International Journal of Multidisciplinary and Innovative Research

ISSN(print): 3050-6883, ISSN(online): 3050-6891

Volume 02 Issue 05 May 2025

DOI: 10.58806/ijmir.2025.v2i5n03

Page No: 150-158

Impact of Tax System Automation on Revenue Generation in Federal Inland Revenue Service (FIRS), Nigeria

Abdullahi Ya'u Usman[1], Saidu Ibrahim Halidu[2], Dombut Fannap[3]

[1,2,3]ANAN University Kwall, Nigeria

ABSTRACT

This quantitative study rigorously investigates the impact of tax system automation on revenue mobilization, taxpayer compliance behavior, and organizational transparency within the Federal Inland Revenue Service (FIRS) of Nigeria's Southwest zone. Drawing upon survey data from 97 randomly selected FIRS administrators, the research employs descriptive statistics and inferential techniques—simple linear regression and chi-square analysis—to test three hypotheses derived from the Technology Acceptance Model. Results reveal that increased utilization of e-filing, e-payment, ITAS, and TaxProMax platforms significantly predicts revenue generation ($\beta = 0.243$, $p = 0.016$) and compliance rates ($\beta = 0.280$, $p = 0.005$), while higher automation adoption is moderately associated with perceptions of enhanced transparency ($\chi^2(1) = 9.112$, $p = 0.003$; Cramer's $V = 0.306$). These findings underscore that digital transformation in tax administration contributes to measurable performance gains, albeit with modest effect sizes that point to supplementary determinants such as technological infrastructure quality, user training adequacy, and regulatory support. Practical recommendations include targeted legislative amendments, infrastructure investments, capacity-building initiatives, and stakeholder-specific implementation protocols to optimize system uptime, security, and user engagement. This study extends empirical literature on e-governance and public sector innovation by providing localized evidence and a robust methodological template for future longitudinal and comparative analyses.

ARTICLE DETAILS

Published On:
23 May 2025

Available on:
https://ijmir.com

KEYWORDS: tax automation, revenue generation, tax compliance, organizational transparency, Technology Acceptance Model

1. INTRODUCTION

Taxation is a critical source of revenue for governments worldwide, enabling the funding of essential services and infrastructure. In Nigeria, the Federal Inland Revenue Service (FIRS) is responsible for tax administration, ensuring compliance and optimizing revenue collection. However, traditional tax administration has been fraught with inefficiencies, leakages, and corruption, limiting the country's ability to generate adequate revenue. The automation of tax systems has been proposed as a solution to these challenges, offering the potential for increased efficiency, transparency, and enhanced revenue generation.

1.1 Background to the Study

The efficiency of tax administration is crucial to economic development, as it determines the capacity of the government to generate revenue for public expenditure. In Nigeria, the Federal Inland Revenue Service (FIRS) is responsible for the collection of various forms of taxes, including company income tax, value-added tax, and petroleum profit tax. However, traditional tax administration methods have been plagued with inefficiencies, corruption, tax evasion, and lack of compliance, leading to significant revenue losses (Okauru, I. O. 2011).

With the advent of digital transformation, many governments, including Nigeria, have embraced automation in tax administration to enhance efficiency, transparency, and compliance. The automation of tax systems encompasses electronic filing (e-filing), electronic payment (e-payment), integrated tax administration systems (ITAS), and the TaxProMax all of which aim to streamline tax collection processes. Through automation, tax authorities can track transactions, monitor compliance, and minimize human interference, thereby reducing corruption and revenue leakages (Yusuf, S. A. 2020). However, despite these technological advancements, concerns remain about their effectiveness in boosting revenue generation. This study examines the impact of tax

system automation on revenue generation in Nigeria's FIRS, assessing whether technological advancements have improved tax compliance and enhanced revenue collection.

1.2 Statement of the Problem

Despite efforts to modernize Nigeria's tax administration, revenue collection remains suboptimal. Issues such as tax evasion, inadequate taxpayer awareness, and resistance to change have hindered the full implementation of tax automation (Olaleye, O. 2016). Furthermore, there is limited empirical research on the actual impact of tax system automation on revenue generation in Nigeria. This study seeks to bridge this gap by analyzing the effectiveness of automated tax systems in enhancing revenue generation in FIRS.

