Explanations tend to use taxpayers State Tax Administration of Guilan the electronic tax system with emphasis on Technology Acceptance Model

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Information technology and changes resulting it is one of the most important issues that have always attracted the attention of many researchers. Information technology processes all organizations including the services and manufacturing, has undergone enormous changes. Meanwhile Taxation Affairs Organization and its mechanisms as well as with information technology has seen a lot of changes. It has also caused a change in behavior taxpayers; So that, most of them due to the possibilities of electronic tax system has tend to use it, But in the meantime, some factors has been faced these behavioral tendencies with a swing. So, present research aims to investigate tend to use taxpayers State Tax Administration of Guilan the electronic tax system with emphasis on Technology Acceptance Model. So present research in category of is applied and in how to collect data is descriptive. The population study of is all the users electronic tax services in the tax affairs office, Guilan at least once have used the services of electronic tax system. Sampling method in this study is available non probability sampling and targeted. To collect the data in this study was used a questionnaire Chen (2015). All data analysis through SPSS and LISREL software is done. To test the hypotheses of confirmatory factor analysis and structural equation modeling was used. The results of the study indicate a significant and positive impact system features, availability and compatibility on perceived usefulness, perceived ease of use and perceived enjoyment. On the other hand significant positive impact compatibility, perceived usefulness, perceived ease of use and perceived enjoyment on willingness to use also approved. In other hypothesis is also positive and significant impact on perceived ease of perceived enjoyment and

perceived usefulness approved. Finally, the last hypothesis is also positive and significant effect of perceived usefulness, perceived ease of use and perceived enjoyment approved.

Keywords: Key words: the desire to use, Technology Acceptance Model, Electronic Tax, State Tax Administration of Guilan

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