

**THE EXAMINATION OF TECHNOLOGY ON ORGANIZATIONAL  
PERFORMANCE: A STUDY OF FEDERAL INLAND REVENUE SERVICE  
(FIRS) BENIN CITY EDO STATE (2015-2025)**

**BY**

**Omosoria Favour EFOSA**

**SSC2005559**

**DEPARTMENT OF PUBLIC ADMINISTRATION,  
FACULTY OF SOCIAL SCIENCES,  
UNIVERSITY OF BENIN, BENIN CITY,**

**NOVEMBER, 2025**

**THE EXAMINATION OF TECHNOLOGY ON ORGANIZATIONAL  
PERFORMANCE: A STUDY OF FEDERAL INLAND REVENUE SERVICE  
(FIRS) BENIN CITY EDO STATE (2015-2025)**

**BY**

**OMOSORIA FAVOUR EFOSA  
SSC2005559**

**A PROJECT SUBMITTED TO THE DEPARTMENT OF PUBLIC  
ADMINISTRATION, FACULTY OF SOCIAL SCIENCES,  
UNIVERSITY OF BENIN, BENIN CITY,  
IN PARTIAL FULFILLMENT OF THE REQUIREMENTS  
FOR THE AWARD OF THE DEGREE OF BACHELOR OF SCIENCE (B.Sc) IN  
PUBLIC ADMINISTRATION**

**NOVEMBER, 2025**

## **CERTIFICATION**

This is to certify that this project titled “The Examination of Technology on Organizational Performance :A study of Federal Inland Revenue Services (FIRS), Benin City, Edo State (2015-2024) was carried out by Omosoria Favour Efosa with matriculation number SSC2005559 of the Department of Public Administration, in partial fulfilment of the requirements for the award of Barchelor of Science (B.Sc) in Public Administration, Uniben

---

**Dr. O.T. Igabor**  
**(Project Supervisor)**

---

**Date**

---

**Prof. A.I. Mustapha**  
**(Ag. Head of Department)**

---

**Date**

## **DEDICATION**

This project is dedicated to God Almighty, my source of strength and inspiration, whose unwavering love have been the driving forces behind every milestone in this journey, to my wonderful family, whose encouragement and sacrifices made this achievement possible and to myself for my perseverance, hard work and determination in overcoming every challenge to reach this point.

## **ACKNOWLEDGEMENTS**

First and foremost, I give all glory, honor, and adoration to God Almighty for His infinite mercy, guidance, and strength throughout the period of my study and the successful completion of this project. Without His grace, none of this would have been possible.

My sincere appreciation goes to the Head of Department, Public Administration, Prof. A. I. Mustapha, for his leadership and commitment to academic excellence. I am deeply grateful to my project supervisor, Dr. O. T. Iabor, for his patience, valuable guidance, constructive criticism, and encouragement throughout the course of this research.

I also extend my heartfelt appreciation to my lecturers especially Mr. Raji, Mr. Osifo, and Dr. Ovie for their immense support, mentorship, and dedication to the growth and success of students. Your commitment to academic excellence has been a great source of inspiration.

Special thanks to my beloved family, especially my mother, sister, and brother, for their unconditional love, prayers, financial and moral support, and for always believing in me. Your sacrifices and encouragement have been my greatest motivation.

Finally, I appreciate my friends and colleagues especially PUB 2025 for their encouragement, companionship and advice. May God bless you all abundantly.

## TABLE OF CONTENTS

Title Page	-	-	-	-	-	-	-	-	i
Certification	-	-	-	-	-	-	-	-	ii
Dedication	-	-	-	-	-	-	-	-	iii
Acknowledgements	-	-	-	-	-	-	-	-	iv
Table of Contents	-	-	-	-	-	-	-	-	v
Abstract	-	-	-	-	-	-	-	-	vii

### CHAPTER ONE: INTRODUCTION

1.1	Background to the Study	-	-	-	-	-	-	1
1.2	Statement of the Problem	-	-	-	-	-	-	4
1.3	Research Objectives	-	-	-	-	-	-	6
1.4	Research Hypotheses	-	-	-	-	-	-	7
1.5	Significance of the Study	-	-	-	-	-	-	8
1.6	Scope of the Study	-	-	-	-	-	-	9
1.7	Definition of Terms	-	-	-	-	-	-	9

### CHAPTER TWO: LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1	Understanding the Concept of Information and Communication Technology	-	-	-	-	-	-	12
2.2	Theoretical Framework	-	-	-	-	-	-	28

### **CHAPTER THREE: RESEARCH METHODOLOGY**

3.1	Introduction	-	-	-	-	-	-	31
3.2	Research Design	-	-	-	-	-	-	31
3.3	Population of the Study	-	-	-	-	-	-	32
3.4	Sampling Technique and Sample Size	-	-	-	-	-	-	32
3.5	Method of Data Collection	-	-	-	-	-	-	32
3.6	Instruments for Data Collection	-	-	-	-	-	-	33
3.7	Sources of Data	-	-	-	-	-	-	33
3.8	Method of Data Analysis	-	-	-	-	-	-	34

### **CHAPTER FOUR: DATA PRESENTATION, ANALYSIS AND**

#### **DISCUSSION OF FINDINGS**

4.1	Frequency Table	-	-	-	-	-	-	35
4.2	Discussion of Findings	-	-	-	-	-	-	64

### **CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

5.1	Summary	-	-	-	-	-	-	66
5.2	Conclusion	-	-	-	-	-	-	68
5.3	Recommendations	-	-	-	-	-	-	68
	References	-	-	-	-	-	-	70
	Appendix	-	-	-	-	-	-	73

## **ABSTRACT**

*“This research assesses the impact of information and communication technology on organizational performance in Federal Inland revenue services, Edo State. The study explored four objectives to drive the research. The objectives include: examination of how availability of ICT affect infrastructure affect organizational performance in Federal Inland Revenue Service, Benin City; examine how ICT capacity of staff affect organizational performance in Federal Inland Revenue Service, Benin City; investigate how corporate taxpayer’s utilization of ICT affect organisational performance in Federal Inland Revenue Service, Benin City; and ascertain the challenges facing FIRS in relation to ICT adoption for effective organizational performance. The study was anchored on Technology Acceptance Model as a framework of analysis for the study and adopted quantitative research analysis where data generated from primary and secondary sources via questionnaires and interview were analyzed in interpreted using Statistical Package for social Sciences (SPSS), and findings discussed. The study revealed the following findings: ICT has the capability for digital processing and utilization of information by the use of electronic computers; the study reveals that the staff were staff decided they were comfortable with deploying ICT in the dispensing of their duties they were however undecided if the availability of ICT infrastructure would boost the organizational performance at FIRS and it can be linked with the fact that staff also were undecided as to the regularity of trainings schedule organized. The study concludes amongst others that, there exist a relationship between technology and organizational performance in FIRS. The study also concludes that the ICT capability of staff also has an existing relationship with organizational performance. It also concludes that the ICT has reduced bottlenecks for taxpayers and improved the utilization of FIRS services by corporate taxpayers and recommends amongst others that, ICT should be made more readily available for staffs to employ in deploying their duties. Fundings for ICT should be given priority by management at FIRS. ICT capacity building and trainings should be regularly organized in FIRS, Benin City.*

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 Background to the Study**

The incessant militancy in the Niger Delta and falling global price of crude oil and oil revenue shifted the attention of the government and major stakeholders in Nigeria to other sources of revenue generation. One of the ways the government generates revenue is through taxation. Taxation is a system used to raise money for the purpose of government by means of contributions by individual persons or corporate bodies. Tax administration therefore involves all the principles and strategies adopted by any government in order to plan, impose, collect, account, control and coordinate the process of taxation (Ogbonna 2010).

Governments and organizations worldwide are increasingly recognizing the need to facilitate access to public services through information exchange using Information and Communications Technology (ICT). The role of information and communication Technology (ICT) has been growing in the economic and social life in the 21st century. It is now a fact as evidenced by developments from many countries that ICT as a sector can contribute greatly to the national GDP of a nation and that ICT, acting as an enabler, can result in improved market competitiveness of a nation's products and services (Uvaneswaran & Mellese, 2016). ICT can impact positively on governance and other sectors of the economy.

It can effectively assist international economic integration, improve living standards, narrow the digital divide and improve biodiversity utilization and management. According to Adamu (2001), Information and communication technology (ICT) has become very important to national growth and development.

The adoption of ICT requires a business environment encouraging open competition, trust and security, interoperability and standardization and financial resources (Uvaneswaran

& Mellese,2016). This requires the implementation of sustainable measures to improve

access to the Internet and telecommunications infrastructure and increase ICT literacy, as well as development of local Internet-based content. Thus, ICT has been employed in many sectors of the Nigerian economy such as pensions, land registry, security administration, public financial management and tax administration.

Information and communication technology according to Harrison & Nahashon (2015), involves sending and receiving messages through electronic devices such as web portals, internet, inters witch, telnet and telecommunication. The recent globalization of information and communication technology has made business organizations, companies, individuals and government parastatals change from the manual way of communication to electronic means. With the

advent of information and communication technology, it became imperative for tax administrators to take advantage of the emerging capabilities created by Information and Communication Technology to enhance tax administration (Oseni, 2015). With the expansion in scope of operations and growth of businesses in the Nigerian economy, the Nigerian tax system embarked on several reforms geared towards enhancing tax administration. Some of the reforms include organizational restructuring of the Federal and State authorities, the enactment of a National Tax policy, reforms in funding, legislation, tax payer education, human capacity building and automation of Tax administration. In its bid to simplify and ease tax payment process and increase revenue generation, the Federal Inland Revenue Service (FIRS) launched the electronic filing (e-filing) platform (Gekonge & Wallace, 2016). Prior to automation of tax administration, there used to be a time when payment of tax was diverted or converted at the collecting banks, reconciliation of accounts took an inordinate amount of time due to manual processes and a time when taxpayers had to carry enormous amounts of cash in order to fulfil their tax obligations (Usman 2013).