1.3 Research Questions

In line with the problem statement discussed above, the following questions are raised

i. How has the tax system automation affected revenue generation at the Federal Inland Revenue Service, Nigeria?
ii. To what extent has tax system automation improved tax compliance and transparency?
iii. What are the challenges faced in implementing tax automation in Nigeria?

1.4 Objectives of the Study

The primary objective of this study is to assess the impact of tax system automation on revenue generation in FIRS. Specifically, the study aims to:

i. Examine the effects of tax automation on revenue collection.
ii. Evaluate the impact of automation on tax compliance and transparency.
iii. Identify the challenges hindering the full implementation of tax automation.

1.5 Statement of Hypothesis

The study will test the following hypotheses:

$H0_1$: Tax system automation has no significant impact on revenue generation in FIRS.

$H0_2$: Tax system automation has no significant impact on tax compliance in FIRS.

$H0_3$: Tax system automation has no significant impact on transparency in FIRS.

1.6 Significance of the Study

The outcomes of this investigation hold considerable importance across multiple domains. From a policy perspective, the empirical evidence generated offers critical guidance for legislators and tax authorities as they design and refine automation frameworks aimed at bolstering government revenues. The study will equip policymakers with the insights necessary to craft regulations and resource allocations that foster sustainable digital transformation in tax administration.

Moreover, the research sheds light on operational efficiencies and implementation challenges inherent in digital tax platforms. Practitioners within the Federal Inland Revenue Service (FIRS) can leverage these findings to identify procedural bottlenecks, streamline workflows, and deploy targeted training programs—ultimately enhancing overall system performance and user satisfaction.

In terms of revenue optimization, the quantification of automation's impact on collection metrics underpins strategic interventions to maximize yield. Revenue managers and financial planners may draw upon the statistical relationships established herein to justify investments in technology upgrades and to prioritize modules that deliver the greatest return on investment.

Finally, this study makes a substantive contribution to academic discourse on tax administration and e-governance. It extends the body of knowledge on digital public sector innovation and provides a methodological template for subsequent research. Future scholars can build upon these results to explore longitudinal effects, cross-jurisdictional comparisons, and the interplay between automation and taxpayer behavior.

LITERATURE REVIEW

2.1. Conceptual Framework

Taxation is the process through which governments impose financial charges or levies on individuals and corporate entities to generate revenue for public services. According to Tom-Ekine (2014), taxes are a required financial charges or some other kind of charges placed against a tax players (an individual or legal entity) by a government body in order to finance specific public expenditures. Taxes are a fundamental component of fiscal policy and serve as a means of wealth redistribution, economic stabilization, and national development. In Nigeria, taxation encompasses various forms such as personal income tax, corporate tax, value-added tax (VAT), and excise duties, all aimed at ensuring a steady inflow of revenue for governmental operations.

2.1.1 Tax System Automation:

Tax system automation refers to the integration of technology into tax administration to enhance efficiency, improve compliance, and minimize leakages. According to United Nations (2007), E-taxation is a mechanism where tax records or tax returns are filed electronically, typically without the need to file any paper returns. Automated systems enable tax authorities to streamline tax

collection, reduce human errors, and enhance transparency. The Federal Inland Revenue Service (FIRS) in Nigeria has introduced several digital solutions, such as the Integrated Tax Administration System (ITAS) and TaxPro-Max, to facilitate tax filing, processing, and enforcement.

2.1.2 Revenue Concept:

Revenue, in the context of taxation, refers to the financial income generated by the government through various tax mechanisms. According to Fayemi (2011), revenue is any form of income received by the government that can be appropriated by the legislature. Examples include taxes, rates, fines, fees, and other types of government receipts. Government revenue is crucial for financing infrastructural development, public services, and other governmental expenditures. Tax revenue can be classified into direct and indirect taxes, with company income tax and value-added tax being significant contributors in Nigeria.

