



**ACCOUNTING INFORMATION SYSTEMS AND REVENUE COLLECTION AT
LOCAL GOVERNMENTS, A CASE OF PALLISA DISTRICT LOCAL
GOVERNMENT**

BY

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**A RESEARCH REPORT SUBMITTED TO FACULTY OF MANAGEMENT
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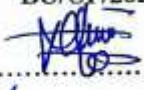
AUGUST, 2025

DECLARATION

I hereby do consent that this research report is my own work and it has never been submitted for examination in this university for academic qualification.

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APPROVAL

This research report is submitted to faculty of management sciences Busitema University as a partial fulfillment for the award of Bachelor's degree in Business Administration (Accounting and Finance option) with my approval as an academic supervisor.

Mr. OKIROR ISMAEL

Signature.....



Date

14/08/25

DEDICATION

I dedicate this work to God, whose endless blessings made it possible to bring this report to life, to my parents Mr. Ojolo Alfred and Mrs. Namukose Hellen for their moral sustenance and inspiration. To all my siblings Enock, Isaac, Eunice, Suzan, and Agilas, friends, course mates and lecturers.

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LIST OF ACRONYMS

AIS	Accounting Information System
CVI	Content Validity Index
F/Y	Financial Year
GDP	Gross Domestic Product
ICT	Information Communications Technology
LAC	Latin America and the Caribbean
MOLG	Ministry of Local Government
OAG	Office of the Auditor General
OAGF	Office of Accountant General Federation
OECD	Organization for economic co-operation and development
PDLG	Pallisa District Local Government
SPSS	Statistical packages for social sciences
URA	Uganda Revenue Authority

ABSTRACT

This study examined the impacts of accounting information systems (AIS) on revenue collection in PDLG. The study was guided by the following objectives; find out the effects of system automation on revenue collection, to establish the impact of system quality on revenue collection, to ascertain the effect of attitude towards use on revenue collection in PDLG. The study used a cross-sectional research design and a quantitative approach. The sample size was 80, using simple random sampling techniques. Data was collected with the aid of a closed ended questionnaire and the statistical package for social sciences (SPSS) was employed to analyze data from which frequency tables, descriptive statistics (mean and standard deviation), reliability and validity, correlation and regression results were obtained. The study findings revealed that there is a positive and significant effect of automation of revenue collection on revenue collection; system quality on revenue collection; and attitude towards use on revenue collection. The study recommends that to improve revenue collection in District Local Governments, automation of revenue collection, system quality and attitude towards use should be embraced. Finally, the study concludes that there is a strong predictive power that automation of revenue collection, system quality and attitude towards use contribute towards enhancing revenue collection in PDLG.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter lays the foundation for the study. It walks through the background, outlines the problem being addressed, spells out the study's goals, defines its scope, highlights why the research matters, introduces the conceptual framework, and clarifies key terms used throughout.

1.1 Background of the Study

Revenue collection is the process where a government agency charges individuals or the public for things like taxes, fines, or other official fees. This can include taxes, fees, fines, and, in a business context, amounts due from customers for sales made on credit (Campbell, 2019). Revenue collection plays a vital role in keeping any organization running. It brings in the funds needed to cover day-to-day expenses and helps fuel future growth and development. Businesses of all sizes need effective billing and collection processes to maintain a healthy cash flow (Were, 2023).

Globally, According to World Bank report 2023, revenue collection is especially critical in countries where tax income falls below 15% of GDP. This threshold is widely seen as a tipping point once reached, it can help make a state financially viable and set it on a path toward sustainable growth. Yet, the reality is stark: 86% of low-income countries and 43% of lower-middle-income countries still fall short of this benchmark. In countries affected by fragility, conflict, and violence, the average tax-to-GDP ratio was as low as 12.6 percent (World Bank, 2023). In Latin America and the Caribbean (LAC), according to OECD (2023) revenue statistics report, the average tax-to-GDP ratio in the Latin America and Caribbean region was 21.7% in 2021. Tax-to-GDP ratios across LAC vary significantly from just 12.7% in Panama to 33.5% in Brazil. Still, every country in the region falls below the OECD average of 34.1%, highlighting a persistent gap in revenue collection compared to more developed economies. In Malaysia a total baseline actual revenue collected in 2019 was RM 264.42b which fell sharply to RM 225.1b in 2020. This shows 14.8% total decline in revenue collection. Also, by the end of 2020/2025, the total revenue was RM322.05b in 2024, but only 16.5% of GDP. This is significantly lower than the regional average of 25% according to the World Bank's estimate (Zainul, 2025).

In Africa, revenue collection in Sub-Saharan Africa is relatively low, yet comparable to other regions with similar income levels. In 2021 the most recent year with comprehensive data

countries in the region collected taxes amounting to 14% of GDP (UNU-WIDER Government Revenue Dataset, 2021). This makes significant variation across countries.

In Nigeria, according to the Accountant Generals report F/Y 2020/2021, the Federal Government's share of the Federation's revenue for the year 2020 was ₦2,872.39 billion as against the budgeted sum of ₦4,153.13 billion. This tax got fell short of the target set by the government by 28.75%. The actual amount received in the year under review was lower than ₦2,959.15 billion received in 2019 (OAGF, 2020). Additionally, Nigeria's Finance Act 2023, In recent years, revenue collection has consistently fallen short of targets. In the 2020 fiscal year, total revenue was about 36% below expectations, and in 2021, the shortfall was roughly 25%. The Budget has a debt service cost of over N6 trillion representing about 30% of the aggregate expenditure (Emeka C & Emanuel A 2023). Similarly, in East Africa, particularly Kenya, Kenya Revenue Authority collected Kshs 1.669 trillion in the FY 2020/21 this represents the tax-to-GDP ratio of 15.2% which is below the OECD unweighted average tax-to-GDP ratio.