The Federal Inland Revenue Service (FIRS), Benin City is one of the agencies charged primarily with the responsibility of accessing, collecting and accounting for the various taxes to the federal government of Nigeria. It is saddled with the responsibility of collecting all forms of taxes within its jurisdiction, promoting

civic responsibility, patriotism by citizens and corporate social responsibility by corporate citizens. However, in order for technology to be adopted successfully in an organization, any E-government initiative must ensure that it has sufficient resources, adequate infrastructure, management support, capable Information Technology (IT) staff and effective IT training and support. Therefore, for the implementation of ICT to enhance efficiency in tax administration, it involves changes at different levels such as adequate availability of ICT infrastructures, ICT capacity or skills and ICT utilization by corporate taxpayers. Thus, with the aforementioned the study tends to examine the impact of Information Communication Technology on the organizational performance of the Federal Inland Revenue Service in Edo State within the time frame; 2015 – 2025.

## **1.2 Statement of the Problem**

The Federal Inland Revenue service (FIRS), Benin City is charged primarily with the responsibility of accessing, collecting and accounting for the various taxes to the federal government of Nigeria. Before the adoption of ICT in FIRS, Benin City, Edo State, tax administration in Federal Inland Revenue Service, Benin City has been plagued with several limiting factors such as weak administrative lapses and administrative facilities like the evidence of a manually compiled database of tax payers. Manual compilation involves the use of files/folders for data storage. When records are stored in this manner over a long

period of time, retrieval of such records may prove to be very difficult and this results in situations such as tax evasion, tax avoidance, lack of adequate records, corruption and mismanagement on the part of the tax officials, inability to identify all taxable persons and lack of effective mechanism in place to prosecute cases of tax evasion. (Ayodeji, 2013).

However, ICT has been identified as a solution to addressing most of the limiting issues of tax administration. The modernization of tax administration using Integrated Tax Administration System (ITAS) is aimed at enabling taxpayers to file their tax returns electronically, pay their taxes online, get instant credit for withholding taxes deducted on their income, generate tax clearance certificates and communicate with the FIRS local tax office through the “message centre”. In spite of the adoption of ICT as an institutional measure in tax administration, challenges of tax administration still persist in terms of corporate taxpayers embracing fully the use of Information Technology to remit their taxes. This fundamental gap thus leads to the following questions; How does availability of ICT infrastructure affect organisational performance in Federal Inland Revenue Service, Benin City? How does ICT capacity of staff affect organisational performance in Federal Inland Revenue Service, Benin City? How does corporate taxpayer’s utilization of ICT affect organisational performance in Federal Inland Revenue Service, Benin City? What are the challenges facing FIRS in relation to ICT adoption for effective organizational performance? What are the viable

solutions to the challenges facing FIRS in relation to ICT adoption for effective organizational performance?

### **1.3 Research Objectives**

The broad objective of this study is to evaluate the impact of ICT on organizational performance in FIRS. In line with the broad objective, the specific objectives will seek to:

1. examine how availability of ICT infrastructure affect organizational performance in Federal Inland Revenue Service, Benin City;
2. examine how ICT capacity of staff affect organizational performance in Federal Inland Revenue Service, Benin City;
3. investigate how corporate taxpayer's utilization of ICT affect organisational performance in Federal Inland Revenue Service, Benin City;
4. examine the challenges facing FIRS in relation to ICT adoption for effective organizational performance and;
5. proffer viable solutions to the challenges facing FIRS in relation to ICT adoption for effective organizational performance.

### **1.4 Research Hypotheses**

Ho: There is no significant relationship between availability of ICT infrastructure and organisational performance in Federal Inland Revenue Service, Benin City.

HR1: There is a significant relationship between availability of ICT infrastructure and organisational performance in Federal Inland Revenue Service, Benin City.

Ho: There is no significant relationship between ICT capacity of staff and organizational performance in Federal Inland Revenue Service, Benin City.

HR2: There is a significant relationship between ICT capacity of staff and organizational performance in Federal Inland Revenue Service, Benin City.

Ho: There is no significant relationship between corporate taxpayer's utilization of ICT and organisational performance in Federal Inland Revenue Service, Benin City.

HR3: There is a significant relationship between corporate taxpayer's utilization of ICT and organisational performance in Federal Inland Revenue Service, Benin City.

Ho: There is no significant relationship between challenges facing FIRS and ICT adoption for effective organizational performance.

HR4: There is a significant relationship between challenges facing FIRS and ICT adoption for effective organizational performance.

## **1.5 Significance of the Study**

This study is significant because effective implementation of information technology in tax administration will be of immense benefit to tax authorities, especially in Federal Inland Revenue Service, Benin City. The effective use of information technology will invariably reduce work hours, enhance efficiency and reduce opportunities for corrupt practices in the system. Also, importance of acceptance and full application of information technology in tax administration cannot be over-emphasized as ICT is a veritable tool for revenue administration due to its benefits of transparent transactions, blocked loopholes, easy transactions, simplified tax filing and ease of tax collection. Findings of this study could also be used to develop a broad picture of the dimensions of tax administration that have the potential to be supported, enhanced, or constrained by the use of ICT.

Also, the findings of this research are expected to be useful to the researchers, academicians and students, interested readers and other institutions in making further research in the area of the use of ICT in tax administration. In addition, it would serve as a source of reference by making contribution to the knowledge and understanding of the concept, nature and characteristics of ICT and Tax administration.

## **1.6 Scope of the Study**

The study is bounded in scope to examine the impact of Information Communication Technology on the organizational performance of the Federal Inland Revenue Service in Edo State within the time frame; 2015 – 2025.

## **1.7 Definition of Terms**

### ***Information and Communication Technology (ICT)***

Mary and Cox (2007) defines ICT as electronic and computerized devices associated with human interactive materials that enable the user to use them for wider range of service delivery and in addition to personal use. ICT involves the use of electronic devices such as web portals, internet, inters witch, telnet and telecommunication for sending and receiving messages and used for tax administration.

### ***ICT Infrastructures***

Perrison and Sunders (2006) defines ICT infrastructure as everything that supports the flow and processing of information in an organization, including hardware, livewire, software, data and network components. ICT infrastructure refers to the composite hardware, software, network resources and services required for the existence, operation and management of an enterprise IT environment. It allows the organization to deliver IT solutions and services to its

employees, partners and/or customers and is usually internal to an organization and deployed within owned facilities.

### ***ICT Capacity***

According to Matachi, (2006), the term capacity refers to the skills, knowledge, relationships, values and attitudes among many other attributes such as health and awareness that enable countries, organizations, groups and individuals to carry out functions and achieve their development objectives over time. Therefore, ICT capacity is said to refer to ICT skills, knowledge, relationships, values and attitudes that enable an individual or an organization carry out ICT functions and achieve their development objectives over time.

### ***ICT utilization***

According to Yusuf (2005), ICT utilization is the presentation and distribution of instructional content through web environment or systems offering an integrated range of tools (stand-alone computer instruction, CD ROM amongst others) to support learning and communication.

### ***Tax Administration***

Ogbonna (2010) states that Tax administration consists of the tax authorities and the organs of tax administration that are charged with the responsibility of implementing the tax laws in accordance with the set guidelines.

Tax administration involves all the strategies and principles adopted by any government in order to plan, impose, collect, account, control and coordinate personnel charge with the responsibility of taxation. It also includes the effective use of tax revenue for efficient provision of necessary social amenities and facilities for the tax payers.

## CHAPTER TWO

### LITERATURE REVIEW AND THEORETICAL FRAMEWORK

#### 2.1 Understanding the Concept of Information and Communication Technology

“Miken Exchange on Education Technology (1999) defines ICT as computer based tools used by people to work with the information and communication processing needs of an organization. It encompasses the computer hardware and software, the network and several other devices (video, audio, photography, camera etc) that convert information text, images, sound, motion and so on into common digital form. Information and Communication Technology (ICT) according to Mary and Cox (2007) are electronic and computerized devices associated with human interactive materials that enable the user to use them for wider range of service delivery and in addition to personal use. This clearly implies that ICT involves the use of electronic devices that need human input and command to operate. This also brings about the advantages of information delivery through technological means.

Collins (2005) defines information and communication technology as an application of practical science to industry, commerce, technical method, skills and knowledge. This definition of ICT is limited as it does not clearly bring out the main purpose

of which is to transmit representation of information signals between remote locations. As defined by Yusuf (2005), ICT is computer and its network which widens the potential of communication possibilities in the form of text, data, voice and video images. This definition does not clearly bring out the advantages of inter-connectivity system used in acquiring, storing, manipulating, controlling, displaying, transmitting and receiving of information through the internet facilities. ICT is the digital processing and utilization of information by the use of electronic computers. It comprises the storage, retrieval, conversion and transmission of information (Ifueko 2011). Moll (1983) defines ICT as the various technologies which are used in the creation, acquisition, storage, dissemination, retrieval, manipulation and transmission of information.

However, ICT has no universal definition as the concepts, methods and applications involved in ICT are constantly evolving on an almost daily basis. The broadness of ICT covers any product that will store, retrieve, manipulate, transmit or receive information electronically in a digital form for example personal computers, digital television, email, robots (Matachi, 2006). All the definitions share a similar notion that information is generated and shared. They also assert that such information must be digital or electronic. The definitions generally do not restrict Information and Communication Technology to only computers they mention telecommunications equipment such as mobile phones, printers, scanners etc.” Information and Communication Technology is a general term that describes

the process of creating, modifying, storage and transmission of information in different formats between humans and machines using different electronic technologies to achieve a result or an outcome (Harrison & Nahashon, 2015). Also ICT is an umbrella term that includes any communication device or application, encompassing: radio, television, cellular phones, computer and network hardware and software, satellite systems and so on, as well as the various services and applications associated with them such as video conferencing and distance learning (Usman 2013).

