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Nakutan Eunice Lokarach & James Rugami

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Influence of i-Tax System on Performance of Kenya Revenue Authority: A Case of Nairobi County

^{*1}Nakutan Eunice Lokarach & ²James Rugami

¹Postgraduate Student, Kenyatta University, Kenya

²Lecturer, Kenyatta University, Kenya

*E-mail of Corresponding Author: elokarach88@gmail.com

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Abstract

Governments around the world are increasingly using information and communications technologies to improve the delivery of public services and the dissemination of public administration to the public. Implementation of innovative revenue collection strategies is supposed to improve its organization structures, training, manpower planning, developing teamwork among management and staff, new approaches to reward management and adaptation of total quality management. Worldwide, taxpayers' resistance, underutilization and reluctance to use electronic filing system remain a great concern and still plague various tax agencies which are embracing electronic tax administration systems. The general objective of this study was to establish the influence of i-tax system on Performance of Kenya Revenue Authority. The specific objectives of this study were; to establish the effect of Automated System Modernization, systems integration, taxpayer education and staff training on performance of Kenya Revenue Authority. The study was informed by open systems theory, resource dependence theory and institutional theory. The study adopted both descriptive statistics and a case study design. The target population of the study was 300 managers at KRA. Stratified random sampling was used to pick a sample of 90 managers. The primary data was collected using the structured questionnaires. The data was analyzed using statistical package of social sciences (SPSS). Descriptive statistics such as mean and standard deviation were adopted. The relationship between the dependent variable and the independent variables was tested using linear regression model and correlation analysis. The results were then presented in form of figures, tables and charts. The findings of the study revealed that, Automated System Modernization, Systems integration, Taxpayer education and Staff training were satisfactory variables in explaining Performance of KRA. The findings also indicated that, Automated System Modernization, Systems

integration, Taxpayer education, Staff training and Performance were positively and significant related. The study concluded that, the survival of each organization depends on its dynamic interaction with internal and external environment. Based on the findings, the study recommended that, the management of KRA should invest heavily in automation of their System since it has been proven that automation of systems enhances tax collection.

Key Word: *Taxation, i-tax, Automation, taxpayer, Modernization, Performance*

1.0 Introduction

1.1 Background of the Study

Governments around the world are increasing the use of information and communications technologies to improve the delivery of public services and the dissemination of public administration information to the public (Azmi & Kamarulzaman, 2010). A common feature of these reforms is the use of automated systems in collecting, accounting and facilitating tax payments. This facilitates timely access to information from reliable databases; it also unifies procedures and standardizes the payments processes. The main objective of the reforms is to strengthen revenue administration (KRA, 2010). Based on experience, Akello (2014) reported that many benefits can result from revenue administration reform. They include: improved revenue performance, more equitable distribution of the tax burden across the community, more consistency and fairness for business and individuals, greater ability to implement fiscal reforms, reduced compliance costs for taxpayers, an increase in the number of registered taxpayers, a reduction in tax evasion and tax fraud, improved management of tax arrears, improved services to tax payers and, greater transparency and integrity in the administration's operations

Tax efficiency in Kenya, has been a subject that has attracted significant discussion among policy makers. According to Okech and Mburu (2011), the efficiency of a tax system was determined by applying the concepts of tax buoyancy and elasticity. The differences between tax elasticity and buoyancy is that tax elasticity measures the built-in response of revenues to changes in income, while tax buoyancy quantifies the total change in revenue accompanying changes in income. This implies that tax elasticity corrects revenue data for changes in tax policy parameters. The study carried out by Okech and Mburu (2011) noted that the Kenya tax system is neither income elastic nor buoyant supporting earlier findings by Moyi and Ronge (2006) and Muriithi and Moyi (2003). Pre-reform, tax revenues came from the very heavy taxation of a very small base of people and the high taxation of imports and exports (Ouma, 2019). The system was further characterized by high levels of avoidance and corruption. The modernization programme laid out the following policy goals: Raise the tax revenue-CDP ratio from 22% in 1986 to 24% by the mid-1990s; Reduce compliance and administrative costs through low and rationalized tax rates and wider tax bases; Improve tax administration

by sealing leakage loopholes, making wider use of computers and enhancing audit surveillance; enhance the institutional capacity to manage tax policy by establishing effective database management systems (Kenyan Ministry of Planning and National Development, 2013). Petzinger (2016) explains that when an IRS tax liability goes to collections, it will either be assigned to the IRS Automated Collection System (ACS) or to the Collection field function, where a Revenue Officer will be assigned and charged personally with attempting to collect the unpaid tax.

Seelmann *et al*, (2011) found that iTax enhances a country's tax collections in Tanzania leading to significant increases of tax revenues. The reported revenue enhancements in Tanzania grew from US dollars twenty five (25) million per month in 1996 to US dollars three hundred (300) millions per month in 2007 while in the Philippines, Province La Union: real property revenue enhancements rose to over eighty (80) per cent after the introduction of iTax in the province. According to a report by KRA (2015), in July-December 2014 the tax agency netted Ksh476.52 billion-a 45.38 percent of the full year target. This means Ksh524.48 billion was collected between January and June, with Ksh202.47 billion of that being remitted in May and June as companies and individuals raced to beat the June 30 deadline for tax return filing. The taxman intensified audits on corporate last fiscal year, having discovered over Ksh25 billion in potential taxes from about 60 multinationals that had from 2008 used transfer pricing to declare losses when they had made profits.

A study was carried out by Wawire (2017) on the revenue productivity and some administrative factors of the Kenyan tax system for the period 2001–2008. The result of this study came up with buoyancy estimates of the total tax system as 1.26 while elasticity was 1.27. The study thus concluded that the tax system in general was both elastic and buoyant implying that tax reforms had greatly improved productivity. Discretionary tax measures had a very small effect on tax productivity implying improved efficiency. This study measured the performance of KRA in terms of the revenue collected by KRA since the introduction of i-Tax, tax evasion cases, tax compliance and in terms of the number of taxpayers captured in the database system of KRA. iTax system launched in 2011 and implemented by Indian firm Tata, replaced the online system previously used by KRA, which the public had complained about over its inefficiencies. The web-enabled system that seeks to make tax compliance a simple, quick and secure exercise is expected to bring down the cost of tax compliance in logistics, and help reduce interaction between staff and taxpayers, eliminating bribery claims. This is part of KRA's mission to attain global best practices in tax collection, and the taxman intended to benchmark against nations that have fully automated their system, including the US (Business Daily, 2015).

iTax is an improvement of a previous online system by KRA called the Integrated Tax Management System (ITMS), rolled out in 2007, which failed to automate

taxation and spawned serious customer dissatisfaction. KRA says that most taxpayers were locked out by inefficiencies and bureaucratic system hence iTax. With the new system, taxpayers will be able to register, file returns, make payments and enquire about their status, while monitoring their accounts in real-time 24 hours a day, from the comfort of their homes or offices. The system will also eliminate rogue agents who swindle taxpayers by keeping outdated electronic registers of tax agents. To further cut down the cost of taxation, taxpayers will be required to fill their returns offline by downloading the returns form, filling it and uploading it at their own convenience. The system is set to integrate more than 30 banks to ensure that most taxpayers are covered (Business Daily, 2015). The Kenya Revenue Authority's new iTax System is one of the key improvements that taxman has made of late (KRA, 2015).