In Uganda, revenue collection is still a pressing issue, for instance according to Uganda Revenue Authority, (2021); URA, (2023) reports at national level only UGX. 25,209.05 billion was collected in FY 2022/23, FY 2021/22 UGX 21,658.01 billion, and FY 2020/21 UGX 19,263.00 billion, this results to 12.2% tax-to-GDP which is below the OECD average tax-to-GDP ratio of 34.1% (OECD, 2023). Pallisa DLG is also affected by low revenue collection. For instance. according to OAG report OAG, (2022, 2021, 2020) FY 2019/2020 UGX. 326,529,465 which is 49% of the budgeted, 2020/2021 UGX. 456,906,852 which is 78%, 2021/2022 UGX 261,119,990 which is 74%.

In solving the problem of revenue collection, the study was guided by Optimal Theory of Taxation. This theory was established by Ramsey in 1927 through an article "A Contribution to the Theory of Taxation". Optimal taxation theory focuses on designing and implementing a tax system that minimizes inefficiencies and market distortions. While the theory recognizes that inequality is an inherent feature of market economies, it emphasizes the importance of structuring taxes in a way that reduces inefficiencies to the greatest extent possible. The optimal theory of taxation by James (1971) can be viewed as a procedure for decreasing the charges of taxation. This body of literature emphasizes the efficiency costs associated with a distorted tax system. These costs can be linked to the impact that tax reforms and the modernization of revenue collection operations have on improving overall efficiency and reducing distortions. Accounting Information Systems is a system encompassing a combination of accounting techniques, methodologies, controls, and ICT, and one used for tracking transactions, external

reporting of data, reporting of internal data, and trend analysis and financial statements reporting (Kayed, 2021), it also involves wide range of activities including tax payers' registration, tax returns process and tax assessment and automation of revenue collection activities. Effective accounting information systems ensures that tax revenues are collected promptly and accurately. However, various studies have been conducted in other countries like Europe, China, Nigeria, Kenya (Do et al., 2022; Karthikeyan, n.d.; Kebede Manaye, 2016; Otieno et al., 2013; Salman Mohammed & Kazem Hamid, 2024) to examine the relationship that exists between the effects of accounting information systems on revenue collection and found it that there is a significant relationship and not in Uganda. Therefore, this study was conducted within the Pallisa District local government to help bridge gaps in the existing literature.

1.2 Statement of the Problem

Local governments can boost revenue by raising awareness in communities. Local authorities should focus on generating funds for waste collection, road maintenance, street lighting, education, welfare programs, and health services (Narbón-Perpiñá & De Witte, 2022). Despite the challenges, the government, through URA, has implemented several measures to enhance revenue collection. These include new regulations, broadening the tax base, and improving collection procedures, with a focus on community awareness and online systems like EFRIS and IRAS. Although this is the intended reality, the issue of low revenue generation persists. For instance, according to Uganda Revenue Authority, (2021); URA, (2023) reports at national level only UGX. 25,209.05 billion was collected in FY 2022/23, FY 2021/22 UGX 21,658.01 billion, and FY 2020/21 UGX 19,263.00 billion, this results to 12.2% tax-to-GDP which is below the OECD average tax-to-GDP ratio of 34.1% (OECD, 2023). PDLG is also affected by low revenue generation. For instance. according to OAG report OAG, (2020, 2021, 2022) FY 2019/2020 UGX. 326,529,465 which is 49% of the budgeted, 2020/2021 UGX. 456,906,852 which is 78%, 2021/2022 UGX 261,119,990 which is 74%. The issue of low revenue collection may stem from poor Accounting Information Systems. Therefore, this study examined the impact of Accounting Information Systems on revenue collection at Local Governments, a case of Pallisa District Local Government.

1.3 Purpose the Study

The purpose of the study was to examine the impact of Accounting Information Systems on revenue collection at Local Governments, a case of Pallisa District Local Government.

1.4 Specific Objectives

- i. To find out the effects of System Automation on Revenue Collection in Pallisa District Local Government.
- ii. To establish the impact of System Quality on Revenue Collection in Pallisa District Local Government.
- iii. To ascertain the effect of Attitude Towards Use on Revenue Collection in Pallisa District Local Government.

1.5 Research Questions

- i. What is the effect of effects of system automation on revenue collection in Pallisa District Local Government?
- ii. What is the impact of system quality on revenue collection in Pallisa District Local Government?
- iii. What is the effect of effect of attitude towards use on revenue collection in Pallisa District Local Government?

1.6 Scope of the study

1.6.1 Content Scope

The research focused on finding out the impact of Accounting Information Systems on revenue collection at Local Governments, a case of Pallisa District Local Government.

1.6.2 Geographical Scope

The research was conducted out in PDLG in Eastern Uganda. This is because it falls under the Ministry of Local Government (MOLG) in Uganda, which is responsible for overseeing and coordinating the activities of local governments across the country, including districts like Pallisa. It is also because Pallisa district is experiencing a high rate of very low revenue collection.