2.1.3 Impact of Tax Automation on Revenue

The automation of tax systems has led to increased efficiency, reduced corruption, and improved tax compliance. In Nigeria e-tax payment system was introduced in 2015 by the Federal Inland Revenue Service (FIRS) in conjunction with Nigeria inter - bank settlement System (NIBSS), According to Okunowo (2015). Electronic tax payment was introduced so as to increase revenue Generation and for easy accessibility as tax payers are able to pay taxes from different locations and at various time. FIRS has an Information Communication Technology (ICT) department that provides support and customer care services to taxpayers and also with the main aim of increasing revenue generation and enabling voluntary acceptance of the system by taxpayers. In the authority of Abdulrazaq, Issa, and Abdulrazzak (2015) Elements of Electronic Tax Payment systems in Nigeria are:

(i) Taxpayers in Nigeria can pay the following taxes online, e.g. Value Added Tax (VAT), Petroleum Profits Tax (PPT) Capital gains Tax (CGT) and Companies Income Tax (CIT), through the online system.

(ii) More so, tax payers can pay their taxes directly from their various banks account and this is achieved by FIRS in conjunction with Nigeria inter - bank settlement System (NIBSS). Tax clearance certificate can now be easily applied for and processed online without having to visit the office of the tax authority

(iii) Easy checking and verification of Tax Identification Number (TIN) thereby making the process of deduction of withholding taxes very easy

(iv) Electronic exchange of information between tax payers and FIRS official.

(v) Charging of fines and fees for lateness: The online system automatically calculate and impose fines, charges and penalties for late submission of tax returns or late payment of taxes.

2.2. Theoretical Framework

2.2.1 Technology Acceptance Model (TAM)

The Technology Acceptance Model (Davis, 1989) suggests that technology adoption depends on perceived usefulness (how it enhances performance) and perceived ease of use (how user-friendly it is), meaning taxpayers and tax officials are more likely to embrace automation if they find it beneficial and easy to navigate, while resistance may occur if the technology is complex or not well understood. TAM models are very useful within and across organizations setup for accessing the applications or technologies, or to make comparisons between user groups or applications. However, the limitation of TAM is when it is used outside of the work place Perceived usefulness (PU) – This refers to the extent to which an individual believes that using a specific system would enhance and improve job performance Perceived ease of use (PEOU) –This refers to the extent to which an individual believes that by using a specific system would be easy to use and free from using a lot of pressure or effort (Davies, 1989).

2.2.2 Theory of Innovation Translation

Theory of Innovation Translation was developed by Arthur Tatnall in 1990 it is an alternative view of theory of innovation diffusion, it is a theory of innovation in which instead of using an innovation in the form it is agreed upon or proposed, potential adopters translate into a form that suits their needs that is the potential users of the innovation decides to modify the innovation in a way that best fit its current system and not adopting the innovation the exact way it was proposed. In the case of this study the innovation at hand is e-tax payment system, while the actor is the Federal Inland Revenue Service, it is expected that FIRS adopt etax in Nigeria not in the way it was adopted in other nations of the world rather it should be adopted in a way that suit the level of economic and technological development in the country

2.3. Review of Empirical Studies

Empirical investigations into tax automation across various jurisdictions reveal both convergent and divergent outcomes, underscoring contextual factors that shape implementation efficacy. In Kenya, Asiligwa and Onwenga (2016) examined the adoption of electronic payment systems within the Kenya Revenue Authority, finding a statistically significant increase in monthly revenue inflows post-implementation. Their regression model indicated that each unit increase in e-payment usage corresponded to a 0.32 unit rise in revenue collection ($p < 0.01$). However, they also noted that intermittent system downtimes and limited user training moderated these gains, suggesting that technological infrastructure and capacity-building are critical enablers.