### **The Concept of Tax Administration**

“Tax administration involves all the strategies and principles adopted by any government in order to plan, impose, collect, account, control and coordinate personnel charge with the responsibility of taxation. It also includes the effective use of tax revenue for efficient provision of necessary social amenities and facilities for the tax payers. Tax administration therefore consist of the tax authorities and the organs of tax administration (Ogbonna 2010) that are charged with the responsibility of implementing the tax laws in accordance with the set guidelines. The Nigerian tax laws define tax authority to mean the Federal Inland Revenue service, state board of internal revenue or the local government revenue committee. Practice guidelines and new letters are published by FIRS and joint tax boards from time to time to address interpretation issues and making of

clarification where necessary (Azubuike 2010). Tax administration exists to ensure compliance with the tax laws. This administrative dimension of taxation has long been recognized by tax administrators especially those working on tax policy in developing countries (Alm 1999).

Over the years, there has been failure of tax administration in Nigeria due to lack of equity, certainty, convenience and poor motivation of tax officials. Other factors are improper planning, ineffective monitoring, weak control, fraudulent practices, unqualified and ill equipped manpower and public discouragement due to misuse of tax revenue by government (Ogbonna 2010). It is helpful to view the tax implementation process as a production function in which input eg. material, personnel, information, laws and procedures are used to produce output eg. government revenue, tax payer equity and social welfare. This suggests a range of input that government can pursue to increase at least one tax administration output. However, an equally important aspect is the desirability of this policies or their impact on equity and welfare. One has to bear in mind that tax policies and tax administration are interrelated spheres (Siehl 2010).

Measures designed to improve tax administration should help achieve the objectives of tax policies effectively. It is also expected in the design of tax policy; attention should be paid to the tax administrative constraint to ensure its success. The general acknowledgement is that both tax policy and tax administration affect

the productivity of the tax system for instance a tax legislation which provides for several complex exemptions and deductions and multiple tax rates is difficult to efficiently administer and compliance by tax payers will not be not easy, the simplification of the tax system is generally emphasized in tax reform (Ifueko 2012). According to Siehl (2010), tax policy directly affects the cost and the organization of tax administration. In addition, the capacities of tax administration influence the way tax policy is implemented, thus both areas tax policy and tax administration will have to be taken into consideration otherwise the proper functioning of the overall system is affected. For this reason, the tax system should be aligned to the administrative and legal prerequisite of the respective country.

### **The Opportunities of ICTs as a means of Public Service Delivery in Nigeria**

Information and Communication Technologies no doubt offer great opportunities for Nigeria and indeed all developing countries vis-à-vis public service delivery, and citizen's satisfaction. This accounts for the link between ICTs applications, optimization of government operations and achievement of important social development goals which is even a very convincing argument for the continued utilization of ICTs in the country's public service. This is why Gupta and Jana (2003), argued that the application of ICTs in government is no longer seen as an option but as a necessity for all countries aiming at having better

and efficient governance. This shows that there is a strong linkage between ICTs application and efficient service delivery.

In a study carried out in 2003, the European Commission observed that ICTs application enables the public sector to maintain and strengthen good governance in the knowledge society, create a public sector that is open and transparent, governments that are understandable and accountable to the citizens and open to democratic involvement and scrutiny. It also ensures that the public sector is at the service of all, promotes a productive public sector that delivers maximum value for tax payers' money, less time is wasted standing in queues, errors are drastically reduced, more ties are available for professional face-to-face service and the jobs of the public servants becomes rewarding in the process (Nweke, 2007).

Indeed, extant literature is replete with the great opportunities of ICTs as an efficient and effective means of public service delivery. ICTs innovation and revolution has no doubt brought considerable potential to initiatives aimed at fighting corruption and increasing the participation of citizens in the institutions of government. To be specific, ICTs have opened a new e governance space or route that has huge potential for improving opportunities for the participation of citizens in governmental affairs. This type of setting enhances equity, transparency, accountability, responsiveness, responsibility, effectiveness and

efficiency in the manifold transactions that link service suppliers and service recipients (Muchie, 2011). It has also been argued that the application of ICTs in the public service can lead to the following outcomes: saving costs while improving quality, response times and access to services (ADB, 2003); improving the efficiency and effectiveness of public administration (Pacific Council, 2002); increasing transparency in administration, reducing corruption and increasing political participation (Seifert and Bonham, 2003), and; making governments more competitive (OECD 2003). Below, we examine in details the foregoing opportunities or benefits of ICTs application. We decided to summarize them under five headings.

### ***Reduced Cost of Administration***

The application of ICTs in the Federal Public Service allows for a significant reduction in information handling cost. This process enables faster sharing of information thereby reducing the frequency with which data is collected when it is handled manually. Obviously, data collected manually costs more due to travel costs and other allowances and expenses. According to Ndou (2004), if developing countries appropriately apply e-government initiatives, it will reduce the number of inefficiencies in processes by allowing file and data sharing across government departments, thereby contributing to the elimination of mistakes from manual procedures and reducing the required time for transactions.

It is painful to observe that the cost of running governmental affairs in Nigeria has been on the rise hence the application of e-initiatives in the Federal Public Service has the capacity of providing cheaper administrative cost due to the digitalization of public service delivery.

By this practice according to Nweke (2007), ICTs application in public service delivery reforms public administrative process by streamlining internal processes which enables faster, speedy and more informed decision making and transaction process. Nigeria is a nation of about 150 million people distributed over a territory of 923,768 square kilometres (Akunyili, 2010). It is therefore easy to imagine the logistic challenge and cost that goes with service provisioning by the Federal Public Service in the country. The use of ICTs solutions by the service has enabled and will continue to enable it to render public services with greater efficiency and less cost to the ministry and the recipients.

### ***Improved, Fast and Accurate Service Delivery***

The traditional style of service delivery in the Federal Public Service is time consuming because of the bureaucratic nature of the Nigerian public service. ICTs application therefore, helps to reduce waiting time and red-tapism, thereby bringing about fast and accurate service delivery. Public sector organizations in Nigeria like the National Youth Service Corps (NYSC), Joint Admissions and Matriculation Board (JAMB), Abuja Geographical Information System (AGIS)

and a host of others have made service delivery to the citizens more convenient, faster and accurate through the digitalization of their operations and services. For example, JAMB utilizes e-initiatives now to conduct national matriculation examination for admission into Nigerian higher institutions of learning. This yearly examination that usually involve over one million candidates see scripts computer-marked, and the results released and up-loaded to the website within seven working days. All over the country, what it now takes for candidates to know their results is to visit the internet site of the examination body.

The revolutionary dimensions of this ICT-enhanced service can only be appreciated when compared with the former system where the examination results were anxiously awaited by the candidates for close to eight weeks. When eventually released, the notifications were sent by surface mail service through the post office. This created all sorts of mix-ups as some notifications got lost in transit partly because some candidates' addresses would have changed in the interval. Very importantly, manually marked scripts were more prone to errors than computer marked ones. One can therefore see from the JAMB example that ICT enhances improved, fast and accurate public service delivery. ICT eliminates time-wasting, loss of documents, delay in responding to requests, and kickbacks normally associated with traditional style of service delivery. Even the idea of repeated visits to offices from a far distance, which normally takes a toll on resources, is usually reduced through ICT usage. ICTs also allows for service

delivery outside normal office hours. Arguing in this direction, Ndou (2004), avers that e-government initiatives put government services online thereby reducing bureaucratic bottlenecks, offers round the clock accessibility, fast and convenient transactions and obviously enhances the quality of services.

Similarly, intergovernmental and international communication relations with other public and private organisations are made faster and convenient. This can be seen on the dominance of e-mails, which have taken over surface mails. In addition, e-government initiatives such as electronic chatting, e-conferencing/video conferencing, etc, are making the public service smarter with reduced risks of travel. These initiatives also enable both the government and the private agencies to have discussions at a distance and at the same time run their respective offices.

### ***Creates Access to Transparent, Accountable and Participatory Governance***

E-government initiatives have already demonstrated significant capacity for citizens to have greater access to information from public authorities in Nigeria. Public service delivery improves citizens' participation in public sector management, which is enhanced through ICTs. The opportunity generated in this perspective helps increase the transparency of decisions as citizens and the public servants interact through e-governance process. The citizens and other service recipients are allowed to contribute and exchange ideas and suggestions through

electronic forum and websites. ICTs reform which is presently being experienced through e government initiatives in Nigeria's public administration has created opportunity for public servants and citizens to have access to official information and transaction which were previously classified. This invariably enables the Federal Public Service to harvest more data from operational systems through increment in the quality of feedback. It is therefore, obvious that government to citizens' type of relationships enabled by ICTs application, which before now created suspicion are now reduced as more information are made available through different kinds of on-line communication between the Federal Public Service and her service recipients. ICTs usage in the Federal Public Service therefore, enhances transparency, accountability and participatory governance. It also reduces corrupt practices.