According to Muthama (2013), Revenue Administration Automation has a positive impact on the cost of tax administration, automation and effectiveness of revenue collection. In Addition, automation of process at revenue collection points has a positive impact on the tax clearance time. Automation of Tax-Information Processing System does not require high equipment cost, but rather helps to ease the burden of over-staffing, high re-engineering cost confronted by among other government institutions. Information technology (IT) has a great potential to improve revenue collection by automating Processes, better servicing taxpayers and increasing compliance (Obert *et.al*, 2018). Tax technology has moved beyond the spreadsheets and shared drives of years past. Today, dashboards, single sign-on platforms, cloud-based systems, and ERP migrations have permeated the industry, leading to an unprecedented opportunity to streamline and standardize tax processes. The need for this type of process efficiency becomes more and more necessary as timeframes for audit requests and closing activities continue to shrink.

Fjeldstad and Ranker (2013) believes that Tax Payer Education program is one of the strategies of improving service delivery to the taxpayers. Improving service delivery is critical to enhance voluntary tax compliance. Lack of voluntary tax compliance compels revenue authorities to use costly and coercive methods for tax enforcement. Therefore, tax payer education is a tool designed to enable taxpayers to understand tax laws and procedures. It involves training of special units within the revenue departments, for providing education, counseling and support to the taxpayers, through different media which include newspapers, television, radio programs, websites, seminars, and front desk help to disseminate key information to the taxpayers. Eja, Idakaab and John (2018) pointed out that Training of Staff on interpersonal skills in tax collection will help their confidence and assertiveness when customers come to the office. Strong interpersonal skills are integral to good collections. Collectors must be able to work in a team environment; most governments do not offer commissions or cash incentives so working for the success of the team is essential. Collectors need to interact professionally within their team, resolving conflicts and learning about their teammates (Anbuthambi &

Chandrasekaran, 2017). Many government collectors will also be exposed to face-to-face customer relations and should feel comfortable with this when they're hired.

In Africa, Nigeria for instance modernized its tax administration services in the period between 2004 and 2013. The online system was known as Integrated Tax Administration System (ITAS). The system was launched in 2013, its main aim was to use technology to enhance tax compliance with automation of all core processes of tax administration (PwC, 2015). Experiences from Ghana, Philippines and Morocco as reported by the World Bank in a report done in 2004 (Customs modernization) initiatives showed that the automated tax collection systems have ensured that data required by different bodies are centralized and easily accessible by all the relevant bodies. The systems implemented in these countries in mid-1990 have yielded substantial gain in the effectiveness of the revenue collection systems. (International Monetary Fund, 2003). The systems provided adequate data for customs officers to make speedy and informed decisions, a network linking all users of the system and simplification of the customs procedures.

The East Africa region has not been left behind; Uganda and Tanzania were early reformers of their revenue administration systems in the Eastern Africa Region (KRA, 2010). Muwonge (2011) notes that in Uganda, the Uganda Revenue Authority (URA) in 2005 developed an online tax system dubbed 'e-Tax'. Muwonge (2011) further comments that the purpose of the online tax system was to enable efficiency in the tax administration process as well as reduce the taxpayer's expenses in tax compliance. In Tanzania on the other hand, electronic filing of VAT returns was introduced in October 2012 significantly reducing the time taken to file the tax returns. Additionally, in 2013 the Tanzania Revenue Authority (TRA) launched a Revenue Gateway System, an interface between the TRA and commercial banks enabling seamless payments of taxes. In Kenya, the Kenya Revenue Authority (officially abbreviated as K.R.A.) is the tax collection agency of Kenya. It was formed July 1, 1995 to enhance tax collection on behalf of the Government of Kenya. It collects a number of taxes and duties, including: value added tax, income tax and customs. Since KRA's inception, revenue collection has increased dramatically, enabling the government to provide much needed services to its citizenry like free primary education and Health Services to all. Over 90% of annual national budget funding comes from local taxes collected by the KRA. In the backdrop of this reality, KRA faces the challenge of tax evasion and tax revenue performance (KRA, 2016).

KRA has identified the use of technology as a major factor of success in revenue administration reforms and overall improvement of their service delivery (KRA, 2010). The implementation of the iTax information technology platform is touted as an effective & efficient opportunity to rein in on non-tax compliant suppliers who will be obliged (if they are to be awarded government supply tenders) to register their business details through the system. Once they have delivered goods or services, the prescribed 6%

withholding tax is charged in the system & remitted to KRA (KRA, 2015). In this way KRA has a way of identifying suppliers and confirm in future whether they are tax compliant or not (KRA, 2015).

KRA's main goal is to advance consistence with Kenya's tax, trade, and border enactment and directions by advancing guidelines set out in the citizens' contract and capable authorization, by profoundly energetic and proficient staff along these lines amplifying income gathering at any rate cost for the financial prosperity of Kenyans (KRA, 2010). The association is going by Commissioner General who is helped by magistrates in control Departments. The iTax online system is used to facilitate payment of all income taxes, VAT and excise duty. Additionally, monthly and annual self-assessment returns for these taxes are filed on the iTax online system. Once the payment is made and tax returns filed, the company's iTax ledger is updated automatically to reflect the company's tax position. The iTax online system also allows for online Personal Identification Number (PIN) registration, amendment of PIN details, applications for waiver of penalties and interest, assessment dispute resolution, application for tax compliance certificates and applications for tax refunds. The system also facilitates e-communication with the KRA (KRA, 2015).