1.6.3 Time Scope

The time frame for the research was between 2019-2024 to be a better view of the evidence of the problem. This period was chosen in order to establish a comprehensive exploratory study of the phenomena on the indicated variables so as to accomplish deep insights on the study.

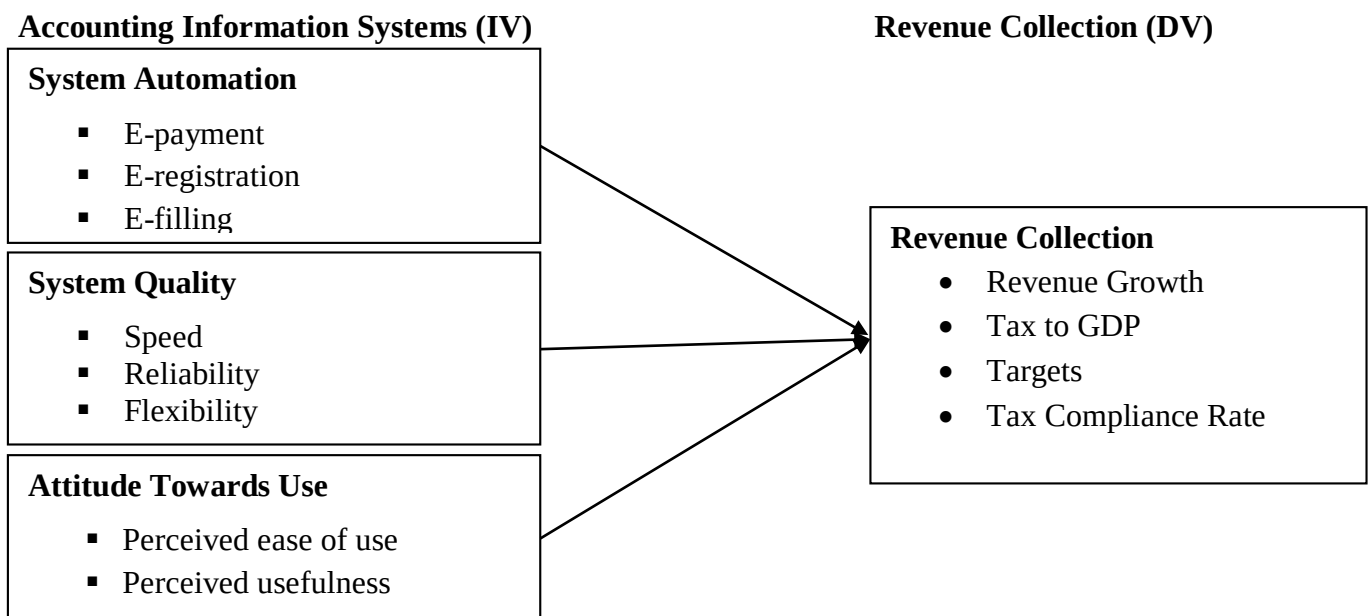
1.7 Significance of the Study

- The study provided researchers with valuable experience in conducting fieldwork, including designing questionnaires, collecting and analyzing data, and interpreting findings. It also broadened their knowledge base and contributed to their professional development.

- It also helped the researcher with deep insights and a point of reference for future researchers in related areas of study.
- The study was recycled by the government through the ministry of finance to cultivate better policies for the enhancement on the revenue collection in local governments.
- It also helped to enhance policies and regulations that will guide the local governments in the district levels in Uganda.

1.8 Conceptual Framework

Figure 1 Conceptual Framework of Accounting Information Systems and Revenue



Source: Adopted from (Trabulsi, 2018; Acen, 2019; Kavalić et al., 2021).

Explanation of the Conceptual Framework

The conceptual framework above instituted that revenue collection depends on system automation, system quality and attitude towards use. It also indicates that system automation through E-payments, E-registration and e-filing has a positive effect on revenue collection, system quality through speed, reliability and flexibility has a positive effect on revenue collection while attitude towards use underpinned by the dimensions of perceived ease of use and perceived usefulness affect the revenue collection in local governments. The dimensions employed in this framework have been validated by previous studies, supported by existing literature, and have consistently yielded robust results.

1.9 Definition of key terms

AIS is a system encompassing a combination of accounting techniques, methodologies, controls, and ICT, and one used for tracking transactions, external reporting of data, reporting of internal data, and trend analysis and financial statements reporting (Kayed, 2021).

Automation of revenue collection. Williams and David (2018) define automation of revenue collection as enhancement of through improved system software and hardware infrastructure to mitigate risks associated with revenue shortfalls while simultaneously increasing the total amount of revenue collected.

AIS quality Monteiro et al., (2022) defined AIS quality as its ability to efficiently process and transform data into high-quality information, both financial and non-financial, which is essential for effective decision-making.

Attitude Towards Use refers to the users' overall evaluation and feelings about utilizing the system for their accounting and financial tasks (Grassini, 2023).

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter constitutes a theory that steered the study, an empirical review of interrelated literature in the area of study as guided by the research objectives specifically, which will find out the effects of system automation on revenue collection, establish the impact of system quality on revenue collection and ascertain the effect of attitude towards use on revenue collection.

2.1.0 Theoretical Review

The research was driven by optimal theory of taxation which was coined by Frank P. Ramsey in 1927.

