26.3%) of the respondents strongly agreed that E slip was generated online, 34(35.8%) agreed, 8(8.4%) disagreed while 28(29.5%) were undecided. The item reported a mean of 3.8 and a standard deviation of 0.929, meaning that E-slip was generated online.

Finally, the results showed that 23(24.2%) of the respondents strongly agreed that there were increased tax payments through CCRS, 15(15.8%) of the respondents agreed, 12(12.6%) of them disagreed while 45(47.4%) of the respondents were neutral on this item. The results summed up to a mean of 3.52 and a standard deviation of 0.999 an indication that there were increased tax payments through CCRS.

In a nutshell, the findings on iTax system reliability had an aggregate mean of 3.57 implying that the respondents agreed on most items on iTax system reliability. The standard deviation was 0.858 showing that there were less variations in the responses. The findings of this study were

consistent with Cheruiyot W. K. (2015) which indicated that proper record keeping such as electronic filling are relevant in enhancing revenue collection. The findings also concurred with the findings of Makanga (2010) on the adoption of technology as a strategic tool for enhancing tax compliance in Kenya who indicated that technology is part and parcel on any business growth.

CONCLUSION

The results on iTax system reliability indicated that a notable increase in the number of tax returns file online was realized. The Technical Acceptance Model (TAM) applied here as the system's simplified and friendly user interface had increased iTax' acceptance rate among the tax payers and employees. Also, E-slip was generated online and tax payers were able to sought clarifications on tax issues online. Besides, there were increased tax payments through CCRS. However, the online tax system was yet to be famous among tax payers. Also, it was not clear if tax declarations and computations were accurate.

The reliability of the iTax system has led to a notable increase in the revenue collected. As opposed to filling taxes manually, the iTax system is fully automatized hence tax returns are filed online. This makes it easier for the taxpayers as the system is paperless and offers real time updates on payments made. Consequently, there is an increase

in tax payments resulting in more revenue mobilized by KRA.

iTax system reliability is key in enhancing revenue collection. It is therefore crucial for KRA to ensure that the iTax system to provide clear, precise and timely information as well as respond expeditiously to every taxpayer's enquiry. Also, since the online tax system is yet to be famous, having single tax web portals for all taxes and taxpayers can make it easier for taxpayers to comply with their tax obligations (OECD, 2011).

Some limitations are worth bringing to attention in regards to the research topic, method, theory and empirical data. Valuable insights have been found, however there is need for further research on the contribution of online taxpayer registration and revenue collection. Also, further study is necessary to investigate the factors affecting effective implementation of online tax systems as a strategy for enhancing revenue collection in Kenya. The data used for the current study was derived from each tax head by KRA. A larger data set from the tax heads may result in a different model of the effect of implementation of the integrated tax management system (iTax) in Kenya. Additionally, a further study needs to be conducted using more variables that may be relevant to this study. This project however, contributed with knowledge that was needed for this kind of research.

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