1.2 Statement of the Problem

Despite the increasing need to increase revenue collection and enforcement so as to provide public services Awiti (2010) argues that developing countries still face the challenges of low tax compliance and tax administration. The domestic tax bases in most African countries are undermined by widespread tax avoidance and evasion (IMF 2011; ITD 2010). In addition to limiting the amount of resources available for the government, tax evasion can also have harmful effects on economic efficiency (Lovely, 2017) and income distributions (Alstadsæter, Johannesen & Zucman, 2017), implementation and outcomes of economic policies and reduces governments legitimacy.

In Kenya, KRA has undergone a number of restructuring exercises overtime geared towards improved performance. Despite its considerable achievements in minimizing customer compliance costs, there is need for KRA to continue enhancing its service levels (EATAAC, 2012). Over the past three years, various surveys and reports have exposed the weaknesses in service delivery (Muthama, 2013). Numerous studies have been carried out in relation to tax revenues. For instance, Mwambingu (2012) examined the influence of change on Revenue Collection by KRA and found that "the change that had the greatest influence on the amount of revenue collected by the Authority was the introduction of targets, performance appraisals, computerization of the administrative systems and change in corporate culture. This study presented a conceptual gap. Kimeli (2010) on the other hand explored taxpayers' attitudes and tax compliance behavior in Kenya's small and medium enterprises in Kerugoya and Kirinyaga. This study by Kimeli (2010) presented both conceptual and contextual gaps for further studies. From the

existing studies, not much research has evaluated the influence of i-tax system on revenue collection performance. Thus, this study sought to establish the Influence of i-Tax System on Performance of Kenya Revenue Authority: A Case of Nairobi County.

1.3 Objectives of the Study

- i. To establish the effect of Automated System Modernization on performance of Kenya Revenue Authority.
- ii. To determine the effect of systems integration on performance of Kenya Revenue Authority.
- iii. To assess the effect of taxpayer education on performance of Kenya Revenue Authority.
- iv. To investigate the effect of staff training on performance of Kenya Revenue Authority.

1.4 Research Questions

- i. Does Automated System Modernization have effect on the performance of Kenya Revenue Authority?
- ii. Does systems integration have effect on the performance of Kenya Revenue Authority?
- iii. What effect does Taxpayer Education have on the performance of Kenya Revenue Authority?
- iv. What is the effect of Staff Training on the performance of Kenya Revenue Authority?

2.0 Literature Review

2.1 Theoretical Review

2.1.1 Open Systems Theory

Open Systems Theory was created by American sociologist James David Thompson in 1920. The theory sees association as a subsystem that exists inside a greater framework. As indicated by the theory, associations exist as subsystem in a greater framework in which they should assume an extraordinary part that increases the value of the greater framework (Teece, 2009). In like manner, all associations are frameworks and that all frameworks are a piece of a bigger framework. How a subsystem fits the requirements of a bigger framework at last decides whether the subsystem flourishes or is left to shrink (Teece, Pisano & Shuen, 1997). This clarifies why a few associations fall flat where

others thrive. The open systems theory takes the outward-in perspective of an association. As per the theory, strategy comes through progressive investigation of the outer condition and planning frameworks to fit into the outside condition.

2.1.2 Resource Dependence Theory

Resource Dependence Theory was put forward by John Donnein 1924. The theory examines the relationship between organizations and the resources they need to operate. Resources can take many shapes or forms, including raw materials, workers, and even funding. If one company maintains the majority of a resource, then another company will become dependent on it in order to operate, creating a symbiotic relationship. As per Pfeffer and Salancik (2003), Resource Dependence Theory has three fundamental topics that are pivotal in seeing how hierarchical basic leadership is compelled by the environment: interdependency, strategic options, and power. Interdependence in social frameworks is a result of open frameworks and exists “at whatever point one on-screen character does not by any stretch of the imagination control the greater part of the conditions essential for the accomplishment of an activity or for getting the result wanted from the activity” (Pfeffer & Salancik, 2003). Since control of assets lies outside the association, the central association must collaborate with components of environment to acquire the assets essential for survival. The need for assets, including monetary and physical and additionally data acquired from the environment, makes associations possibly reliant on outer hotspots for these assets. Firms with superior systems and structures are viewed as being profitable not because they engage in strategic investments that will increase profitability, but because they have significantly lower production costs or significantly higher product quality or performance. Therefore, a company’s future success and development lies in its ability to find or create a competence that is fully distinctive (Teece et al., 1997). Critiques of this concept argue that it provides no theory or systematic framework for analyzing business strategies. The theory also assumes heterogeneous resources across all firms and that they are not easy to reproduce or replace. This theory was relevant to the study in the sense that it helped the researcher understand how KRA uses the resources available to it in achieving its targets in terms of revenue collection.

2.1.3 Institutional Theory

Basic fundamental notions and principles of the institutional theory provide practical standards followed in scrutinizing organization and environmental associations while stressing on “the social rules, expectations, norms, and values as the sources of pressure on organizations. This theory is built on the concept of legitimacy rather than efficiency or effectiveness as the primary organizational goal” (Doug & Scott, 2004). The stated environment is conceived to be the “organizational field, represented by institutions that may include regulatory structures, governmental agencies, courts, professionals,

professional norms, interest groups, public opinion, laws, rules, and social values”. Institutional theory presumes that any organization has to conform to its environment. Some of renown institutional theorists such as “Meyer and Rowan (1991) and DiMaggio and Powell (1983)” asserts that the organizational working environment and surroundings market pressures can greatly influence development of organizational official structures. The authors argue that “innovative structures that improve technical efficiency in early-adopting organizations are legitimized in the environment. Ultimately these innovations reach a level of legitimization where failure to adopt them showcases itself as "irrational and negligent" (or are passed in as authoritative judicial commands). “At this point new and existing organizations will adopt the structural form even if the form doesn't improve efficiency” (DiMaggio & Powell, 1983). Institutional theory was relevant to the study as it explained how organizational environment and external pressures can objectively influence the interaction between departments within KRA to promote effectiveness in revenue collection.

2.1.4 Performance Improvement Theory

This theory builds on the social learning theory and emphasizes that any human resource and development initiatives must be tied to the organization’s strategic objectives as a method for improving performance (Swanson, 1995). This theory is related to the work of Gilbert (1978), whose writing on human competence noted that: human competence is a function of worthy performance; that human competence is inversely proportional to the potential for improving performance; that for any accomplishment, a deficiency in performance always has, as its immediate cause, a deficiency in behavior and; that human accomplishments can be viewed at several levels of the organization.