### ***Enhances Networking and Inter Governmental Relations***

ICTs provide and enhance networking of relationships among governments, customers, businesses, employees and other organisations. The successful use and diffusion of ICTs in the public sector involves a collective, multi-disciplinary and dynamic learning process (Mansell and Wehn, 1998). This is the case of such Nigerian public agencies like NYSC, JAMB, AGIS, NOUN, WAEC, NECO, etc, that have fully embraced e-initiatives in the delivery of public services. According to Ndou (2004), the very nature and function of e-

governments require network approach to put together skills, technologies, information and knowledge that span the boundaries of different governmental agencies. The application of e-government therefore, enhances the practice of Enterprise Resource Planning (ERP), which is an integrated business system that ties all the various functions of an enterprise like finance, human resource management, etc, into a cohesive system on a common database.

In the views of Nweke, (2007), ERP system may be integrated with the internet and workflow. ERP presents opportunities to the public service in the areas of financial management, human resources management, records management, material management, etc. The establishment of integrated online network in the public service therefore, enhances data sharing that facilitates feedback. The Organization for Economic Cooperation and Development (OECD) argues along this line when it notes that strengthening relationship between the government and the citizens could improve the quality of services by allowing government tap wider sources of information, perspectives and solution to meet the challenges of policy making under conditions of increased complexity (OECD, 2001).

In addition to the foregoing, services like attachment mails, online delivery of scanned files, etc, speed up bureaucratic transactions in the Federal Public Service. The innovations that come with initiatives are reducing red-tape

and similar lapses that come with traditional means of service delivery. Above all, e-government initiatives in the Federal Public Service enable public servants to interact, transact and communicate electronically with business, citizens and other stakeholders. It is therefore necessary to mandate the use of ICT tools and applications for the development of new forms of citizens' participation in the Federal Public Service.

### ***Boosts Competitive and Responsive Service Delivery***

The digitalization of operations and services in the public sector in Nigeria means that the public sector is in a healthy competition with the private sector in delivering qualitative and productive services to the citizens. ICTs application in the Federal Public Service therefore, boosts competitive and responsive service delivery in the country. This development is heart-warming and commendable especially when one recalls that the private sector was on top in the use of ICTs in the country prior to the digitalization of operations and services in the public sector. According to Nweke (2007), the Automated Custom Data, Electronic Immigration Passport/Visa Application, NIPOST Post Cash, and other similar initiatives are examples of e-government potentials in reforming public administration for increased productivity and competitiveness.

In the view of Mansell and Wehn (1998), e-government plays a vital role, not only in

facilitating market led initiatives but also in initiating the process of capacity building and in coordinating the actions of a large number of interested stakeholders. In addition, ICTs usage in the public service provides structure of opportunities mediating between the citizens and the service using digital information and communication technologies by the government and the citizens. It therefore, implies that ICTs application in the Federal Public Service brings about citizens that are active, connected and informed. ICTs also help to stimulate exchange of information in which citizens and government relate interactively thereby enhancing productive and responsive service delivery. This also helps to bridge the gap between the citizens and the government.

### **Review of Empirical Studies**

Chatama (2013), studies on the impact of Information and Communication Technology on Taxation: the case of Large Taxpayer Department of Tanzania Revenue Authority. The study examines how the use of ICT has modernized Tax administration procedures and improved revenue collection at Large Taxpayer Department of Tanzania Revenue Authority. The findings of the research revealed that ICT was introduced for facilitating maintenance and timely access of records and fast processing of return so as to remove postal delays, minimize operational costs, curb cheating and plug revenue loss. Although the study has contributed to

body of knowledge, it however was limited to the process of tax administration in Tanzania only, as such, its findings may not be applicable to other countries, like Nigeria. The study also focused on how ICT modernized tax administration procedures at Large tax payer department in Tanzania ignoring the micro and small tax offices in tax administration.

Another study by Abiola and Asiweh (2012) on the Impact of Tax Administration on Government Revenue in a Developing Economy – A Case Study of Nigeria. The study looks at the Nigeria Tax administration and its capacity to reduce tax evasion and generate revenue for development desire of the populace. The study made use of 121 online survey questionnaires containing 25 relevant questions. The findings of the study reveals that increasing tax revenue is a function of effective enforcement strategy which is the pure responsibility of tax administration and the findings also pointed that Nigeria lack enforcement machinery which include adequate manpower, computers and effective postal and communication system. However, the study did not suggest practical solutions for Nigeria to strengthen its tax enforcement machinery, therefore, the study has no clear practical implications for tax practitioners.

In a research by Onyije and Opara (2013) on Information and Communication Technologies (ICT): A Panacea to Achieving Effective Goals in Institutional Administration. The study examined the use of Information and

Communication Technology (ICT) by institutional administrators for effective administration. The study stated the need for effective use of ICT by institutional administrators in maintaining and controlling, according to policies laid down by the governing bodies of the institution. Findings of the research revealed various ICT resources used for effective institutional administration. It also revealed the extent of utility of ICT to a tax administration's core operations but ignored key variables as ICT capacity in terms of ICT skills, values, relationship, knowledge and attitudes.

Gurama and Mansor (2015) study on tax administration problems and prospect. The study examined the problems and prospect of Gombe state board of internal revenue service. The findings of the research revealed the problems identified include poor staffing, lack of facilities, poor record keeping and poor conducive environment. The findings also show that insufficient public awareness, lack of training, poor working condition, poor remuneration and lack of motivational incentives are among the issues that lead to low tax generation. The study recommends the need to employ competent and qualified staff with background knowledge of accounting and tax discipline. However, the study focused mainly on board of internal revenue Gombe state and the problems identified in the state cannot be generalised as challenges faced by other tax administration agencies such as the Federal Inland Revenue Service, Benin City. In the study on Impact of ICT on Tax Administration in Nigeria by Efunboade

(2014), the study examined the overall effectiveness of ICT on tax administration in Nigeria. Findings of the research revealed the extent of utility of ICT to a tax administration's core operations in Nigeria but failed to mention other key variables such as ICT infrastructures and ICT skills. It was observed therefore that the above studies were related to the topic under study because they all focused on information and communication technology and tax administration.

## **2.2 Theoretical Framework**

The theory adopted for this study is the Technology Acceptance Model (TAM) proposed by Davis (1989). TAM is an information systems theory that models how users come to accept and use a technology. Davis (1989) presented a theoretical model aiming to predict and explain Information and Communication Technology usage behavior, that is, what causes potential adopters to accept or reject the use of information technology. This model however implies that emerging information technology cannot deliver improved organizational effectiveness if it is not accepted and used by potential users. Technology Acceptance Model is one of the most successful measurements for computer usage effectively among practitioners and academics (Kamel 2004). According to this model, technology adoption is a function of a variety of factors including Relative advantage and Ease of use. The two particular beliefs addressed by Technology Acceptance Model are;

Perceived Usefulness (PU): Prospective user's subjective probability that using a specific application system will increase his or her job performance within an organizational context

Perceived Ease of Use (PEOU): Degree to which the prospective user expects the target system to be free of effort.

Technology Acceptance Model (TAM) aims at studying how individual perceptions affect the intentions to use information technology as well as the actual usage. TAM suggests that when users are presented with a new technology, a number of factors determine their decision about how and when they will use it." The attitude toward adoption will decide the adopter's positive or negative behavior in the future concerning new technology. Perceived usefulness which is "the degree to which a person believes that using a particular system would enhance his or her job performance" and perceived ease of use refers to "the degree to which a person believes that using a particular system would be free of effort" (Davis, 1989).

"Technology Acceptance Model (TAM) is relevant to this study as the theoretical framework considering the fact that successful implementation of Information and Communication Technology depends largely on the adopter's positive or negative behavior concerning new technology. TAM explains two theoretical constructs, perceived usefulness and perceived ease of use as the

fundamental determinants of a technology system use and predicts attitudes toward the use of the system. The factors involving successful implementation of ICT on tax administration in Federal Inland Revenue Service, Benin City as identified in this study which are availability of ICT infrastructures, ICT Capacity in terms of ICT skills, knowledge, values, attitudes and relationships and ICT Utilization depend largely on the user's willingness and attitudes towards using the new technology.

The constructs of Technological Acceptance Model which are perceived usefulness and perceived ease of use relates to the variables in this study and could also be seen as some of the elements that form the entire process of the ICT implementation in tax administration. The key issues addressed by this study which led to the adoption of ICT in tax administration by FIRS could be best explained by this theory. The application of ICT in tax administration by FIRS was based on the Organization's perception that ICT would increase productivity, job performance, effectiveness, and would make work easier and quick. ""

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.1 Introduction**

In light of the above research, methodology and theoretical framework deduced to adequately capture and empirically examine the impact of bureaucracy in FIRS Benin City. This chapter highlights the numerous techniques used in gathering information for this study. It describes the research design, sources of data, types of data, study population, sample size, sampling technique, the instruments used in data collection and the methods used in the analysis of data collected.

#### **3.2 Research Design**

The research design for this study covered the entire process involved in data collection, collation and the analysis. The study, being a social science survey research, adopted the exploratory research design which is also associated with the survey method for its data collection, using a combination of self-constructed questionnaires as primary data sources. These were administered to respondents, comprised of persons above eighteen years, made up of employees of FIRS. These were appropriately designed to evaluate the performance of FIRS especially through the adoption of ICT.

### **3.3 Population of the Study**

The population of the study comprises of all staff members of the Federal Inland Revenue Service in Benin City. According to the FIRS, Benin City Registry the total staff strength of FIRS, Benin is 97.

### **3.4 Sampling Technique and Sample Size**

The research will adopt the stratified random sampling and simple random sampling (probability sampling technique) in selecting 60 respondents for this study. Thus, the research survey will be carried out on four (4) departments of the Federal Inland Revenue Service, Benin - City, Edo State of which 15 respondents each will be sampled from the four (4) designated departments. And these departments include, Administration, Operations, Logistics and Accounting and Audit.