Similarly, Maisiba and Atambo (2016) conducted a quasi-experimental pre–post analysis on Rwanda's integration of the Integrated Tax Administration System (i-TAS). Their findings showed a 15% reduction in tax processing time and a 12% improvement in compliance rates within the first year of deployment. The authors attributed these improvements to the system's real-time validation functions, which automated error detection and reduced bureaucratic delays. Yet, a follow-up survey highlighted persistent challenges relating to network bandwidth and inadequate helpdesk support, indicating that back-end infrastructure and customer service remain areas for enhancement.

In Nigeria, Okoye and Ezejiofor (2014) evaluated the introduction of an e-filing platform in Enugu State, employing difference-in-differences estimation against a control group without the platform. Their results demonstrated a modest 8% increase in revenue and a 5% uptick in voluntary compliance within two years. Despite these gains, qualitative feedback from tax officers cited system complexity and data-entry redundancies as barriers to full utilization. Chijioke et al. (2018) extended this analysis by examining national-level revenue trends pre- and post-automation; while total revenue showed an upward trend, the authors emphasized that legal framework gaps and insufficient stakeholder engagement diluted potential benefits.

These empirical studies collectively illustrate that tax automation can yield measurable improvements in revenue performance, processing efficiency, and compliance behavior. Yet they also consistently point to systemic challenges - technology reliability, user training, and policy alignment - that moderate overall impact. The mixed findings and context-specific nuances identified in these studies justify the present investigation's focus on the Federal Inland Revenue Service, Southwest zone, to generate localized evidence. This research aims to address gaps related to objective measurement of transparency outcomes and to inform tailored policy recommendations.

3. METHODOLOGY

3.1 Research Design and Quantitative Approach

This study adopts a descriptive cross-sectional survey design grounded in a positivist epistemology to examine the impact of tax system automation on key performance indicators of the Federal Inland Revenue Service (FIRS). The research establishes causal relationships and measures statistical associations between automation and outcome variables (revenue generation, compliance behavior, and transparency). The cross-sectional framework enables data collection at a single point in time across a representative sample of tax administrators, ensuring efficiency and cost-effectiveness while providing a snapshot of existing attitudes and behaviors related to e-taxation platforms.

3.2 Population, Sampling Frame, and Sample Size Determination

The target population consists of 2,932 operational tax administrators within the Southwest geopolitical zone of Nigeria, as defined by FIRS human resource records (FIRS Annual Report, 2024). To determine an appropriate sample size, Cochran's formula for large populations was applied:

$$n_0 = \frac{Z^2 pq}{e^2}$$

where:

$n0$ = initial sample size estimate

Z = 1.96 (Z-score for 95% confidence level)

p = 0.5 (estimated proportion for maximum variability)

q = 1-p or 0.5

e = 0.05 (desired margin of error)

Adjusting for the finite population correction yielded a final target of 189 respondents. Systematic random sampling was then employed to select subjects, ensuring that each administrator had an equal probability of inclusion and minimizing selection bias.

3.3 Data Collection Instrument and Validity

Data were collected via a structured, self-administered questionnaire composed exclusively of closed-ended items measured on a five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree). The instrument comprised four sections:

1. Demographic and Professional Profile (e.g., age, gender, educational qualification, length of service).
2. System Awareness and Usage (e-filing, e-payment, ITAS, TaxProMax).
3. Perceived Impact on Revenue Generation and Compliance.
4. Perceived Impact on Transparency and Accountability.

To establish content validity, the draft questionnaire was reviewed by a panel of three subject-matter experts in tax administration and quantitative research methods at ANAN University Business. Each item was rated for relevance and clarity, and items with a Content Validity Index (CVI) below 0.80 were revised or removed. A pilot test was then conducted with 30 FIRS administrators outside the study zone to assess internal consistency and clarity. Cronbach's alpha coefficients for all constructs exceeded the 0.70

threshold (Nunnally & Bernstein, 1994), indicating satisfactory reliability: revenue generation (α = 0.78), compliance (α = 0.81), transparency (α = 0.75), and system usage (α = 0.79).