2.1.1 Optimal Theory of Taxation

The Optimal Theory of Taxation was established by Frank P. Ramsey in 1927 in his article titled “A Contribution to the Theory of Taxation.” The theory focuses on designing a tax system that minimizes economic inefficiency and distortion while achieving the government’s revenue objectives. It assumes that all forms of taxation will inevitably introduce some degree of distortion into the market, but an optimal tax structure is one that spreads this distortion evenly and minimizes the overall cost to society. It further assumes that taxpayers’ behavior responds to tax policies, and that a predictable and efficient system is crucial to minimizing compliance and administrative costs. This theory emphasizes the need for system automation which reduces manual errors, improves processing time, and lowers operational costs contributing to the minimization of inefficiencies. Through system quality improvements, governments raise the needed revenue without significantly distorting economic decisions, which aligns with the central goal of the theory. The theory also relates to the attitude towards the use of AIS, as the effectiveness of tax systems depends not only on technical efficiency but also on user behavior. A positive attitude among both administrators and taxpayers towards the use of AIS can increase system utilization, improve compliance, and reduce resistance to reforms. This behavioral element reinforces the optimal taxation principle that tax collection should be achieved with the least disruption and cost. The optimal theory of taxation by James (1971) can be viewed as a procedure for decreasing the charges of taxation. The literature emphasizes the efficiency costs associated with a distorted or uneven tax system. These costs are closely linked to the impact of tax reforms and the modernization of revenue collection operations, which aim to streamline processes, reduce distortions, and enhance overall fiscal performance.

2.2 Empirical Review

This section provides a review of related literature aligned with the study's research questions and highlights the existing research gaps identified in previous scholarly work.

2.2.1 System Automation and Revenue Collection.

Revenue system automation refers to enhancement of technology via improved system software and hardware issues in order to mitigate risks associated with fall in revenues while increasing the amount of revenue collected (Williams, 2018).

Available literature suggests that there is a direct effect between system automation and revenue collection (Gitaru, 2019; Kithinji et al, 2025; Laban, 2023; Ligeyo, 2019; Okhun, 2024). In respect to the study by Kithinji et al, (2025) where the study adopted a descriptive research design to find out the relationship between revenue systems automation and revenue collection performance of county governments in Kenya, the study found a positive and statistically significant correlation relationship between revenue systems automation and revenue collection performance of county governments of Kenya. This study concluded that automating revenue collection systems has various benefits such as sealing revenue collection loopholes which include and not limited to the reduction of cash handling by rogue revenue collectors and the ease and convenience brought about by better systems. Similarly, a study by Ligeyo, (2019) in Kenya alludes that revenue streams that are fully automated show stability in collection unlike the semi-automated and non-automated revenue streams. The analyzed linear regression model indicates a positive relationship between system automation and revenue collection.

Concurrently, according to Okhun, (2024) in Uganda where a cross-sectional research design and a quantitative approach was used, the study findings revealed that there is a positive and significant effect of automation of revenue collection on revenue generation. According to the study by Laban, (2023) on the effect of automation on revenue collection in Nyandarua County, Kenya, The research concluded that the automation of revenue collection had positive significant effect on own source revenue collection in Nyandarua County. To improve the collection of revenue from local sources, the report recommended that other counties invest in the automation of revenue collection systems.

Similarly, a study by Gitaru, (2019) where a quantitative approach was employed, the study findings established that the number of transactions, increased significantly after the implementation process this means that due to revenue systems automation a high number of imported consignments were processed and passed through the centralized Document

Processing Center. The study findings further revealed that revenue collection experienced a steadily accelerating growth following the implementation of the Simba system.

However, on the other hand, Mandala et al., (2020) assessed revenue collection automation by county governments in Kenya and revealed that these counties encounter numerous challenges, These include weak revenue bases, the absence of internal audits, inadequately trained staff, reliance on partially automated systems, inadequate infrastructure, and some revenue officers' resistance to change. Consequently, these issues negatively affect revenue collection efforts in the counties.

It is this gap in the existing literature that prompted the study in Pallisa District Local Government (PDLG), employing a cross-sectional research design and a quantitative approach to build on previous findings and contribute meaningful insights to the body of knowledge.

2.2.2 System Quality and Revenue Collection.

Monteiro et al., (2022) defined System quality as its ability to efficiently process and transform data into high-quality information, both financial and non-financial, which is essential for effective decision-making.

Existent poetry suggests that there is a positive effect between system quality and revenue collection (CIAT, 2019; Lodinya & Mabonga, 2022; Mahmud et al., 2023; Thennakoon & Rajeshwaran, 2022). For instance, a study by Inter-American Center of Tax Administrations, (2019) in America, the study revealed that system quality positively affects revenue collection. How fast the system completes a transaction as requested by the tax payer is crucial in increasing the amount of tax to be collected and attracting many. Customers should have easy access to the system whenever need arises which helps to increase on the level of compliance. Similarly, a study by Mabonga, (2022) in South Sudan on the effect of accounting information system quality and revenue performance, descriptive statistics and correlational analysis was employed. The findings revealed a strong positive relationship between the quality of accounting information systems and revenue performance. The study concludes that enhancements in the quality of accounting information systems significantly contribute to improved revenue performance.