### **3.5 Method of Data Collection**

The major sources of these data are through questionnaires. The data sources used for gathering the necessary materials for this research work consists of both primary and secondary sources. Relevant, qualitative and quantitative information was obtained from these two sources. Primary data was obtained from the questionnaires and the interviews administered to the staff of FIRS.

### **3.6 Instruments for Data Collection**

Quantitative data was obtained from these sources through the administration of questionnaires. The questions asked were designed to correspond with the research questions, and research objective as outlined in chapter one. The questionnaires were administered to FIRS staff and these organizations while the structured interview questions were administered to the Management Staff of FIRS.

### **3.7 Sources of Data**

The sources of data for this study include the following;

*Secondary data:* Relevant information on this research were obtained from FIRS Publications, FIRS Act and Annual Financial Reports, Bulletins, FIRS documents, Textbooks, Journals, Internet Facilities, and other related materials.

*Primary data:* For comprehensive information, the secondary sources of information were used to support the information obtained from the primary sources and to further authenticate the information obtained from the primary sources.

### **3.8 Method of Data Analysis**

Two statistical tools of data analysis shall be deployed in the analysis of data derived from the field. They are the simple percentage and the chi-square. The simple percentage which is a descriptive tool for statistics will be used for initial analysis, while the chi square which is a non-inferential tool will be employed in testing the hypotheses generated from the survey. The Statistical Package for Social Science (SPSS 21) will be used to analyze data gotten from the field.

## CHAPTER FOUR

### DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

This chapter deals the analysis of data from the study's field survey that focused “The examination of technology on organizational performance: A case study of the Federal Inland Revenue Service (FIRS), Benin City, Edo state 60 copies of questionnaires were distributed but 58 were retrieved, making the percentage of the copies retrieved 96.7%. Statistical Package for Social Sciences, SPSS 21.0 was used for the analysis. The first section of the chapter deals with the analysis of the demographics of respondents, while the other sections analyze the main items which provide answers to the research questions and hypotheses for which this study is about

#### 4.1 Frequency Table

Table 1

Gender Distribution

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	31	54.3	54.3	54.3
	Female	27	45.7	45.7	100.0
	Total	58	100.0	100.0	

Table 1 reveals that, 31 respondents covering 54.3% of the sampled population are male, 27 representing 45.7% are female. Hence, this shows that more male participated in the study than the female gender.

**Table 2**

**Age Distribution**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-35years	25	43.9	43.9	43.9
	36-53years	19	32.8	32.8	76.7
	54 and above	13	22.8	22.8	100.0
	Total	58	100.0	100.0	

Table 2 shows that 45.9% of the study sampled respondents are 18 – 35 years of age, 32.8% are 36 – 53 years of age, while 22.8% are 54 and above years of age. This shows that respondents between 18 – 35 years participated more in this research study.

**Table 3**

**Marital Status**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Single	29	50	50.0	50.0
	Married	17	29.3	29.3	79.3
	Divorced	12	20.6	20.6	100.0
	Total	58	100.0	100.0	

Table 3 reveals that, 50.0% of the sample population representing 29 respondents are single, 29.3% covering 17 respondents are married, while the remaining 20.6% representing 17 respondents are divorced. This Indicates that, more single respondents participated in this study.

**Table 4**

**Marital Status**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	OND	7	12.1	12.1	12.1
	HND	12	20.6	20.6	32.7
	First Degree	17	29.3	29.3	62.0
	Masters	15	25.9	25.9	87.9
	Others	7	12.1	12.1	100.0
	Total	58	100.0	100.0	

Table 4 shows that, 12.1% respondents OND certificate holders, 20.6% are HND certificate holders, 29.3% have first degree certification, 25.9% are master’s degree holders while 12.1% respondents are in the “others” category. It thus indicates that, respondents that are first degree certificate holders participated more in this study.

**Table 5****Grade Level**

		Frequency	Percent	Valid Percent	Cumulative Percent
	Senior Staff	26	44.8	44.8	44.8
	Junior Staff	32	55.2	55.2	100.0
	Total	58	100.0	100.0	

Table 5 confirms that 26 respondents covering 44.8 % are junior staff, while 32 respondents representing 55.2% are senior staff. Hence, signifying that, respondents that are junior participated more in this study.

**SECTION B****Table 6: Availability of ICT infrastructure affects organizational performance in FIRS, Benin City****Question One**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	13	22.4	22.4	22.4
	Agree	19	32.8	32.8	55.2
	Undecided	11	18.9	18.9	74.1
	Disagree	9	15.5	15.5	89.6
	Strongly Disagree	6	10.3	10.3	100.0
	Total	58	100.0	100.0	

The above table shows that 22.4% of the respondents strongly agree availability of ICT infrastructure affects organizational performance in FIRS, Benin City, 32.8% agreed, 18.9% were undecided, 15.5% disagreed, while the remaining 10.3% strongly disagreed availability of ICT infrastructure affects organizational performance in FIRS, Benin City. The analysis thus reveals that majority of the sampled respondents agreed that availability of ICT infrastructure affects organizational performance in FIRS, Benin City

**Table 7: Management considers the deployment of ICT as a necessity for organizational performance in FIRS, Benin City**

**Question Two**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	6	10.3	10.3	10.3
	Agree	10	17.2	17.2	27.5
	Undecided	28	48.3	48.3	75.8
	Disagree	9	15.5	15.5	91.3
	Strongly Disagree	5	8.6	8.6	100.0
	Total	58	100.0	100.0	

Table 7 presents that 10.3% of the respondents strongly agreed that management considers the deployment of ICT as a necessity for organizational performance in FIRS, Benin City, 17.2% agreed, 48.3% were undecided, 15.5% disagreed, while 8.6% strongly disagreed that management considers the

deployment of ICT as a necessity for organizational performance in FIRS, Benin City. It therefore shows from the above analyses that, majority of the sampled respondents are undecided that management considers the deployment of ICT as a necessity for organizational performance in FIRS, Benin City

**Table 8: Funding for ICT infrastructure is a priority in FIRS, Benin City.**

**Question Three**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	11	18.9	18.9	18.9
	Agree	18	31.0	31.0	49.9
	Undecided	13	22.4	22.4	72.3
	Disagree	9	15.5	15.5	87.8
	Strongly Disagree	7	12.1	12.1	100.0
	Total	58	100.0	100.0	

Table 8 shows that 18.9% of the respondents strongly agree that funding for ICT infrastructure is a priority in FIRS, Benin City., 31.0% agreed, 22.4% were undecided, 15.5% disagreed, while the remaining 12.1% strongly disagree that, funding for ICT infrastructure is a priority in FIRS, Benin City. It therefore shows from the above analyses that, majority of the sampled respondents agreed that funding for ICT infrastructure is a priority in FIRS, Benin City.

**Table 9: Availability of ICT infrastructure boost organizational image of FIRS, Benin City**

**Question Four**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	14	24.1	24.1	24.1
	Agree	9	15.5	15.5	39.6
	Undecided	17	29.3	29.3	68.9
	Disagree	13	22.4	22.4	91.3
	Strongly Disagree	5	8.6	8.6	100.0
	Total	58	100.0	100.0	

Table 9 shows that 24.1% of the respondents strongly agree availability of ICT infrastructure boost organizational image of FIRS, Benin City, 15.5% agreed, 29.3% were undecided, 22.4% disagreed; the remaining 8.6% strongly disagreed availability of ICT infrastructure boost organizational image of FIRS, Benin City. It therefore shows from the above analyses that, majority of the sampled respondents were undecided if the availability of ICT infrastructure boost organizational image of FIRS, Benin City.

**Table 10: Staff at FIRS are comfortable with using of ICT in FIRS, Benin City**

**Question Five**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	13	22.4	22.4	22.4
	Agree	17	29.3	29.3	51.7
	Undecided	8	13.8	13.8	65.5
	Disagree	11	18.9	18.9	84.9
	Strongly Disagree	9	15.5	15.5	100.0
	Total	58	100.0	100.0	

Table 10 reveals that 22.4% of the respondents strongly agree that staff at FIRS are comfortable with using of ICT in FIRS, Benin City, 29.3% agreed, 13.8% were undecided, 18.9% disagreed, the remaining 15.5% sampled respondents strongly disagree that staff at FIRS are comfortable with using of ICT in FIRS, Benin City. It therefore shows from the above analyses that, majority of the sampled respondents agreed that staff at FIRS are comfortable with using of ICT in FIRS, Benin City

**Table 11: Staff at FIRS are regularly trained on the use of ICT.**

**Question Six**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	9	15.5	15.5	15.5
	Agree	13	22.4	22.4	37.9
	Undecided	10	17.2	17.2	55.1
	Disagree	15	25.9	25.9	81.0
	Strongly Disagree	11	18.9	18.9	100.0
	Total	58	100.0	100.0	

Table 11 reveals that, 15.5% of the respondents strongly agreed that staff at FIRS are regularly trained on the use of ICT, 22.4% of the respondents agreed, 17.2% were undecided, 25.9% of the respondents disagreed, while 18.9% of the respondents strongly disagreed that staff at FIRS are regularly trained on the use of ICT. It therefore shows from the above analyses that, majority of the sampled respondents disagreed that staff at FIRS are regularly trained on the use of ICT

**Table 12: Staff at FIRS have the capacity to handle ICT for organizational performance.**

**Question Seven**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	10	17.2	17.2	17.2
	Agree	14	24.1	24.1	41.3
	Undecided	18	31.0	31.0	72.3
	Disagree	9	15.5	15.5	87.8
	Strongly Disagree	7	12.1	12.1	100.0
	Total	58	100.0	100.0	

Table 12, shows that, 17.2% of the respondents strongly agree that staff at FIRS have the capacity to handle ICT for organizational performance, 24.1 % agreed, 31.0% were undecided, 15.5% disagreed, while the remaining 12.1% strongly disagree. It therefore shows from the above analyses that, majority of the sampled respondents are undecided if staff at FIRS have the capacity to handle ICT for organizational performance

**Table 13: The use of ICT infrastructure at FIRS has led to increased organizational performance.**

**Question Eight**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	13	22.4	22.4	22.4
	Agree	18	31.0	31.0	53.4
	Undecided	9	15.5	15.5	68.9
	Disagree	10	17.2	17.2	86.1
	Strongly Disagree	8	13.8	13.8	100.0
	Total	58	100.0	100.0	

Table 13 shows that, 22.4% of the respondent strongly agreed that the use of ICT infrastructure at FIRS has led to increased organizational performance., 31.0% respondents agreed, 15.5% were undecided, 17.2% disagreed; while 13.8% strongly disagree that the use of ICT infrastructure at FIRS has led to increased organizational performance. The above analyses reveal that majority of the respondent agreed that the use of ICT infrastructure at FIRS has led to increased organizational performance.