Supporting the above assertions, Rosenberg (1996) explains that there are six performance factors that can be manipulated to enhance individual, group and organization performance including: consequences, incentives and rewards; data and information; skills and knowledge; resources, tools and environmental support; individual capacity and; motives and expectations. Nadler, Gerstein and Shaw (1992) proposed that high performance work system is the most important issue underlying this theory. They defined this as ‘an organizational architecture that brings together work, people, technology and information in a manner that optimizes performance in terms of the effective responses to customer requirements and other environmental demands and opportunities. High performance systems according to this theory include: a way of thinking about organizations; a set of principles for designing organizations; a process for applying these design principles, and; a variety of specific organizational design features. The theory informed the variable on staff training and it explains how training and competence can influence the output of an employee in an organization like KRA which the results into improved performance.

2.2 Empirical Literature Review

2.2.1 Automated System Modernization and Performance

In Iran, Hajar (2013) conducted a study to Assess Office Automation Effect on Performance of schools in Iran. The study adopted balanced scorecard approach. The study findings indicated that implementing office automation had positive effect on the performance of Esfahan education organizations and schools. The study concluded that the survival of each organization depends on its dynamic interaction with internal and external environment. Regarding development of technology and its effect on performance of organizations, organizations need to implement these technologies in order to be successful. The study recommended that, considering the effect of implementing office automation on the performance of education organizations and schools, some steps must be taken to improve and enhance the performance by simplifying and smoothing some of the working processes with regard to using automation, getting necessary feedback from this system in specified time interval.

In Nigeria, a study was conducted by Jegede (2014) to assess the Effects of Automated Teller Machine on the Performance of Nigerian Banks. The study used questionnaire to collect data from a convenience sample of 125 employees of five selected banks in Lagos State with inters witch network. The study findings indicated that, Automated Teller Machine stimulate banking industry growth. This was expressed in the number customers using the ATMs. However according to the study, the number of transaction per ATM remained a significant measure of the efficiency of the ATMs.

In Kenya, Muthama (2013) conducted a study to evaluate the effects of revenue system modernization on revenue collection at Kenya Revenue Authority. The study used secondary data collection utilizing KRA Customs data for four financial years before and after Simba System. The study findings showed that, System modernization enhances Revenue Collection and thus it should be encouraged. It was established by the study that the number of transactions and the revenue collected increased after the implementation compared to the years before the implementation. From the findings, the study concluded that the implementation of the new Customs system (Simba 2005 System) to replace Bishops Office Freight Forwarders Integrated Network (BOFFIN) system in July 2005 had contributed to increased Revenue collection compared to the past four years before the implementation process. The study concluded that the revenue collected was strongly related to the number of transactions completed, operating costs, the exchange rates and the inflation rate. The study recommended that, policy makers should ensure that there is stable equilibrium for the exchange rates as they adversely affect the revenue collection process.

2.2.2 Systems Integration and Performance

In Nigeria, Oluwatolania and Philip (2010) examined the importance of Integration in Software Systems for Health Practitioners in Nigeria. The study focused on the primary, secondary and tertiary healthcare providers in Nigeria. The study findings indicated that there was positive and significant relationship between systems integration and the speed of sharing information among the healthcare providers in Nigerian hospitals. According to the study, each provider needed to exchange information with other providers. Information Systems (IS) developed on different types of hardware and software platforms served this need.

Mathew (2014) conducted a study on the effects of an Integrated Revenue Collection System and challenges facing its implementation in Machakos County. The study adopted a longitudinal causal study supplemented by in depth qualitative interviews. The study focused on the eight Sub- Counties of Machakos County. The study findings revealed a positive and significant association between Systems Integration and revenue collection. The study pointed out that the integrated revenue collection system did not guarantee 100% collection and management of revenue. The study specifically established that while some revenue streams showed an increase in revenue collection after implementation of integrated revenue collection system, others registered a drop. Wainaina (2014) in a study assessed the effects of integrated financial management information system on financial performance of commercial state corporations in Kenya. The study adopted a descriptive survey to answer the research questions on the status of the subject of the study and in reference to the objectives of the study. The study findings indicated a positive and significant relationship between systems integration and the performance of commercial state corporations.

2.2.3 Taxpayer Education and Performance

Machogu and Amayi (2016) in a study to determine the effect of taxpayer education on performance of Tanzania revenue authority indicated that, the level of taxpayer education affects the tax compliance which in turn affects performance in terms of revenue collection. These findings were similar to the findings obtained by Kassipillai (2003), Rasid and Noor (2004) Normalla (2007), Christina, Deborah and Gray (2003). In their studies, they concluded that there was a significant positive relationship between the level of tax knowledge and tax compliance. However these findings contradicts the findings obtained by Lin and Carrol (2000), which concluded that there was no significant positive relationship between the level of tax knowledge and tax compliance. The findings also confirm the change theory which assumes that when the problem exists, relating to behavior, there must be modifiable factors that contribute to the problem, one of them being knowledge. The provision of tax education has affected the way the taxpayer makes tax compliance decision.

Sheikh (2015) in a study explains that many tax administration reforms developed in the past ten years have given a strong focus to computerization. Many have believed that automation alone would be the key to modernizing operations. However, this is not the case. The automation of obsolete and inefficient processes has been particularly disastrous in tax administration. There is widespread acceptance now of the notion that a comprehensive review and redesign if necessary of business processes (usually to eliminate, reduce, and simplify) must take place before automation is undertaken. Ling and Nawawi (2010) carried out a survey on Integrating ICT Skills and tax software in tax education. In fact, such activities are a pre-requisite to the development of Information Technology (IT) strategies. A decade ago, the IT strategy for tax administration agencies in many countries could be described as poor, or nonexistent.

Oyugi (2010) conducted a study to establish the effectiveness of taxpayer education as a revenue collection strategy in KRA: a case study of the Nairobi region. The study applied a descriptive research design. The study findings showed that, taxpayer education enhances revenue collection. The study also indicated that, taxpayer education enhances the public level of understanding on various taxes at KRA. It was further pointed out that taxpayer education enhances tax compliance among non-cooperate taxpayers, and reduces possible avenues for tax evasion. It also becomes easy and convenient for taxpayers to file their periodic tax returns. Study therefore concluded that the improvement and expansion of taxpayer services by KRA was a strategic shift towards the realization of some of the revenue collection goals.