Correspondingly, Mahmud et al., (2023) in their study analyzing the effects of system quality on the net benefits of the village financial system in Indonesia. Data were collected using survey questionnaires and analyzed through Partial Least Squares Structural Equation Modeling (PLS-SEM). The results indicated that system quality significantly influenced the

perceived benefits of the accounting information system. The study showed that user satisfaction mediates the relationship between system quality, information quality, and net benefits. A study by Rajeshwaran, (2022) in Sri Lanka posits that there is a significant impact of system flexibility and effectiveness of the system towards financial performance. It is recommended that listed companies in Sri Lanka maintain high-quality accounting information systems to enhance revenue performance.

However, much as they found out that system quality is important, their findings cannot be used exclusively to explain the nature of the relationship between system quality and revenue collection of district local governments of Uganda as this could be attributed to the coherent difference among states, authorities, cities, counties and district local governments. Due to the limited literature on the subject, this study was conducted in Pallisa District Local Government (PDLG) using a cross-sectional research design and a quantitative approach to build on previous findings and contribute broadly to the existing body of knowledge.

2.2.3 Attitude Towards Use and Revenue Collection.

According to Grassini, (2023) attitude towards use refers to the users' overall evaluation and feelings about utilizing the system for their accounting and financial tasks.

Available literature suggests that there is a direct effect between attitude towards use and revenue collection (Do et al., 2022; Owiredo, 2019; Rwakihembo et al., 2024; Trivedi et al., 2019). In respect to the study by Do et al., (2022) in Vietnam in regards to the impact of attitude towards an e-tax system on tax compliance of Vietnamese enterprises, study applies a quantitative analysis, revealed that there are significant direct effects of the independent variable, attitude towards an e-tax system with the dependent variable tax compliance. The study highlights several practical steps that could help improve tax compliance in Vietnam. These include investing in better IT systems for both tax offices and businesses, raising public awareness and educating taxpayers about the importance of following tax laws, and designing a tax administration strategy that encourages people to comply voluntarily rather than through enforcement alone.

Similarly, a study by Owiredo, (2019) in Ghana where quantitative approach was employed. The findings confirm that taxpayers' perceptions of usefulness and procedural fairness significantly influence their compliance behavior. In other words, when taxpayers view the tax authority as fair and effective, they're less likely to engage in non-compliant behavior. This insight is especially valuable for tackling tax noncompliance within Ghana's informal sector, offering practical guidance for authorities working to improve overall tax compliance.

According to Rwakihembo et al., (2024) in their study on the relationship between attitudes toward the electronic tax system and VAT compliance while assessing the mediating effect of the adoption of the electronic tax system among SMEs in Fort Portal City, Western Uganda, using cross-sectional design, adopting a quantitative approach, It was established that attitudes towards e-tax system predict tax compliance.

Correspondingly, Trivedi et al., (2019) in their study of Attitudes, Incentives, and Tax Compliance in Canada using a quantitative approach, the findings revealed that the tax payers' attitude towards the revenue systems used significantly affected tax compliance rate. Tax payers' education on the perception of complying with the available tax system should be done. Given the above fiction, majority considered perceived usefulness as a dimension of attitude towards use to predict revenue collection, ignoring the predictive power of perceived ease of use in enhancing revenue collection.

Due to the limited literature on the topic, this study was conducted in Pallisa District Local Government (PDLG) using a cross-sectional research design and a quantitative approach to build upon previous findings and contribute meaningfully to the existing body of knowledge.

2.3 Gaps identified from the literature review

Given the literature on system automation and revenue collection, much as many found a positive significant effect, some researchers found a negative impact between the two variables. Similarly, much as they found out that system quality is important, their findings cannot be used exclusively to explain the nature of the relationship between system quality and revenue collection of district local governments of Uganda as this could be attributed to the coherent difference among states, authorities, cities, counties and district local governments.

In the aspect of attitude to use, majority considered perceived usefulness as a dimension of attitude towards use to predict revenue collection, ignoring the predictive power of perceived ease of use in enhancing revenue collection.

Due to the existing gap in the literature, this study was conducted in Pallisa District Local Government (PDLG) using a cross-sectional research design and a quantitative approach to build on previous findings and enrich the current body of knowledge.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter presents the research design, study population, sampling techniques and sample size, data collection methods and types, data analysis plan, as well as procedures for ensuring validity and reliability, limitation of the study and ethical considerations.

3.1 Research Design

The study used a cross-sectional research design because it's concerned with one collecting data from many different individuals at a single point in time and on top of that, a quantitative approach was used in studying the relationship between the study variables, the quantitative approach simplified the researcher's work by collecting large amount of data and testing the effect between variables using inferential statistical methods of presentation according to (Creswell, 2014).

3.2 Study Population

Population refers to the set or group of all the units on which the findings of the research are to be applied according to Van Leenders et al (2020). The study had a target population of 100 employees comprising of the male and female employees at Pallisa District Local Government. The study ranked the employees according to gender, level of education, age bracket and finally the working departments.

3.3 Sample Size

From a total population of 100 employees, a sample size of 80 respondents was chosen according to the table of Krejcie 1970. The researcher stratified accessibility population by category of departments (Administration department, finance and accounting department, budget officers and town agents) as extracted from Kepha et al., (2016). This helped the researcher in drawing inferences about specific role played by each category with respect to revenue collection.

