**DESCRIPTIVE ANALYSIS TABLES FOR IMPROVING TAX ADMINISTRATION THROUGH TECHNOLOGY INNOVATION IN NIGERIA**

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| **Table 4.1: Information technology improves effectiveness in tax administration**  **and voluntary compliance in Nigeria** | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | Frequency | | | Percent | | Valid Percent | | | Cumulative Percent | | | |
| Valid | | | | Strongly Agreed | | | | 104 | | | 47.5 | | 47.5 | | | 47.5 | | | |
| Agreed | | | | 76 | | | 34.7 | | 34.7 | | | 82.2 | | | |
| Undecided | | | | 23 | | | 10.5 | | 10.5 | | | 92.7 | | | |
| Disagreed | | | | 13 | | | 5.9 | | 5.9 | | | 98.6 | | | |
| Strongly Disagreed | | | | 3 | | | 1.4 | | 1.4 | | | 100.0 | | | |
| Total | | | | 219 | | | 100.0 | | 100.0 | | |  | | | |
| ***Source: Field Survey, 2018***  **Table 4.2: Various Information Technology Projects adopted by FIRS has positive**  **impact on the operation process** | | | | | | | | | | | | | | | | | |
|  | | | | | | | Frequency | | Percent | | Valid Percent | | | | Cumulative Percent | | |
| Valid | | | | Strongly Agreed | | | 88 | | 40.2 | | 40.2 | | | | 40.2 | | |
| Agreed | | | 84 | | 38.4 | | 38.4 | | | | 78.5 | | |
| Undecided | | | 27 | | 12.3 | | 12.3 | | | | 90.9 | | |
| Disagreed | | | 17 | | 7.8 | | 7.8 | | | | 98.6 | | |
| Strongly Disagreed | | | 3 | | 1.4 | | 1.4 | | | | 100.0 | | |
| Total | | | 219 | | 100.0 | | 100.0 | | | |  | | |
| ***Source: Field Survey, 2018***  **Table 4.3: Perceived risk of Use does not affect the use of Information Technology**  **in tax administration in Nigeria** | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | Frequency | | Percent | | Valid Percent | | | Cumulative Percent | | | |
| Valid | | | | Strongly Agreed | | | | 112 | | 51.1 | | 51.1 | | | 51.1 | | | |
| Agreed | | | | 90 | | 41.1 | | 41.1 | | | 92.2 | | | |
| Undecided | | | | 11 | | 5.0 | | 5.0 | | | 97.3 | | | |
| Disagreed | | | | 3 | | 1.4 | | 1.4 | | | 98.6 | | | |
| Strongly Disagreed | | | | 3 | | 1.4 | | 1.4 | | | 100.0 | | | |
| Total | | | | 219 | | 100.0 | | 100.0 | | |  | | | |
| ***Source: Field Survey, 2018***  **Table 4.4: Application of Information Technology has been accepted by**  **Taxpayers in the administration of tax in Nigeria** | | | | | | | | | | | | | | | | | |
|  | | | | | | | | Frequency | | Percent | | Valid Percent | | Cumulative Percent | | | |
| Valid | | | | Strongly Agreed | | | | 104 | | 47.5 | | 47.5 | | 47.5 | | | |
| Agreed | | | | 84 | | 38.4 | | 38.4 | | 85.8 | | | |
| Undecided | | | | 19 | | 8.7 | | 8.7 | | 94.5 | | | |
| Disagreed | | | | 7 | | 3.2 | | 3.2 | | 97.7 | | | |
| Strongly Disagreed | | | | 5 | | 2.3 | | 2.3 | | 100.0 | | | |
| Total | | | | 219 | | 100.0 | | 100.0 | |  | | | |

***Source: Field Survey, 2018***

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Table 4.5: Information technology, automated compilation and creation of information useful for stakeholders** | | | | | | | | | | | |
|  | | | Frequency | | | Percent | | Valid Percent | | Cumulative Percent | |
| Valid | | Strongly Agreed | 119 | | | 54.3 | | 54.3 | | 54.3 | |
| Agreed | 86 | | | 39.3 | | 39.3 | | 93.6 | |
| Undecided | 8 | | | 3.7 | | 3.7 | | 97.3 | |
| Disagreed | 4 | | | 1.8 | | 1.8 | | 99.1 | |
| Strongly Disagreed | 2 | | | .9 | | .9 | | 100.0 | |
| Total | 219 | | | 100.0 | | 100.0 | |  | |
| ***Source: Field Survey, 2018***  **Table 4.6: Use of Electronic tax filing and income tax preparation** | | | | | | | | | | | |
|  | | | | | Frequency | Percent | | Valid Percent | | Cumulative Percent | |
| Valid | | Strongly Agreed | | | 125 | 57.1 | | 57.1 | | 57.1 | |
| Agreed | | | 88 | 40.2 | | 40.2 | | 97.3 | |
| Undecided | | | 3 | 1.4 | | 1.4 | | 98.6 | |
| Disagreed | | | 2 | .9 | | .9 | | 99.5 | |
| Strongly Disagreed | | | 1 | .5 | | .5 | | 100.0 | |
| Total | | | 219 | 100.0 | | 100.0 | |  | |