2.2.4 Staff Training and Performance

In Saudi Arabia, Elnaga and Imran (2013) in their study on the effect of Training on Employee Performance discovered that effective training is a key factor for improved performance; as it can enhance the level of employee and firm competency. According to the study, training need referred to any deficit in performance, which can be relieved by appropriate training. The study argued that there are different methods of overcoming deficiencies in employee performance on job, and training is one of them. Particularly training develops skills, competency, and ability and ultimately improves employee performance and organizational productivity. It was asserted that, training programs is the stimulant that workers require to improve their performance and capabilities, which consequently increase organizational productivity.

In Pakistan, a study was conducted by Tahir (2014) to evaluate the impact of training and development on employees' performance and productivity a case study of United Bank Limited Peshawar City, KPK, and Pakistan. The study concluded that Training and Development is an important aspect of human resource management. It is important for organization to get skilled and capable employees for better performance, and employees will be than competent when they have the knowledge and skill of doing the task. It was pointed out that training and development would provide opportunities to the employees to make a

better career life and get better position in organization. Employees are the resources and assets of an organization if they are skilled and trained would perform better than those who are unskilled and untrained. The study recommended that organizations should strive to equip their employees with the necessary skills they need to perform their task effectively as this will result into employee productivity and an increased performance.

Harrison (2010) asserts that, Staffs are the key implementers of the change management programmes at KRA and therefore they ought to be equipped with the necessary skills. Staff training is mainly concerned with development of strategies for the provision of learning, development and training opportunities in order to improve individual, team and organizational performance. It is development that arises from a clear vision about people's abilities and potential and operates within a business framework. It takes the long term view on how human resource development policies and practices can be of benefit to the business plans or strategies. It is therefore business oriented to ensure the business goals are achieved.

2.3 Conceptual Framework

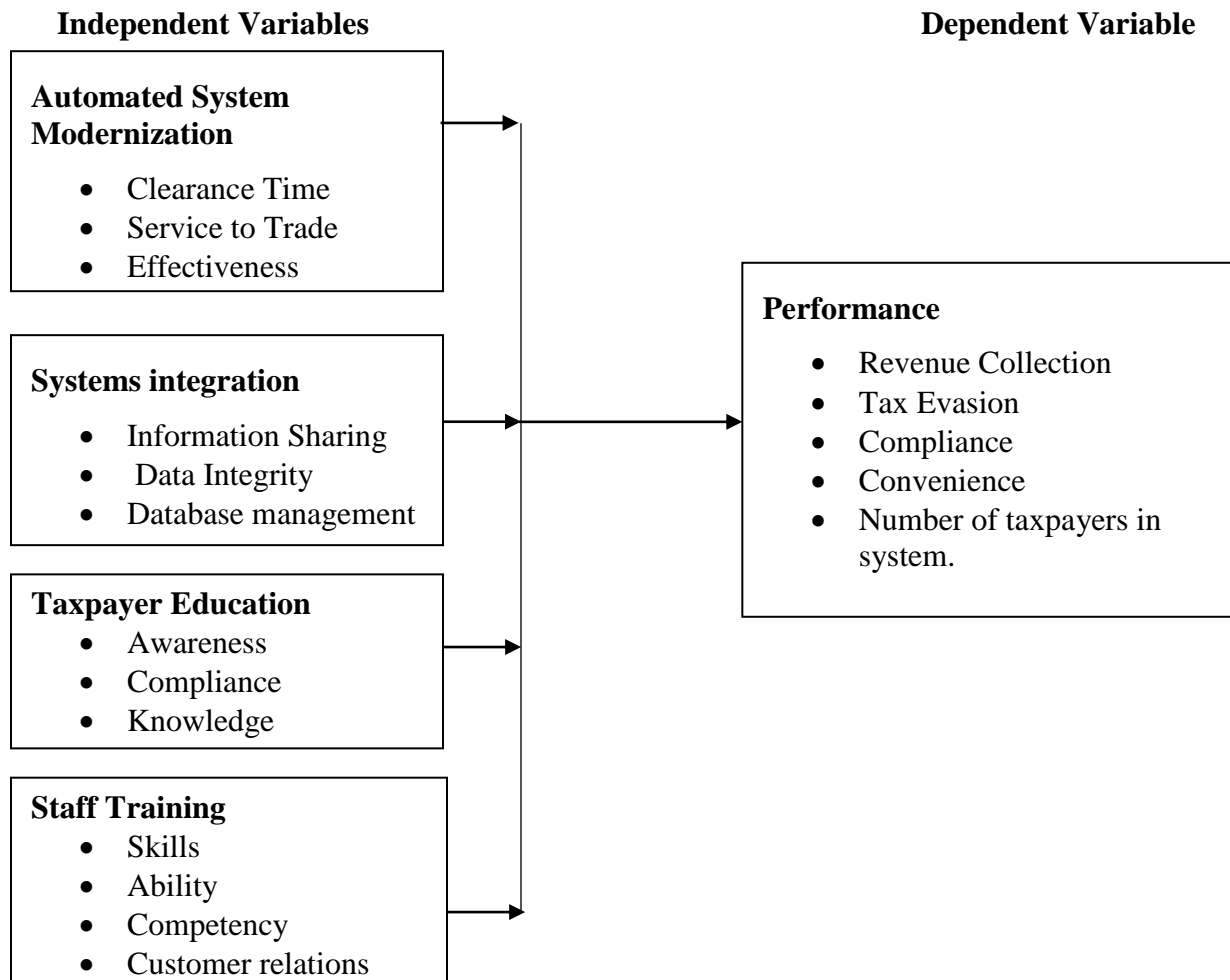


Figure 1: Conceptual Framework

3.0 Research Methodology

This study adopted descriptive research design and a case study design. Descriptive research design was deemed fit for this study because it provide an accurate account of characteristics of an individual event or group in real life situation, (Kothari, 2014). A case study is an investigation of particular settings to obtain deep understandings of related entities in a particular process or context (Gillham, 2000; Woodside, 2010). The target population of this study was 300 managers drawn from various departments at KRA. Stratified random sampling was used to pick the sample sizes for the study. The sample size for the study was 90 respondents. The study used both primary and secondary data which was collected using structured questionnaire. Collected data was

analyzed using SPSS and results displayed on Tables, charts and graphs. Linear regression model and correlation analysis was used to show the relationship and association between the independent variables to the dependent variable as follows;

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

Where;

Y = Performance

X_1 = Automated System Modernization

X_2 = Systems Integration

X_3 = Taxpayer Education

X_4 = Staff Training

In the model, β_0 = the constant term while the coefficient $\beta_i = 1 \dots 4$ was used to measure the sensitivity of the dependent variable (Y) to unit change in the predictor variables X_1 , X_2 , X_3 and X_4 . The error (ϵ) term capture the unexplained variations in the model.