3.4 Sampling Method

The researcher employed simple random sampling technique in selecting the sample of the respondents. Pieces of paper with names of the employees were placed in a container, from where 80 were picked, one at a time without replacement. The researcher used this technique because he wants to ensure that the right respondents with the relevant knowledge, authority and experience on the different themes were adequately selected (Haeridistia & Agustin, 2019);

These respondents include the administrators, human resource officers, budget officers, auditors and the finance officers.

3.5 Type of Data

The study used primary data. Primary data is a type of data that is collected by researchers directly from main sources through surveys, experiments among others (Kothari, 2004). Primary data was captured using the questionnaires, interviews, focused group discussion and observation.

Primary data was collected directly from the original source, making it one of the most reliable types of information in research. These sources were carefully selected and customized to fit the specific needs and goals of the study, ensuring that the data is both relevant and accurate.

3.6 Data Collection Methods

Data collection is the process of gathering, measuring, and analyzing accurate data from a variety of relevant sources to find answers to research problems, answer questions, evaluate outcomes, and forecast trends and probabilities (Dawson, 2002). The study used a questionnaire to collect information from the respondents because it is a non-biased technique (Dawson, 2002). Close-ended questions were used to allow respondents to answer at their convenience while minimizing bias in data collection. The questionnaire was structured using a five-point Likert scale, divided into three sections: Part A captured demographic information, while Parts B and C focused on the components of the independent and dependent variables. This format was chosen for its ability to produce standardized responses and enhance the consistency and reliability of the results.

3.7 Data Collection Procedure

Permission was first obtained from Faculty of Management Sciences before seeking authorization from the management of PDLG to administer the questionnaire to the envisioned respondents. This was done through conducting face-to-face mode of delivery where the respondents filled the questionnaire and later we collected the raw data for coding and analysis (Kothari, 2004).

3.8 Data Analysis Plan

Data analysis is the process of cleaning, changing, and processing raw data and extracting actionable, relevant information that helps businesses make informed decisions (Kothari, 2004). Since the best choice of this research was close-ended questionnaire, the data collected was quantitative in nature and it was examined to find the variations of frequencies and mean

highlighting the key results of the research. The data summarized in the questionnaire was eventually coded and analyzed using SPSS to formulate descriptive statistics for example the SD and mean which were used by the researcher to identify the demographic data for example gender, sex age marital status, health status, and educational background as well within the firm. Correlation analysis was conducted to examine the direction, strength, and degree of association among the study variables. This was followed by multiple regression analysis to assess how well the independent variables system automation, system quality, and attitude toward use could predict the dependent variable, revenue collection.

3.9 Data Quality Control

3.9.1 Validity of the Research Instruments

Validity refers to the degree of truthfulness of an instrument in measuring the desired variable/construct under study (Lada et al., 2009). This was done to ensure that the items used in the study were appropriate, consistent, and capable of producing accurate results based on the sample selected. The researcher adopted previously validated measures and consulted subject matter experts to evaluate the relevance of each item. Their ratings were then analyzed using the Content Validity Index (CVI) = $\frac{\text{Relevant Items}}{\text{Total Number of Items}} \times 100\%$.

$$\frac{\text{Relevant Items}}{\text{Total Number of Items}} \times 100\%$$

CVI results above the threshold of 0.7 were considered (Kimberlin & Winterstein, 2008; Kothari, 2004)

3.9.2 Reliability of the Research Instruments

Reliability is the degree to which an instrument measures what it is supposed to measure repeatedly (Creswell, 2014). To ensure the reliability of the results, the research instruments were pre-tested on a small group of employees who were not part of the main study. This pilot test involved distributing questionnaires to these individuals and running a Cronbach's alpha test to assess the internal consistency of the items. The goal was to confirm that the responses reflected consistent views and opinions, thereby strengthening the reliability of the data collected. The results above the threshold of 70% were chosen (Amin, 2004).

Table 3.1 Pilot Test results

Variables	Item	Cronbach's Alpha	CVI
System Automation	18	.743	.736
System Quality	17	.718	.716
Attitude Towards Use	13	.740	.728
Revenue Collection	12	.725	.732

3.10 Ethical Considerations

During the study, ethical considerations were crucial due to the sensitive nature of the investigation. Key issues include anonymity, confidentiality, the risk of harm, and informed consent. Anonymity: The participant's identity remains unknown to the researcher. Confidentiality: The researcher knows the participants' identities but keeps this information private. Risk of Harm: Efforts were made to eliminate, isolate, and minimize any physical, emotional, or reputational harm, and participants were informed about potential risks involved (Fleming & Zegwaard 2018). Informed Consent: The cornerstone of ethical research is “informed consent”(Denzin & Lincoln, 2011). Informed consent involves ensuring that participants understand what is being asked of them, the intended use of their data, their rights to access information and withdraw at any time, as well as the potential effects of their participation. In return, they provide their consent to take part in the study (Fleming & Zegwaard, 2018). Permission: To reduce any doubts, the researcher secured an introductory letter from the University, highlighting that the study was strictly academic and that all collected responses were used solely for this purpose.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION AND INTERPRETATION OF FINDINGS

4.0 Introduction

This chapter displays the analysis, data presentation, and interpretation of findings based on research objectives which were; to find out the effects of system automation on revenue collection, to establish the impact of system quality on revenue collection and to ascertain the effect of attitude towards use on revenue collection in Pallisa DLG.