3.4 Data Collection Procedure

Following ethical approval from the Institutional Review Board (IRB) at ANAN University Kwall, permission was obtained from the FIRS Southwest zonal office. Questionnaires were distributed in person by trained research assistants during a scheduled workshop. Each respondent provided informed consent and completed the instrument anonymously to encourage candid responses. Completed questionnaires were retrieved immediately to maximize response rates and data integrity. A total of 97 valid responses were obtained, representing a response rate of 51.3% which aligns with survey research standards in public sector settings (Baruch & Holtom, 2008).

3.5 Data Management and Analytical Techniques

Collected data were coded and entered into SPSS Version 25.0 for analysis. Descriptive statistics (frequencies, percentages, means, and standard deviations) summarized respondent characteristics and system usage patterns. Inferential statistics tested the stated hypotheses:

i. Simple linear regression analysis examined the predictive effect of automation on revenue generation and compliance. Model assumptions (normality, linearity, homoscedasticity, and independence of errors) were assessed via residual plots, the Shapiro–Wilk test, and Durbin–Watson statistic.
ii. Chi-square tests of independence evaluated associations between categorical measures of automation adoption and transparency indicators. A significance level of α = 0.05 was adopted for all tests.
iii. Effect sizes (Cohen's for regression and Cramer's V for chi-square) were calculated to gauge practical significance.
iv. Multicollinearity diagnostics, including Variance Inflation Factor (VIF) and tolerance statistics, confirmed absence of multicollinearity among predictor variables (VIF < 5).

All results were presented in tabular format with appropriate labels and test statistics (e.g., F-values, t-values, degrees of freedom, p-values). Statistical findings were interpreted in light of theoretical assumptions derived from the Technology Acceptance Model (TAM) and relevant empirical studies.

4. RESULTS AND DISCUSSION

4.1 Respondent Demographics and System Awareness

Table 1 below presents the demographic profile of the 97 FIRS administrators who participated in the survey. Respondents were 55% male and 45% female. The majority (48%) were aged 46–55 years, held bachelor's degrees (52%), and had between six and ten years of service (49%). Awareness of automation systems was high (90%), yet only 43% had previously used e-tax platforms.

Table 1: Demographic Profile of FIRS Tax Administrators

Variable	Category	Frequency	Percentage
Gender	Male	53	55%
	Female	44	45%
Age (years)	18–25	2	2%
	26–35	7	7%
	36–45	32	33%
	46–55	47	48%
	56 and above	9	10%
Education	Secondary	6	6%
	Diploma	29	31%
	Bachelor's degree	49	52%
	Master's/PhD	8	9%
	Other	2	2%
Years of Service	< 1	11	11%
	1–5	12	13%
	6–10	48	49%
	> 10	26	27%

Source: Researchers' Survey 2025

Table 2: Awareness and Usage of FIRS Automated Tax Platforms

Variable	Response Options	Frequency	Percentage
Awareness of systems	Yes	87	90%
	No	10	10%
E-tax platform usage	Yes	42	43%
	No	55	57%
Frequency of use	Always	22	23%
	Occasionally	26	27%
	Rarely	9	9%
	Never	40	41%
Perceived ease of payment	Yes	84	87%
	No	10	10%
	Neutral	3	3%

Source: Researchers' Survey 2025

4.2 Descriptive Statistics for Key Constructs

Table 3 summarizes the central tendency and dispersion for system usage, revenue generation impact, compliance impact, and transparency impact based on Likert-scale responses.

Table 3: Descriptive Statistics for Key Constructs

Construct	Mean	Std. Deviation	N
System Usage	3.12	1.14	97
Revenue Generation Impact	3.56	0.98	97
Compliance Impact	3.42	1.05	97
Transparency Impact	3.67	0.89	97

Source: Researchers' Survey 2025

4.3 Hypotheses Overview and Analytical Results

Three hypotheses were tested:

H_1: Automation positively predicts revenue generation.

H_2: Automation positively predicts tax compliance.

H_3: Automation usage is associated with enhanced transparency.

Inferential analyses included simple linear regressions for H_1 and H_2, and a chi-square test of independence for H_3. Assumptions of normality, linearity, homoscedasticity, independence, and multicollinearity were verified prior to testing.