4.0 Research Findings and Discussions

4.1 Descriptive Statistics

Table 1: Descriptive Statistics for Automated Systems Modernization

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
Automation system modernization has greatly reduced clearance time.	5.80%	4.70%	3.50%	31.40%	54.70%	4.24	1.12
Automation system modernization improve services to trading public	8.10%	8.10%	8.10%	41.90%	33.70%	3.85	1.21
Automation system modernization increase revenue collection	7.00%	7.00%	1.20%	30.20%	54.70%	4.19	1.20
Automation system modernization has helped in improving the effectiveness in tax collection.	10.50%	3.50%	4.70%	36.00%	45.30%	4.02	1.26
Automation system modernization has reduced errors which occur as a result of too much paper work.	10.50%	9.30%	8.10%	26.70%	45.30%	3.87	1.36
Average						4.03	1.23

Results in Table 1 show that 86.10% (31.40%+54.70%) of the respondents agreed that Automation system modernization had greatly reduced clearance time at KRA, while 10.50% others disagreed with the statement. The results had a mean of 4.24 and standard deviation of 1.12 implying that most respondents agreed with the statement though their responses were varied. The results also show that, 74.60% of the respondents were convinced that Automation system modernization help to improve services to trading public, 16.20 % others disagreed with the statement. The results had a mean of 3.85 and standard deviation of 1.21. In addition, the results show that, majority (84.90%) of the respondents agreed that Automation system modernization increase revenue collection, while 14.00% others disagreed with the statement. The responses imply that Automation

system modernization increase revenue collection. The results had a mean of 4.19 and standard deviation of 1.20. Further, the results show that, 81.30% of the respondents agreed that Automation system modernization had helped in improving the effectiveness in tax collection at KRA, while 14.00% others disagreed.

The results had a mean of 4.02 and a standard deviation of 1.26. Finally, the results indicate that majority (72.00%) of the respondents agreed with the fact that automation system modernization had reduced errors which occur as a result of too much paper work at KRA. the results had a mean of 3.87 and standard deviation of 1.36. In general, the results had an average mean and standard deviation of 4.03 and 1.23 respectively implying that the respondents agreed with most of the statements; however the responses were spread about the mean.

Table 2: Descriptive Statistics for Systems Integration

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
Use of internet could be attributed to increased uptake of technological roll outs and integrating of KRA systems	5.80%	1.20%	8.10%	14.00%	70.90%	4.43	1.09
Integrating our systems has led to improved sharing of information with taxpayers.	5.80%	8.10%	4.70%	39.50%	41.90%	4.03	1.15
Systems integration has led to faster interaction between KRA and taxpayers.	7.00%	5.80%	2.30%	43.00%	41.90%	4.07	1.15
Systems integration has resulted into a reduction in data redundancy since information about every taxpayer is well captured in one single database.	5.80%	8.10%	3.50%	36.00%	46.50%	4.09	1.16
Integration of our systems has led to increased data integrity at KRA.	9.30%	5.80%	2.30%	52.30%	30.20%	3.88	1.18
Average						4.10	1.15

Source: Field data (2019)

The results in Table 2 show that majority (84.90%) of the respondents agreed that use of internet could be attributed to increased uptake of technological roll outs and integrating of KRA systems. The results had a mean of 4.43 and standard deviation of 1.09. The results also show that 81.40% of the respondents agreed with the statement that integrating KRA systems had led to improved sharing of information with taxpayers. The results had a mean of 4.03 and a standard deviation of 1.15. In addition, the results show that majority (84.90%) of the respondents were of the opinion that Systems integration had led to faster interaction between KRA and taxpayers. the responses had a mean of 4.07 and standard deviation of 1.15.

Similarly, the results show that most (82.50%) of the respondents agreed that Systems integration had resulted into a reduction in data redundancy since information about every taxpayer was well captured in one single database. the results had a mean of 4.09 and a standard deviation of 1.16. Finally, majority (82.50%) of the respondents agreed with the fact that integration of KRA systems had led to increased data integrity at the institution. the responses had a mean of 3.88 and a standard deviation of 1.18. In overall, the responses had an average mean of 4.10 implying that the respondents were in agreement with most of the statements presented to them; however, the responses were varied as indicated by an average standard deviation of 1.15. The descriptive statistics results are consistent with the findings of Wainaina (2014) which indicated a positive and significant relationship between systems integration and the performance of commercial state corporations. The study also indicated that, the adoption and implementation of integrated systems improved not only the financial performance of state corporations but also enhances their competitiveness.

Table 3: Descriptive Statistics for Taxpayer Education

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
The taxpayer education has enhanced awareness among taxpayers	8.10%	3.50%	10.50%	43.00%	34.90%	3.93	1.16
Taxpayer education has helped in shaping the attitude of taxpayers towards tax compliance.	8.10%	8.10%	5.80%	18.60%	59.30%	4.13	1.31
Taxpayer education has resulted into a reduction in tax evasion cases	4.70%	1.20%	8.10%	47.70%	38.40%	4.14	0.96
Because of taxpayer education, taxpayers are now able to file tax return with a lot of ease as opposed to before.	1.20%	2.30%	3.50%	5.80%	87.20%	4.76	0.73
KRA has seen an upsurge in revenue collection since the introduction of taxpayer education.	5.80%	7.00%	3.50%	33.70%	50.00%	4.15	1.15
Average						4.22	1.06

Source: *Field data (2019)*

Based on the results presented in Table 3 on taxpayer education, majority (77.90%) of the respondents agreed that taxpayer education had enhanced awareness among taxpayers. The results had a mean of 3.93 and standard deviation of 1.16. The results also show that another 77.90% of the respondents were convinced that taxpayer education had helped in shaping the attitude of taxpayers towards tax compliance. The results had a mean of 4.13 and standard deviation of 1.31. In addition, the results show that 86.10% of the respondents were in agreement with the statement that, taxpayer education had resulted into a reduction in tax evasion cases. The responses had a mean of 4.14 and a standard deviation of 0.96.