4.1 Response Rate

The researcher distributed 80 questionnaires to respondents, of which 69 were duly completed and returned, yielding a response rate of 86.3%. This rate is considered adequate for the study, as it exceeds the minimum threshold of 50% recommended by Amin (2005).

4.2 Demographic Characteristics

This information allowed the researcher to gain a clearer understanding of the respondents' profiles and describe their key characteristics. The respondents' characteristics are said to have an influence on the nature of the findings according to Kothari (2004).

4.2.1 Gender of Respondents

Table 4.1 Showing Gender of Respondents

		Frequency	Percent
Gender	Male	41	59.4
	Female	28	40.6
	Total	69	100.0

Source: Primary data (2025)

As shown in Table 4.1, the majority of Pallisa DLG employees are male, accounting for 59.4% of the respondents, while females make up 40.6%. These findings highlight a gender imbalance within the organization, indicating that female representation remains relatively low.

4.2.2 Age Characteristics

Table 4.2 Showing Age Characteristics

		Frequency	Percent
Age	18 to 34	16	23.2
	35 to 49	39	56.5
	50 and above	14	20.3
	Total	69	100.0

Source: Primary Data, (2025)

The results indicate that majority of the respondents 56.5% are between 35 to 49 years of age, followed by 23.2% at the age bracket of 18 to 34 years and the rest 20.3% are between 50 and above years of age. The implication of this is that Pallisa DLG employs relatively individuals who are more mature in their personal lives, hence contributing to a stable workforce with minor turnover rates in terms of replacement that in turn improves on revenue collection of the organization.

4.2.3 Education level

Table 2.3 Showing Education Level

		Frequency	Percent
Education	Certificate	2	2.9
	Diploma	40	58.0
	Degree	25	36.2
	Post graduate	2	2.9
	Total	69	100.0

Source: Primary Data (2025)

According to the results presented in Table 4.3, 2.9% of respondents had attained at least a certificate, 58.0% held a diploma, 36.2% possessed a degree, and another 2.9% had achieved postgraduate qualifications. These findings suggest that the majority of employees at Pallisa DLG have attained diploma-level education. This may indicate limited proficiency in accounting information systems, which could hinder efforts to enhance revenue collection within the organization.

4.2.4 Years served in Local Government

Table 4.4 Showing Years served in the Local Government

		Frequency	Percent
Years served	Below 2 years	10	14.5
	2-4 years	20	29.0
	5 years and above	39	56.5
	Total	69	100.0

Source: Primary data (2025)

The table 4.4 above shows that 14.5% of the respondents had served in Pallisa DLG for less than two years, 29.0% had served between 2-4 years and 56.5% had served for the period of 5 years and above. The findings imply that, majority of the employees in Pallisa DLG have adequate experience that can be used to improve on the organization's revenue collection.

4.3 Pearson's Correlation Analysis

Correlation analysis is used to measure the strength and direction of the relationship between two variables. In this study, the correlation coefficient indicates the nature of the association between the variables, with significance determined at the 0.01 level. This means that the observed relationships are statistically significant and unlikely to have occurred by chance.

Table 4.5 Showing Correlation analysis

Variable	Mean	Std. Deviation	(1)	(2)	(3)	(4)
System Automation (1)	3.2093	.69003	1			
System Quality (2)	3.4595	.72993	.843	1		
Attitude Towards Use (3)	3.5039	.80662	.704	.749	1	
Revenue Collection (4)	3.3321	.75833	.525	.579	.702	1

**. Correlation is significant at the 0.01 level (2-tailed). N =69

Source: Primary Data (2025)

4.3.1 System Automation and Revenue Collection

From the table 4.5 above, results show a positive and significant relationship exists between system automation and revenue collection ($r=.525$, $p<0.01$). This implies that improvement in system automation is associated with a positive change in revenue collection.

4.3.2 System Quality and Revenue Collection

Results in Table 4.5 above show that system quality positively affects revenue collection ($r = .509$, $p < 0.01$). This shows that enhancement in system quality is attached with variations in revenue collection.

4.3.3 Attitude Towards Use and Revenue Collection.

From the table 4.5 above, results show a positive significant relationship exists between attitude towards use and revenue collection. ($r = .702$, $p < 0.01$). This implies that enhancement in attitude towards use is associated with a positive change in revenue collection.

4.4 Regression Analysis

A regression analysis was conducted to determine the predictive power of the independent variables on the dependent variable. It entails determining the regression equation of the two variables. It involves using model summary table, ANOVA, among others to determine the T-Significance.

4.4.1 System Automation and Revenue Collection.

The first objective of this study was to find out the effects of system automation on revenue collection in Pallisa DLG, in order to do so, a regression analysis was conducted and the results are shown in table 4.6 below.

Table 4.6 Showing System Automation and Revenue Collection

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.481	.375		3.948	.000
System Automation	.577	.114	.525	5.049	.000
	R=.525	R ² =.276	Adj.R ² =.265	F=25.489	.000

Dependent Variable: **Revenue Collection.**

Source: Primary Data (2025)

The findings from table 4.6 above show that 26.5% variation in the revenue collection is caused by system automation ($\text{Adj.R}^2 = 0.265$; $p < 0.01$). These results are further supported by a positive and significant effect between the study variables of system automation and revenue collection ($F = 25.489$; $p < 0.01$). The table further shows a standardized beta coefficient of

($\beta=0.525$; $\rho<0.01$) that suggests that system automation significantly predicts revenue collection.