H_1: Regression Analysis for Revenue Generation

A simple linear regression with system usage as predictor and revenue generation impact as outcome yielded $R = 0.243$, $R^2 = 0.059$, $F(1, 95) = 5.93$, $p = 0.016$. The standardized coefficient $\beta = 0.243$ ($t(95) = 2.436$, $p = 0.016$) confirms a significant positive effect of automation on revenue generation.

Table 4: Regression Analysis for H_1

Statistic	Value
R	0.243
R^2	0.059
Adjusted R^2	0.049
F(1, 95)	5.93
p	0.016
β (Predictor)	0.243

Source: SPSS 2025

H_2: Regression Analysis for Tax Compliance

Regression with compliance impact as dependent variable produced $R = 0.280$, $R^2 = 0.078$, $F(1, 95) = 8.05$, $p = 0.005$. Automation usage significantly predicts tax compliance ($\beta = 0.280$, $t(95) = 2.838$, $p = 0.005$).

Table 5: Regression Analysis for H_2

Statistic	Value
R	0.280
R^2	0.078
Adjusted R^2	0.068
F(1, 95)	8.05
p	0.005
β (Predictor)	0.280

H_3: Chi-Square Test for Transparency

Categorical analysis dichotomized automation usage and transparency impact at their medians. Chi-square test yielded $\chi^2(1) = 9.112$, $p = 0.003$, with Cramer's $V = 0.306$, indicating a moderate, significant association.

Table 6: Chi-Square Test for H_3

χ^2	df	p-value	Cramer's V
9.112	1	0.003	0.306

4.4 Discussion of Findings

The analyses confirm that system automation significantly enhances revenue generation and compliance and is associated with improved transparency among FIRS administrators. While the explained variances are modest (5.9% and 7.8%), the statistical significance aligns with TAM predictions and corroborates findings from other Sub-Saharan contexts (Asiligwa & Onwenga, 2016). The moderate effect size for transparency suggests that additional organizational and contextual factors, such as staff training and system integration, may influence outcomes.

4.5 Limitations

This study's cross-sectional design limits causal inference. Self-reported measures may introduce bias; future research should integrate administrative records. The geographic focus on Southwest Nigeria restricts generalizability, and the 51.3% response rate may reflect nonresponse bias. Subsequent studies should adopt longitudinal designs, mixed data sources, and broader sampling frames.

5. CONCLUSION

5.1 Conclusion

The empirical evidence presented in this study demonstrates that the automation of tax administration processes within the Federal Inland Revenue Service significantly enhances key performance indicators. Regression analyses confirmed that system usage positively predicts revenue generation ($\beta = 0.243$, $p = 0.016$) and tax compliance ($\beta = 0.280$, $p = 0.005$), while the chi-square test revealed a statistically significant association with perceived transparency ($\chi^2(1) = 9.112$, $p = 0.003$). Although the variance explained by automation is modest, these findings align with established theoretical frameworks—particularly the Technology Acceptance Model—and mirror similar outcomes reported in comparable Sub-Saharan contexts.

The study concludes that digitalization of tax processes is a strategic enabler for improving revenue mobilization, reinforcing compliance behaviors, and strengthening transparency in tax administration. As automated platforms ensure streamlined workflows, reduced opportunities for discretionary errors, and promote real-time data validation, they contribute to measurable gains in organizational effectiveness. However, the moderate effect sizes suggest that complementary factors—such as robust infrastructure, comprehensive user training, and supportive regulatory environments—are necessary to optimize the benefits of automation.

5.2 Suggestions

Based on the findings, the following stakeholder-specific actions are recommended:

The FIRS shall deploy redundancy protocols and real-time monitoring dashboards on its eFiling software. It shall integrate automated failover systems to achieve a maximum downtime of no more than 1% annually, and generate monthly uptime reports for senior management review.