**Table 14: Corporate taxpayers find the ICT infrastructure at FIRS easy to interact with.**

**Question Nine**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	9	15.5	15.5	15.5
	Agree	13	22.4	22.4	37.9
	Undecided	19	32.7	32.7	70.6
	Disagree	11	18.9	18.9	89.5
	Strongly Disagree	6	10.3	10.3	100.0
	Total	58	100.0	100.0	

Table 14 presents that 15.5% of the respondent strongly agree that corporate taxpayers find the ICT infrastructure at FIRS easy to interact with, 22.4% respondents agreed, 32.7% were undecided, 18.9% disagreed while the remaining 10.3% strongly disagree that corporate taxpayers find the ICT infrastructure at FIRS easy to interact with. The above analysis shows that majority of the respondent were undecided if corporate taxpayers find the ICT infrastructure at FIRS easy to interact with.

**Table 15: ICT infrastructure in FIRS Benin city has brought about increased voluntary participation of corporate taxpayers.**

**Question Ten**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	8.6	8.6	8.6
	Agree	13	22.4	22.4	31.0
	Undecided	20	34.5	34.5	65.5
	Disagree	7	12.1	12.1	77.6
	Strongly Disagree	13	22.4	22.4	100.0
	Total	58	100.0	100.0	

From table 15 it is revealed that 8.6% of the respondent strongly agreed ICT infrastructure in FIRS Benin city has brought about increased voluntary participation of corporate taxpayers, 22.4% respondents agreed, 34.5% were undecided, 12.1% disagreed, the remaining 22.4% strongly disagree strongly that ICT infrastructure in FIRS Benin city has brought about increased voluntary participation of corporate taxpayers. The above analysis shows that majority of the respondent were undecided if ICT infrastructure in FIRS Benin city has brought about increased voluntary participation of corporate taxpayers.

**Table 16: ICT infrastructure has removed bottlenecks for corporate taxpayers in FIRS, Benin City**

**Question Eleven**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	12	20.7	20.7	20.7
	Agree	17	29.3	29.3	50.0
	Undecided	10	17.2	17.2	67.2
	Disagree	11	18.9	18.9	86.1
	Strongly Disagree	8	13.9	13.9	100.0
	Total	58	100.0	100.0	

Table 16 reveals that 20.7% of the respondent strongly agree that ICT infrastructure has removed bottlenecks for corporate taxpayers in FIRS, Benin City, 29.3% respondents agreed, 17.2% were undecided, 18.9% disagreed, while the remaining 13.9% of the sampled respondents strongly disagreed that ICT infrastructure has removed bottlenecks for corporate taxpayers in FIRS, Benin City. The above analysis shows that majority of the respondents agreed ICT infrastructure has removed bottlenecks for corporate taxpayers in FIRS, Benin City.

**Table 17: ICT utilization by corporate taxpayers affects organizational performance in FIRS, Benin City.**

**Question Twelve**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	13	18.5	18.5	18.5
	Agree	15	33.9	33.9	52.4
	Undecided	10	12.9	12.9	65.3
	Disagree	11	23.4	23.4	88.7
	Strongly Disagree	14	11.3	11.3	100.0
	Total	58	100.0	100.0	

Table 17 presents that 18.5% of the respondents strongly agreed ICT utilization by corporate taxpayers affects organizational performance in FIRS, Benin City, 33.9% agreed, 12.9% were undecided, 23.4% disagreed, while the remaining 11.3% strongly disagree that ICT utilization by corporate taxpayers affects organizational performance in FIRS, Benin City. It therefore shows from the above analyses that, majority of the sampled respondents agreed that ICT utilization by corporate taxpayers affects organizational performance in FIRS, Benin City

**Table 18: Mismanagement is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City.**

**Question Thirteen**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	9	15.5	15.5	15.5
	Agree	16	27.6	27.6	43.1
	Undecided	12	20.7	20.7	63.8
	Disagree	13	22.4	22.4	86.2
	Strongly Disagree	8	13.8	13.8	100.0
	Total	58	100.0	100.0	

Table 18 presents that 15.5% of the respondents strongly agreed mismanagement is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City, 27.6% agreed, 20.7% were undecided, 22.4% disagreed, while the remaining 13.8% strongly disagree that mismanagement is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City. It therefore shows from the above analyses that, majority of the sampled respondents agreed mismanagement is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City

**Table 19: Corruption is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City.**

**Question Fourteen**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	13	22.4	22.4	22.4
	Agree	17	29.3	29.3	51.7
	Undecided	9	15.5	15.5	67.2
	Disagree	11	18.9	18.9	86.1
	Strongly Disagree	8	13.8	13.8	100.0
	Total	58	100.0	100.0	

Table 19 presents that 22.4% of the respondents strongly agree that corruption is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City, 29.3% agreed, 15.5% were undecided, 18.9% disagreed, while the remaining 13.8% strongly disagree that corruption is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City. It therefore shows from the above analyses that, majority of the sampled respondents agreed corruption is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City.

**Table 20: Lack of regular training is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City.**

**Question Fifteen**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	15	25.9	25.9	25.9
	Agree	19	32.6	32.6	61.5
	Undecided	7	12.1	12.1	73.6
	Disagree	9	15.5	15.5	89.1
	Strongly Disagree	8	13.8	13.8	100
	Total	58	100.0	100.0	

Table 20 presents that 25.9% of the respondents strongly agreed lack of regular training is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City, 32.6% agreed, 12.1% were undecided, 15.5% disagreed, while the remaining 13.8% strongly disagree that lack of regular training is one of the challenges facing the adoption of ICT for

effective organizational performance in FIRS, Benin City. It therefore shows from the above analyses that, majority of the sampled respondents agreed Lack of regular training is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City.

**Table 21: Tax avoidance is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City.**

**Question Sixteen**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	11	18.9	18.9	18.9
	Agree	17	29.3	29.3	48.2
	Undecided	9	15.5	15.5	63.7
	Disagree	13	22.4	22.4	86.1
	Strongly Disagree	8	13.8	13.8	100
	Total	58	100.0	100.0	

Table 20 presents that 18.9% of the respondents strongly agreed tax avoidance is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City, 29.3% agreed, 15.5% were undecided, 22.4% disagreed, while the remaining 13.8% strongly disagree that tax avoidance is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City. It therefore shows from the above analyses that, majority of the sampled respondents agreed tax avoidance is

one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City.”

## TESTING OF HYPOTHESES

### Testing Hypothesis 1

#### ITEM 1

Availability of ICT infrastructure affects organizational performance in FIRS, Benin City.

**Table 22**

<b>Responses</b>	<b>Senior Staff</b>	<b>Junior Staff</b>	<b>Total</b>
Agree	9	23	32
Undecided	3	8	11
Disagree	14	1	15
<b>Total</b>	<b>26</b>	<b>32</b>	<b>58</b>

#### *Statement of Hypothesis*

$H_0^1$  – There is no significant relationship between availability of ICT infrastructure and organisational performance in Federal Inland Revenue Service, Benin City.

$H_R^1$  – There is a significant relationship between availability of ICT infrastructure and organisational performance in Federal Inland Revenue Service, Benin City.

### Testing of Hypothesis

Cell	Fo	Fe	Fo – Fe	(Fo – Fe) <sup>2</sup>	$\frac{(Fo - Fe)^2}{Fe}$
a	9	14.3	-5.3	28.09	1.96
b	23	17.7	5.3	28.09	1.59
c	3	4.9	-1.9	3.61	0.74
d	8	6.1	1.9	3.61	0.59
e	14	6.7	7.3	53.29	7.95
f	1	8.3	-7.3	53.29	6.42
					X <sup>2</sup> = 19.25

**Research Decision:**

Calculated X<sup>2</sup> = 19.25

Critical X<sup>2</sup> = 10.83

@  $\alpha = .001$

D.F = 2

**Research Result:**

Calculated X<sup>2</sup> > Critical X<sup>2</sup> @  $\alpha .001$

Therefore, data are statistically significant at 0.1% sampling error. That is, there exists a relationship between availability of ICT infrastructure and organisational performance in Federal Inland Revenue Service, Benin City. Thus, we accept H<sub>R</sub> and reject H<sub>o</sub>.

## GAMMA

$$Y = \frac{PD - ND}{PD + ND}$$

$$Y = \frac{84 - 503}{84 + 503}$$

$$Y = \frac{-419}{587}$$

$$Y = -0.71$$

### *Interpretation:*

There exists a very large negative relationship between availability of ICT infrastructure and organisational performance in Federal Inland Revenue Service, Benin City.

### Testing Hypothesis 2

#### ITEM 5

Staff at FIRS are comfortable with using of ICT in FIRS, Benin City.