Further, the results show that majority (93.00%) of the respondents agreed that as a result of taxpayer education; taxpayers are now able to file tax return with a lot of ease as opposed to before. The results had a mean of 4.76 and standard deviation of 0.73. Finally,

the results indicate that 83.70% of the respondents were convinced that KRA had seen an upsurge in revenue collection since the introduction of taxpayer education. The results had a mean of 4.15 and standard deviation of 1.15. The results had an overall average mean of 4.22 and an overall average standard deviation of 1.06 indicating that most of the respondents agreed with the statements presented to them, but their responses were spread about the mean. These descriptive statistics results are in agreement with the conclusion made by Machogu and Amayi (2016) that, provision of tax education affect the way the taxpayer makes tax compliance decision. Through taxpayer education, the taxpayer is aware of the rights, obligations and the procedures of paying taxes, as well as the consequences of noncompliance.

Table 4: Descriptive Statistics for Staff Training

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
Skilled employees performance and productivity is more than the unskilled employees	8.10%	4.70%	2.30%	33.70%	51.20%	4.15	1.20
Performance and productivity increase due to the ability of the employees	4.70%	2.30%	12.80%	26.70%	53.50%	4.22	1.07
Performance and productivity increase due to the enhanced competency of the employees	11.60%	5.80%	10.50%	62.80%	9.30%	3.52	1.12
Performance and productivity increase due to the positive attitude of employees	5.80%	0.00%	4.70%	46.50%	43.00%	4.21	0.98
KRA gives training to its employees	8.10%	9.30%	9.30%	23.30%	50.00%	3.98	0.31
Average						4.02	1.14

Source: Field data (2019)

The results in Table 4 show that majority (84.90%) of the respondents agreed that skilled employee's performance and productivity is more than the unskilled employees. The results had a mean of 4.15 and standard deviation of 1.20. The results also show that 80.20% of the respondents agreed with the statement that Performance and productivity increase due to the ability of the employees. The results had a mean of 4.22 and a standard deviation of 1.07. In addition, the results show that majority (72.10%) of the respondents were of the opinion that Performance and productivity increase due to the enhanced competency of the employees. The responses had a mean of 3.52 and standard deviation of 1.12. Similarly, the results show that most (89.50%) of the respondents agreed that Performance and productivity increase due to the positive attitude of employees. The results had a mean of 4.21 and a standard deviation of 0.98.

Finally, majority (73.30%) of the respondents agreed with the fact that KRA gives training to its employees. The responses had a mean of 3.98 and a standard deviation of 0.31. In overall, the responses had an average mean of 4.02 implying that the respondents were in agreement with most of the statements presented to them; however, the responses were varied as indicated by an average standard deviation of 1.14. The descriptive statistics results are consistent with the findings of Elnaga and Imran (2013) which indicated that, there are different methods of overcoming deficiencies in employee performance on job, and training is one of them. Particularly training develops skills, competency, and ability and ultimately improves employee performance and organizational productivity. Effective training is the thoughtful intervention designed at attaining the learning necessary for upgraded employee performance.

Table 5: Descriptive Statistics for Performance

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	SD
As a result of the introduction of i-Tax, KRA has realized an increase in revenue collection compared to before.	2.30%	3.50%	4.70%	27.90%	61.60%	4.43	0.91
i-Tax has helped KRA reduce tax evasion cases to a great extent.	3.50%	3.50%	1.20%	37.20%	54.70%	4.36	0.94
Tax compliance has been enhanced as a result of the introduction of i-Tax system.	2.30%	1.20%	4.70%	26.70%	65.10%	4.51	0.84
The number of taxpayers captured in the system of KRA has increased tremendously since the introduction of i-Tax.	2.30%	0.00%	4.70%	57.00%	36.00%	4.24	0.75
i-Tax has been able to reduce the cases of fraud.	5.80%	3.50%	2.30%	37.20%	51.20%	4.24	1.07
Average						4.36	0.90

Source: *Field data (2019)*

Based on the results presented in Table 5 on performance, majority (89.50%) of the respondents agreed that, as a result of the introduction of i-Tax, KRA had realized an increase in revenue collection compared to before. The results had a mean of 4.43 and standard deviation of 0.91. The results also show that another 91.90% of the respondents were convinced that i-Tax had helped KRA reduce tax evasion cases to a great extent. The results had a mean of 4.36 and standard deviation of 0.94. In addition, the results show that 91.80% of the respondents were in agreement with the statement that, tax compliance had been enhanced as a result of the introduction of i-Tax system. The responses had a mean of 4.51 and a standard deviation of 0.84.

Further, the results show that majority (93.00%) of the respondents agreed the number of taxpayers captured in the system of KRA had increased tremendously since the introduction of i-Tax. The results had a mean of 4.24 and standard deviation of 0.75.

Finally, the results indicate that 88.40% of the respondents were convinced that i-Tax had been able to reduce the cases of fraud. The results had a mean of 4.24 and standard deviation of 1.07. The results had an overall average mean of 4.36 and an overall average standard deviation of 0.90 indicating that most of the respondents agreed with the statements presented to them, but their responses were spread about the mean. These descriptive statistics results are in agreement with the conclusion made by Neelam (2014) that, performance refers to the accomplishment of something or mere working effectiveness. In an organization performance is realized at the levels of organization, process and individuals and the interrelationships among these will define the vantage points of the organization.

4.2 Correlation Analysis

Table 7: Correlation Matrix

		Perfor mance	Automation System Modernization	Systems Integration	Taxpayer Education	Staff Training
Performance	Pearson Correlation Sig. (2-tailed)	1.000				
Automation System Modernization	Pearson Correlation Sig.(2- tailed)	.752** 0.000	1.000			
Systems Integration	Pearson Correlation Sig.(2- tailed)	.637** 0.000	.513** 0.000	1.000		
Taxpayer Education	Pearson Correlation Sig.(2- tailed)	.620** 0.000	.461** 0.000	.472** 0.000	1.000	
Staff Training	Pearson Correlation Sig.(2- tailed)	.601** 0.000	.425** 0.000	.461** 0.000	.385** 0.000	1.000

** Correlation is significant at the 0.01 level (2-tailed).

Source: Field data (2019)

The correlation results in Table 7 shows that Automation System Modernization and Performance were positively and significantly associated ($r=0.752$, $p=0.000$), Systems Integration was found to be positively and significantly associated with performance ($r=0.637$, $p=0.000$). The results also indicate that there is positive and significant association between Taxpayer Education and performance ($r=0.620$, $p=0.000$), finally, the results showed that there was a positive and significant association between Staff Training and performance ($r=0.601$, $p=0.000$).