FIRS Training and Capacity Building Unit shall design and roll out a compulsory e-taxation certification program for all tax administrators, comprising a 40-hour curriculum on system navigation and troubleshooting. To ensure smooth implementation, it shall deliver initial training workshops to 200 frontline officers within six months and conduct biannual refresher sessions.

FIRS shall develop targeted multimedia campaigns (SMS blasts, social media tutorials, and regional seminars) explaining e-filing procedures and benefits. It shall aim to increase registered e-filing users by 30% in the Southwest zone by December 2025, tracked via platform analytics. It shall also establish formal service-level agreements (SLAs) with ISPs and commercial banks to

ensure 24/7 support for e-payment gateways, including maximum transaction turnaround time of 5 seconds and 99.5% transactional success rate.

REFERENCES

1) Adepoju, P. O. (2017). Impact of information and communication technology on tax compliance in Nigeria. *Journal of Public Administration and Policy Research, 9*(3), 55–65.
2) Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes, 50*(2), 179–211.
3) Asiligwa, H., & Onwenga, S. (2016). Electronic payments and revenue performance in Kenya. *International Journal of Finance, 5*(4), 112–129.
4) Baruch, Y., & Holtom, B. C. (2008). Survey response rate levels and trends in organizational research. *Human Relations, 61*(8), 1139–1160.
5) Bryman, A., & Bell, E. (2015). *Business research methods* (4th ed.). Oxford University Press.
6) Chijioke, O., Leonard, N., Bossco, A., & Amaefule, H. (2018). Pre- and post-automation revenue analysis in Nigeria. *Journal of Accounting Research, 7*(2), 54–68.
7) Creswell, J. W. (2014). *Research design: Qualitative, quantitative, and mixed methods approaches* (4th ed.). SAGE Publications.
8) Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly, 13*(3), 319–340.
9) Deloitte. (2022). *Global tax technology survey*. Deloitte Insights.
10) Field, A. (2013). *Discovering statistics using IBM SPSS Statistics* (4th ed.). SAGE Publications.
11) Federal Inland Revenue Service. (2024). *Annual report and statement of accounts*. Abuja, Nigeria: FIRS.
12) Federal Ministry of Finance. (2019). *National digital economy policy for a digital Nigeria*. Abuja, Nigeria.
13) Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis* (7th ed.). Pearson Education.
14) International Monetary Fund. (2019). *Fiscal monitor: Curbing corruption*. IMF.
15) Johnson, R. B. (2021). *Statistical analysis with IBM SPSS: A beginner's guide* (3rd ed.). Routledge.
16) Maisiba, V., & Atambo, C. (2016). Computerized tax management and revenue generation in Rwanda. *African Journal of Economic Studies, 8*(1), 23–36.
17) Mustapha, A. A., & Adebayo, D. A. (2019). ICT adoption in the public sector: An empirical study of Nigerian government agencies. *International Journal of Public Administration, 42*(5), 415–427.
18) Nunnally, J. C., & Bernstein, I. H. (1994). *Psychometric theory* (3rd ed.). McGraw-Hill.
19) Okoye2*al of Economic Development, 6*(1), 45–59.
20) Organisation for Economic Co-operation and Development. (2020). *Digital government review of Nigeria*. OECD Publishing.
21) PwC. (2021). *Tax administration in Africa: Trends and insights*. PwC.
22) Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson Education.
23) Smith, A. D., & Rupp, W. T. (2019). E-government and revenue collection for public sector sustainability. *Government Information Quarterly, 36*(2), 223–234.
24) United Nations. (2007). *E-taxation: A global perspective*. United Nations Publications.
25) United Nations. (2021). *E-government survey 2020: Digital government in the decade of action for sustainable development*. United Nations.
26) Venkatesh, V., & Davis, F. D. (2000). A theoretical extension of the technology acceptance model: Four longitudinal field studies. *Management Science, 46*(2), 186–204.
27) World Bank. (2018). *World development report 2018: Learning to realize education's promise*. World Bank Publications.
28) Yusuf, S. A. (2020). Tax automation and compliance: Nigerian experience. *Journal of Public Administration and Policy Research, 12*(2), 45–59.