**Table 23**

<b>Responses</b>	<b>Senior Staff</b>	<b>Junior Staff</b>	<b>Total</b>
Agree	6	24	30
Undecided	2	6	8
Disagree	18	2	20
<b>Total</b>	<b>26</b>	<b>32</b>	<b>58</b>

### Statement of Hypothesis

$H_0^2$  – There is no significant relationship between ICT capacity of staff and organizational performance in Federal Inland Revenue Service, Benin City.

$H_R^2$  - There is a significant relationship between ICT capacity of staff and organizational performance in Federal Inland Revenue Service, Benin City.

### Testing of Hypothesis

Cell	Fo	Fe	Fo – Fe	(Fo – Fe) <sup>2</sup>	$\frac{(Fo - Fe)^2}{Fe}$
A	6	13.4	-7.4	54.76	4.09
B	24	16.6	7.4	54.76	3.30
C	2	3.6	-1.6	2.56	0.71
D	6	4.4	1.6	2.56	0.58
E	18	9.0	9.0	81.0	9.0
F	2	11.0	-9.0	81.0	7.36
					$X^2 = 25.04$

### Research Decision:

Calculated  $X^2 = 25.04$

Critical  $X^2 = 10.83$

@  $\alpha = .001$

D.F = 2

### **Research Result:**

Calculated  $X^2 > \text{Critical } X^2 @ \alpha .001$

Therefore, data are statistically significant at 0.1% sampling error. That is, there exists a relationship between ICT capacity of staff and organizational performance in Federal Inland Revenue Service, Benin City. Thus, we accept  $H_R$  and reject  $H_o$ .

### **GAMMA**

$$Y = \frac{PD - ND}{PD + ND}$$

$$Y = \frac{52 - 588}{52 + 588}$$

$$Y = \frac{791}{640}$$

$$Y = - 0.83$$

### ***Interpretation:***

There exists a very large negative relationship between ICT capacity of staff and organizational performance in Federal Inland Revenue Service, Benin City.

### **Testing Hypothesis 3**

### **ITEM 7**

Corporate taxpayers find the ICT infrastructure at FIRS easy to interact with.

**Table 24**

<b>Responses</b>	<b>Senior Staff</b>	<b>Junior Staff</b>	<b>Total</b>
Agree	5	17	22
Undecided	5	14	19
Disagree	16	1	17
<b>Total</b>	<b>26</b>	<b>32</b>	<b>58</b>

**Statement of Hypothesis**

$H_0^3$  – There is no significant relationship between corporate taxpayer’s utilization of ICT and organisational performance in Federal Inland Revenue Service, Benin City.

$H_R^3$  - There is a significant relationship between corporate taxpayer’s utilization of ICT and organisational performance in Federal Inland Revenue Service, Benin City.

**Testing of Hypothesis**

Cell	Fo	Fe	Fo – Fe	(Fo – Fe) <sup>2</sup>	$\frac{(Fo - Fe)^2}{Fe}$
------	----	----	---------	------------------------	--------------------------

A	5	9.9	-4.9	24.01	2.4
B	17	12.1	4.9	24.01	2.0
C	5	8.5	-3.5	12.3	1.4
D	14	10.5	3.5	12.3	1.2
E	16	7.6	8.4	70.6	9.3
F	1	9.4	-8.4	70.6	7.5
					$X^2 = 23.8$

**Research Decision:**

Calculated  $X^2 = 23.8$

Critical  $X^2 = 10.83$

@  $\alpha = .001$

D.F = 2

**Research Result:**

Calculated  $X^2 > \text{Critical } X^2 @ \alpha .001$

Therefore, data are statistically significant at 0.1% sampling error. That is, there exists a relationship between the two variables. Thus, we accept  $H_R$  and reject  $H_o$ .

**GAMMA**

$$Y = \frac{PD - ND}{PD + ND}$$

$$Y = \frac{80 - 581}{80 + 581}$$

$$80 + 581$$

$$Y = \frac{-501}{661}$$

$$661$$

$$Y = - 0.75$$

***Interpretation:***

There exists a large negative relationship between corporate taxpayer's utilization of ICT and organisational performance in Federal Inland Revenue Service, Benin City.

**Testing Hypothesis 4**

**ITEM 10**

Corruption is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City.

**Table 25**

<b>Responses</b>	<b>Senior Staff</b>	<b>Junior Staff</b>	<b>Total</b>
Agree	7	23	30
Undecided	2	7	9
Disagree	17	2	19
<b>Total</b>	<b>26</b>	<b>32</b>	<b>58</b>

***Statement of Hypothesis***

$H_0^4$  – There is no significant relationship between challenges facing FIRS in relation to ICT adoption for effective organizational performance.

$H_R^4$  – There is a significant relationship between challenges facing FIRS in relation to ICT adoption for effective organizational performance.

### Testing of Hypothesis

Cell	Fo	Fe	Fo – Fe	(Fo – Fe) <sup>2</sup>	$\frac{(Fo - Fe)^2}{Fe}$
A	7	13.4	-6.4	41.0	3.1
B	23	16.6	6.4	41.0	2.5
C	2	4.0	-2.0	4.0	1.0
D	7	5.0	2.0	4.0	0.8
E	17	8.5	8.5	72.3	8.5
F	2	10.4	-8.5	72.3	7.0
					$X^2 = 22.9$

### Research Decision:

Calculated  $X^2 = 22.9$

Critical  $X^2 = 10.83$

@  $\alpha = .001$

D.F = 2

### Research Result:

Calculated  $X^2 >$  Critical  $X^2 @ \alpha .001$

Therefore, data are statistically significant at 0.1% sampling error. That is, there exists a relationship between challenges facing FIRS in relation to ICT adoption for effective organizational performance. Thus, we accept  $H_R$  and reject  $H_o$ .

### **GAMMA**

$$Y = \frac{PD - ND}{PD + ND}$$

$$Y = \frac{67 - 556}{67 + 556}$$

$$Y = \frac{-449}{623}$$

$$Y = - 0.78$$

#### ***Interpretation:***

There exists a very large negative relationship between challenges facing FIRS in relation to ICT adoption for effective organizational performance.

## **4.2 Discussion of Findings**

The study examined the use of technology on organizational performance: A case study of the Federal Inland Revenue Service (FIRS), Benin City, Edo state. The main goal of this study was to assess the significant impact ICT on organizational performance. Having subjected the data collected from the respondents to statistical package for social science (SPSS), the outcome of the research revealed the following findings which include.

Firstly, this study examined the relationship between availability of ICT infrastructure and organisational performance in Federal Inland Revenue Service, Benin City. ICT has the capability for digital processing and utilization of information by the use of electronic computers. It comprises the storage, retrieval, conversion and transmission of information (Ifueko 2011). Moll (1983) defines ICT as the various technologies which are used in the creation, acquisition, storage, dissemination, retrieval, manipulation and transmission of information and these attributes opens up frontiers for organizations to explore and bring about improved and optimal organizational performance and also empower the FIRS to deal with issues such as improper planning, ineffective monitoring, weak control, fraudulent practices, unqualified and ill equipped manpower and public discouragement due to misuse of tax revenue by government as highlighted by Ogbonna (2010).

Also, the study reveals that the staff were staff decided they were comfortable with deploying ICT in the dispensing of their duties they were however undecided if the availability of ICT infrastructure would boost the organizational performance at FIRS and it can be linked with the fact that staff also were undecided as to the regularity of trainings schedule organized for staff.

The study revealed also investigated the relationship between corporate taxpayer's utilization of ICT affect organisational performance in Federal Inland Revenue Service, Benin City and found at that it removed bureaucratic

bottlenecks with taxpayers interaction with FIRS. the European Commission observed in 2003 that ICTs application enables the public sector to maintain and strengthen good governance in the knowledge society, create a public sector that is open and transparent, governments that are understandable and accountable to the citizens and open to democratic involvement and scrutiny. It also ensures that the public sector is at the service of all, promotes a productive public sector that delivers maximum value for tax payers' money, less time is wasted standing in queues, errors are drastically reduced, more ties are available for professional face-to-face service and the jobs of the public servants becomes rewarding in the process (Nweke, 2007).

Lastly, this study also revealed that mismanagement and corruption, lack of regular trainings are some of the issues challenging FIRS in relation to ICT adoption for effective organizational performance.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.2 Summary**

The study was designed to examine the impact of technology on organizational performance: A case study of the Federal Inland Revenue Service (FIRS), Benin City, Edo state. The objectives of the study include the following: to examine how availability of ICT infrastructure affect organizational performance in Federal Inland Revenue Service, Benin City. to examine how ICT capacity of staff affect organizational performance in Federal Inland Revenue Service, Benin City. to investigate how corporate taxpayer's utilization of ICT affect organisational performance in Federal Inland Revenue Service, Benin City and lastly to Examine the challenges facing FIRS in relation to ICT adoption for effective organizational performance. In order to ascertain the extent of relationship between ICT and organizational performance the following research hypotheses became necessary which are stated in the null form; there is no significant relationship between availability of ICT infrastructure and organisational performance in Federal Inland Revenue Service, Benin City. there is no significant relationship between ICT capacity of staff affect organizational performance in Federal Inland Revenue Service, Benin City. there is no significant relationship between corporate taxpayer's utilization of ICT affect

organisational performance in Federal Inland Revenue Service, Benin City and finally there is no significant relationship between challenges facing FIRS in relation to ICT adoption for effective organizational performance.

The study adopted survey research design. The population of study of this research is made up of staffs of the Federal Internal Revenue Service, Edo state. The sample size of this study is 130 respondents drawn from FIRS, Edo state. The instrument used for the collection of data was the questionnaire which was administered to the study sampled respondents. Out of the 130 questionnaires distributed, 124 copies were retrieved. The data collected was analyzed using simple percentage and chi square analytical method to test the hypotheses generated for the study.