***Source: Field Survey, 2018***

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| --- | --- | --- | --- | --- | --- |
| **Table 4.7: *Using Internet tax filling will speed up tax-filling and assessment process*.** **i.e.** **Computer knowledge of tax officers, tax collection process and optimum tax revenue** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Strongly Agreed | 116 | 53.0 | 53.0 | 53.0 |
| Agreed | 87 | 39.7 | 39.7 | 92.7 |
| Undecided | 6 | 2.7 | 2.7 | 95.4 |
| Disagreed | 4 | 1.8 | 1.8 | 97.3 |
| Strongly Disagreed | 6 | 2.7 | 2.7 | 100.0 |
| Total | 219 | 100.0 | 100.0 |  |

***Source: Field Survey, 2018***

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| --- | --- | --- | --- | --- | --- |
| **Table 4.8: Effect of the implementation of SAP-HR/FICO on managing**  **personnel budgets and respond to evolving organisational**  **requirements \*Corrected to Questionnaire Item (iii) not (v)\*** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Strongly Agreed | 92 | 42.0 | 42.0 | 42.0 |
| Agreed | 92 | 42.0 | 42.0 | 84.0 |
| Undecided | 21 | 9.6 | 9.6 | 93.6 |
| Disagreed | 6 | 2.7 | 2.7 | 96.3 |
| Strongly Disagreed | 8 | 3.7 | 3.7 | 100.0 |
| Total | 219 | 100.0 | 100.0 |  |

***Source: Field Survey, 2018***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Table 4.9: Internet tax-filing method and security of personal income tax information may** **be exposed to unauthorised persons or stolen** | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | Frequency | | | | Per cent | | | | Valid Per cent | | | | Cumulative Per cent | | | |
| Valid | | | | Strongly Agreed | | | | | 72 | | | | 32.9 | | | | 32.9 | | | | 32.9 | | | |
| Agreed | | | | | 86 | | | | 39.3 | | | | 39.3 | | | | 72.1 | | | |
| Undecided | | | | | 32 | | | | 14.6 | | | | 14.6 | | | | 86.8 | | | |
| Disagreed | | | | | 12 | | | | 5.5 | | | | 5.5 | | | | 92.2 | | | |
| Strongly Disagreed | | | | | 17 | | | | 7.8 | | | | 7.8 | | | | 100.0 | | | |
| Total | | | | | 219 | | | | 100.0 | | | | 100.0 | | | |  | | | |
| ***Source: Field Survey, 2018***  **Table 4.10: Internet tax-filing methods and non-reliability of internet service**  **network** | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | Frequency | | | | Percent | | | | Valid Percent | | | | | Cumulative Percent | | | |
| Valid | | | | Strongly Agreed | 87 | | | | 39.7 | | | | 39.7 | | | | | 39.7 | | | |
| Agreed | 60 | | | | 27.4 | | | | 27.4 | | | | | 67.1 | | | |
| Undecided | 44 | | | | 20.1 | | | | 20.1 | | | | | 87.2 | | | |
| Disagreed | 12 | | | | 5.5 | | | | 5.5 | | | | | 92.7 | | | |
| Strongly Disagreed | 16 | | | | 7.3 | | | | 7.3 | | | | | 100.0 | | | |
| Total | 219 | | | | 100.0 | | | | 100.0 | | | | |  | | | |
| ***Source: Field Survey, 2018***  **Table 4.11: Taxpayers are encouraged and motivated to use e-filing** | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | Frequency | | | Percent | | | | Valid Percent | | | Cumulative Percent | | | |
| Valid | | | | Strongly Agreed | | | | | | 119 | | | 54.3 | | | | 54.3 | | | 54.3 | | | |
| Agreed | | | | | | 86 | | | 39.3 | | | | 39.3 | | | 93.6 | | | |
| Undecided | | | | | | 8 | | | 3.7 | | | | 3.7 | | | 97.3 | | | |
| Disagreed | | | | | | 4 | | | 1.8 | | | | 1.8 | | | 99.1 | | | |
| Strongly Disagreed | | | | | | 2 | | | .9 | | | | .9 | | | 100.0 | | | |
| Total | | | | | | 219 | | | 100.0 | | | | 100.0 | | |  | | | |
| ***Source: Field Survey, 2018***  **Table 4.12: Non-guarantee of the security of information supplied using e-**  **filing** | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | Frequency | | Percent | | | | Valid Percent | | | | Cumulative Percent | | | |
| Valid | | | | Strongly Agreed | | | 120 | | 54.8 | | | | 54.8 | | | | 54.8 | | | |
| Agreed | | | 68 | | 31.1 | | | | 31.1 | | | | 85.8 | | | |
| Undecided | | | 13 | | 5.9 | | | | 5.9 | | | | 91.8 | | | |
| Disagreed | | | 9 | | 4.1 | | | | 4.1 | | | | 95.9 | | | |
| Strongly Disagreed | | | 9 | | 4.1 | | | | 4.1 | | | | 100.0 | | | |
| Total | | | 219 | | 100.0 | | | | 100.0 | | | |  | | | |

***Source: Field Survey, 2018***