The correlation result implies that an improvement in Automation System Modernization, Systems integration, taxpayer education and staff training leads to an improvement in Performance of KRA. The correlation analysis results are consistent with the findings of Hajar (2013) which indicated that implementing office automation had positive effect on the performance of Esfahan education organizations and schools, the survival of each organization depends on its dynamic interaction with internal and external environment. Regarding development of technology and its effect on performance of organizations, organizations need to implement these technologies in order to be successful.

4.3. Regression Analysis

Table 8: Overall Model Fitness

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.862 ^a	.743	.730	.21572

a. Predictors: (Constant), Staff Training, Taxpayer Education, Automation System Modernization, Systems Integration

Source: *Field data (2019)*

From the results on Table 8 Automated System Modernization, Systems integration, Taxpayer education and Staff training were found to be satisfactory variables in explaining Performance of KRA. This fact is supported by coefficient of determination also known as the R square of 0.743. Automated System Modernization, Systems integration, Taxpayer education and Staff training explain 74.3% of the variations in the dependent variable, which is Performance.

In statistics, significance testing the p-value indicates the level of relation of the independent variable to the dependent variable. If the significance number found were less than the critical value also known as the probability value (p) which is statistically set at 0.05, then the conclusion would be that the model is significant in explaining the relationship; else, the model would be regarded as non-significant. Table 9 shows the ANOVA Analysis results for the Overall Model.

Table 9: Overall Analysis of Variance (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.880	4	2.720	58.450	.000 ^b
	Residual	3.769	81	.047		
	Total	14.649	85			

a. Dependent Variable: Performance

b. Predictors: (Constant), Staff Training, Taxpayer Education, Automation System Modernization, Systems Integration

Source: *Field data (2019)*

The outcomes of the analysis of variance in Table 9 show that the general model was statistically significant. Further, the outcomes suggest that Automated System Modernization, Systems integration, Taxpayer education and Staff training are good indicators of Performance of KRA. This was supported by an F statistic of 58.450 and the reported p value (0.000) which was less than the conventional probability of 0.05 significance level. The regression of coefficients results is presented in Table 10.

Table 10: Multiple Regression of Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.022	.288		-.077	.939
	Automation System Modernization	.451	.071	.447	6.387	.000
	Systems Integration	.168	.063	.190	2.658	.009
	Taxpayer Education	.207	.059	.235	3.480	.001
	Staff Training	.205	.059	.233	3.509	.001

a. Dependent Variable: Performance

Source: *Field data (2019)*

Regression of coefficients results in Table 10 shows that Automation System Modernization and Performance are positively and significant related ($\beta = .451$, $p=0.000$).

The results also indicated that Systems Integration and Performance are positively and significantly related ($\beta = .168$, $p=0.009$). Similarly, results showed that Taxpayer Education and Performance were positively and significantly related ($\beta = .207$, $p=0.001$). Finally, the results showed that Staff Training was positively and significantly related with Performance ($\beta = .205$, $p=0.001$). This implies that an improvement in Automated System Modernization, Systems integration, Taxpayer education and Staff training leads to an improvement in Performance of KRA by 0.451, 0.168, 0.207 and 0.205 units respectively.

The regression analysis results are consistent with the conclusion made by Azmi and Kamarulzaman (2010) that Governments around the world are increasing the use of information and communications technologies to improve the delivery of public services and the dissemination of public administration information to the public. A common feature of these reforms is the use of automated systems in collecting, accounting and facilitating tax payments. This facilitates timely access to information from reliable databases; it also unifies procedures and standardizes the payments processes. The main objective of the reforms is to strengthen revenue administration.

5.0 Conclusions

Based on the findings, the study concludes Automated System Modernization and Performance are positively and significantly related and associated. The study also concludes that Automation system modernization has greatly reduced clearance time at the KRA offices. The study further concludes that, the survival of each organization depends on its dynamic interaction with internal and external environment. Regarding development of technology and its effect on performance of organizations, organizations need to implement these technologies in order to be successful. Based on the findings, the study concludes that, systems integration and Performance of KRA are positively and significantly related and associated. As per the results obtained from the study, it suffices to conclude that; implementation of integrated revenue collection system by KRA has led to enhanced revenue collection. Revenue collection improved in the first quarter of integrated revenue collection system implementation. The study further concludes that, Systems integration leads to a reduction in data redundancy since information about every taxpayer is well captured in one single database.

Based on the study findings, the study concludes that taxpayer education and Performance of KRA are positively and significantly related and associated. The study also concludes that, the improvement and expansion of taxpayer services by KRA has always been geared towards the realization of some of the revenue collection goals, taxpayer education enhances tax compliance among non-cooperate taxpayers, and reduces possible avenues for tax evasion. It also becomes easy and convenient for taxpayers to file their periodic tax returns. Based on the study findings, the study concludes that taxpayer education and Performance of KRA are positively and

significantly related and associated. The study also concludes that, effective training is the thoughtful intervention designed at attaining the learning necessary for upgraded employee performance. In addition, the study concludes that, skilled employee's performance and productivity is more than the unskilled employees; Performance and productivity increase due to the enhanced competency of the employees.

6.0 Recommendations

Based on the findings, the study recommends that the management of KRA should invest heavily in automation of their System since it has been proven that automation of systems enhances tax collection. The study also recommends that, the management of KRA should strive to integrate their system since Systems integration leads to a reduction in data redundancy since information about every taxpayer is well captured in one single database. In addition, the study recommends that, the management of KRA should conduct more taxpayer education as one way of reducing cases of tax evasion. This is because, it has been established that taxpayer education enhances tax compliance among non-cooperate taxpayers, and reduces possible avenues for tax evasion. Finally, the study recommend that the management of KRA should focus on the training of staff since it has been discovered that skilled employee's performance and productivity is more than the unskilled employees; Performance and productivity increase due to the enhanced competency of the employees.

Based on the findings and the conclusions, the study recommends that there is need for proper regulation governing tax collection by KRA. The policy makers should ensure the policies set in place to govern the filling of tax return and to ensure they are flexible and not ones that make it difficult for the tax payer to comply with. The policy makers should ensure the formulated policies governing the collection of tax by KRA are communicated to the management of KRA to ensure compliance in enhanced. From this study it is recommended that scholars and practitioners should actively engage in joint research that will help finding more factors affecting the performance of KRA.

7.0 References

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