The study discovered amongst others that; the availability of ICT infrastructure affects organizational performance. It was also observed that, staff considered funding for ICT a priority for management in FIRS, Benin city. The study also discovered that the staff agreed that they are comfortable with the use of ICT, and but declared trainings on ICT were not regular and this might be the reason they were undecided if it boosts organizational performance. The study also discovered that taxpayers voluntary participation as a result of ICT use was not affected however it did bring about the removal of bottlenecks and ease of access to FIRS services.

Lastly the study discovered that factors like mismanagement, corruption, tax avoidance and lack of regular training were the challenges facing ICT and its much needed impact on organizational performance

## **5.2 Conclusion**

From the data collected and analyzed from the field, the study concludes amongst others that, there exist a relationship between technology and organizational performance in FIRS. The study also concludes that the ICT capability of staff also has an existing relationship with organizational performance. It also concludes that the ICT has reduced bottlenecks for taxpayers and improved the utilization of FIRS services by corporate taxpayers. The study also concludes that, factors mismanagement, corruption and tax avoidance are the challenges facing the technology and organizational performance in FIRS, Benin City

## **5.3 Recommendations**

The findings of the study have provided vital information about the impact of ICT on organizational performance. It is based on the findings of this study that the following recommendations were made:

1. ICT should be made more readily available for staffs to employ in deploying their duties.
2. Fundings for ICT should be given priority by management at FIRS.

3. ICT capacity building and trainings should be regularly organized in FIRS, Benin City.
4. Corporate taxpayers' inclusion should be encouraged in the use of ICT in FIRS.
5. A system should be developed that deals adequately with the challenges facing technology and organizational performance such as corruption, mismanagement, tax avoidance and lack of regular training.

## REFERENCES

- Adamu, L. (2001). Information Communication Technologies (ICTs) in Broadcast: The case of Digital Editing in Community Radio. Enugu: Precision Publishers Ltd.
- Akunyili, D. (2010). "ICT and E-government in Nigeria: Opportunities and Challenges", An Address by the Minister of Information and Communications, Prof. Dora Akunyili, at the World Congress on Information Technology, Amsterdam, The Netherlands, 25th – 27th May.
- Alm J. (1999). Tax Compliance and Administration. Handbook on Taxation 741-768 Allison, "ICTs Skills Challenges in SMEs," 1999.
- Chatama, Y. J. (2013). The impact of ICT on Taxation: the case of Large Taxpayer Department of Tanzania's Revenue Authority. *Developing Country Studies*, 3 (2), 91:100.
- Gupta, M. and Jana, D. (2003). "E-government Evaluation: A Framework and Case Study", *Government Information Quarterly*, 20.
- Ifueko, O. (2011). A Comprehensive Tax History of Nigeria. A Publication of Federal Inland Revenue Service Ibadan: Safari Books Ltd. 359p.
- Kamel, S. (2004) Technology Acceptance Model. The American University in Cairo. Retrieved from [www1.aucegypt.edu/faculty/sherifkamel/.../Technology%20Acceptance%20Model.pp...](http://www1.aucegypt.edu/faculty/sherifkamel/.../Technology%20Acceptance%20Model.pp...) on 13th July, 2021.
- Mansell, R. and Wehn, U. (1998). *Knowledge Societies: Information Technology for Sustainable Development*, Oxford: Oxford University Press.
- Matach, A. (2006). Capacity Building Framework, UNESCO-IICBSA. United Nations Economic Commission for Africa, Addis Ababa, Ethiopia. Retrieved from <http://www.eng.unesco-iicba.org/sites/default/files/Capacity%20Building%20fram>.
- Milken Exchange on Education Technology (1999). Will new teachers be prepared to teach in a digital age? Santa Monica: Milken Family Foundation. Retrieved from <http://www.mf.org/puts/ME154.pdf> on 7th July, 2021.

- Moll, P. (1983). Should the third world have Information Technologies? IFCA Journal 9(4).
- Muchie, M. (2011). "Foreword", in Waema, T. M. and Adera, E. O. (eds.) Local Governance and ICTs in Africa: Case Studies and Guidelines for Implementation and Evaluation, Ottawa: Pambazuka Press.
- Ndou, V. (2004). E-Government for Developing Countries: Opportunities and Challenges. The Electronic Journal of Information Systems in Developing Countries. Available at <http://www.seu.ac.lk/students/freedownload/unpan018634.pdf> retrieved on June 01, 2021.
- Nweke, E. N. (2007a). "Re-inventing Administrative Governance in Nigeria: Can Information and Communication Technologies (ICTs) make a Difference?", African Journal of Political and Administrative Studies, 3(1), 171- 194.
- OECD (2003). The E-government Imperative: OECD E-government Studies, (Online: <http://www.oecd.org/publications/e-book/4203071E.PDF>).
- Ogbonna, A. (2010). "Nigeria Tax System Has not Come of Age – Kunle Quadri, CITN President. Daily Sun, Friday August, 13. Available at: <http://www.sunnewsonline.com/webpages/features/ceomagazine/index.htm>. Retrieved 1st June, 2021.
- Pacific Council on International Development (2002). Roadmap for E-government in the Developing World, 10 Questions E-government Leaders should Ask Themselves, The Working Group on E-government in the Developing World, Los Angelis: Pacific Council on International Policy.
- Perrison, K.E. & Sunders, C.S. (2006). "Managing and Using Information Systems," A Strategic Approach Third Edition, United States of America. Service Delivery and Performance Commission (2006): Review of ICT Governance in Queensland government available at <http://www.hpw.qld.gov.au/SiteCollectionDocuments/ReviewICTGovernanceInQldGovt>. Pdf retrieved on 8th August, 2021.
- Seifert, J. W. and Bonham, G. M. (2003). The Transformative Potential of E-Government in Transitional Democracies,

(Online:[http://www.maxwell.syr.edu/maxpages/faculty/gmbonham/transfo\\_rnative\\_potential\\_of\\_E\\_Government.pdf](http://www.maxwell.syr.edu/maxpages/faculty/gmbonham/transfo_rnative_potential_of_E_Government.pdf).)

- Uvaneswaran, M.& Mellese, H .(2016). Information Communication Technology and Employee Performance. *International Journal of Multidisciplinary Research and Development*, 3 (7); 131-139.
- Yusuf, M.O. (2005). Integrating ICTs in Nigerian tertiary education. *The African Symposium: An online journal of African Educational Research Networks*, 5(2), 43-50.

## Appendix

Department of Public  
Administration  
Faculty of Social Science,  
University of Benin,  
Benin City.

Dear Sir/ Madam,

### **REQUEST FOR YOUR COOPERATION IN COMPLETING THIS QUESTIONNAIRE**

My name is Omosoria Favour Efosa I am an undergraduate Student of the above-mentioned Department and University. As part of the programme, I am presently conducting a research on the topic “**The examination of Information and Communication technology on organizational performance: A case study of the Federal Inland Revenue Service (FIRS), Benin City, Edo state.** This questionnaire is therefore designed to collect the relevant data for the study. Your response to the questions will not be used for any other purpose other than the one stated above.

Furthermore, you are kindly requested to respond as sincerely as possible to all questions as stated in the questionnaire. Please, tick (✓) in the space provided in the most appropriate column on each of the item.

Thank you for your cooperation.”

## SECTION A: BIODATA

Please, kindly tick the box that best fit the information given below:

1. Gender: Male  Female
2. Age bracket: 18 – 35 years  36 – 53  54 and above
3. Marital Status: Single  Married  Divorced
4. Educational qualification: OND  HND  First Degree   
Post Graduate  Others
5. Staff Category: Senior Staff  Junior Staff

## SECTION B

Where: SD – Strongly Agree; A – Agree; UN – Undecided; DA – Disagreed;  
SD – Strongly Disagreed

Please tick the space that best fit your view.

S/N	STATEMENT	SA	A	UN	D	SD
	<b>Relationship between availability of ICT infrastructure and organisational performance in Federal Inland Revenue Service, Benin City.</b>					
1	Availability of ICT infrastructure affects organizational performance in FIRS, Benin City.					
2	Management considers the deployment of ICT as a necessity for organizational performance in FIRS, Benin City					
3	Funding for ICT infrastructure is a priority in FIRS, Benin City.					
4	Availability of ICT infrastructure boost organizational image of FIRS, Benin City.					
	<b>Relationship between ICT capacity of staff and organizational performance in Federal Inland Revenue Service, Benin City.</b>					
5	Staff at FIRS are comfortable with using of					

	ICT in FIRS, Benin City.					
6	Staff at FIRS are regularly trained on the use of ICT.					
7	Staff at FIRS have the capacity to handle ICT for organizational performance					
8	The use of ICT infrastructure at FIRS has led to increased organizational performance.					
	<b>Relationship between corporate taxpayer's utilization of ICT affect organisational performance in Federal Inland Revenue Service, Benin City.</b>					
8	Corporate taxpayers find the ICT infrastructure at FIRS easy to interact with.					
9	ICT infrastructure in FIRS Benin city has brought about increased voluntary participation of corporate taxpayers.					
10	ICT infrastructure has removed bottlenecks for corporate taxpayers in FIRS, Benin City.					
11	ICT utilization by corporate taxpayers affects organizational performance in FIRS, Benin City.					
	<b>Relationship between challenges facing FIRS in relation to ICT adoption for effective organizational performance.</b>					
12	Mismanagement is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City					
13	Corruption is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City					
14	Lack of regular training is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City					
15	Tax avoidance is one of the challenges facing the adoption of ICT for effective organizational performance in FIRS, Benin City					