4.4.2 System Quality and Revenue Collection.

The second objective of this study was to establish the impact of system quality on revenue collection in Pallisa DLG, in order to do so, a regression analysis was conducted and the results are shown in table 4.7 below.

Table 4.7 Showing System Quality and Revenue Collection.

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.252	.366		3.422	.001
System Quality	.601	.103	.579	5.811	.000
	R=.579	R ² =.335	Adj.R ² =.325	F=33.765	.000

Dependent Variable: **Revenue Collection**

Source: Primary Data (2025)

The results presented in Table 4.7 indicate that system quality accounts for 32.5% of the variation in revenue collection (Adjusted $R^2 = 0.325$; $\rho < 0.01$). This relationship is further supported by a statistically significant and positive effect between system quality and revenue collection ($F = 33.765$; $\rho < 0.01$). Additionally, the standardized beta coefficient ($\beta = 0.579$; $\rho < 0.01$) suggests that system quality is a strong and significant predictor of revenue collection within Pallisa DLG.

4.4.3 Attitude Towards Use and Revenue Collection.

The third objective of this study was to ascertain the effect of attitude towards use on revenue collection in Pallisa DLG, in order to do so, a regression analysis was conducted and the results are shown in table 4.8 below.

Table 4.8 Showing Attitude Towards Use and Revenue Collection.

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.020	.294		3.470	.001
Attitude Towards Use	.660	.082	.702	8.063	.000
	R=.702	R ² =.492	Adj.R ² =.485	F=65.013	.000

Dependent Variable: **Revenue Collection**

Source: Primary data (2025)

The findings in Table 4.8 reveal that attitude towards use explains 48.5% of the variation in revenue collection (Adjusted $R^2 = 0.485$; $\rho < 0.01$). This is supported by a statistically significant and positive relationship between attitude towards use and revenue collection ($F = 65.013$; $\rho < 0.01$). Furthermore, the standardized beta coefficient ($\beta = 0.502$; $\rho < 0.01$) indicates that attitude towards use is a significant predictor of revenue collection, underscoring the importance of user perception and willingness in the effective utilization of systems within Pallisa DLG.

CHAPTER FIVE:

DISCUSSION OF FINDINGS, CONCLUSION, AND RECOMMENDATIONS

5.0. Introduction

This section presents discussion of the study findings, conclusion, recommendations, limitations of the study, and areas of further research.

5.1.0 Discussion of the Study Findings

5.1.1 System Automation and Revenue Collection.

The study sought to find out the effects of system automation on revenue collection. The findings demonstrated that system automation has a positive and significant effect on revenue collection. These results are consistent with earlier studies of Kithinji et al, (2025), who found a positive and statistically significant correlation relationship between revenue systems automation and revenue collection performance of county governments of Kenya. That means a rising system automation would raise revenue collection.

This was in line with the study by Ligeyo, (2019) in Kenya who alludes that revenue streams that are fully automated show stability in collection unlike the semi-automated and non-automated revenue streams. This calls for adoption of integrated digital platforms that handle registration, billing, payments, and reporting, while investing in digital infrastructure and staff training. This streamlines processes, reduces leakages, encourages transparency, and boosts efficiency. Similar results are in line with Okhun, (2024) in Uganda whose findings revealed that there is a positive and significant effect of automation of revenue collection on revenue generation.

The findings seem to suggest that enhancement on revenue collection requires local governments to automate their revenue systems to have e-payment and e-filling. This calls for local government to implement user-friendly digital platforms that allow residents to pay taxes and submit documents online, backed by partnerships with banks and mobile money providers for secure transactions. With proper staff training, public awareness campaigns, and strong data security protocols. This is supported by Gitaru, (2019).

Lastly, the findings suggest that enhancing on revenue collection calls for local governments to have e-registration in their systems where tax payers can register online by themselves. This will arise as a result of employing deploying secure online platforms that allow citizens and businesses to register for services such as licenses, permits, and tax obligations without visiting physical offices.

5.1.2 System Quality and Revenue Collection

The study sought to establish the impact of system quality on revenue collection. The findings confirmed that system quality have a positive and significant effect on revenue collection. These results are consistent with Inter-American Center of Tax Administrations, (2019) in America who affirmed that system quality positively affects revenue collection. Similarly, Mabonga, (2022) in South Sudan also revealed that accounting information systems quality have a strong positive relationship with revenue performance. This is also in line with the study by Mahmud et al., (2023) who confirmed that system quality influenced its greater benefits.

The outcomes of the study suggest that for revenue collection in local governments to be effective, digital solutions should prioritize speed in their functionality. This will arise as result of combining cloud-based infrastructure, modern hardware, and optimized software to ensure fast data access and processing. Streamlined workflows, real-time data syncing, and load balancing reduce delays, while skilled revenue personnel and performance monitoring help maintain responsiveness.

The results of the study suggest that for revenue collection in local governments to be effective, revenue system should prioritize reliability. This will arise by combining robust infrastructure, secure software practices, and proactive management. This includes using fault-tolerant hardware and cloud services that offer high availability, implementing strong cybersecurity protocols to prevent disruptions, and conducting regular system audits to catch issues early. Backup power systems and redundant internet connections help maintain uptime during outages, while well-trained IT staff ensure quick recovery and consistent performance

Lastly, the findings suggest that system flexibility also acts as a thrust to improving revenue collection in Local governments. This can be done through modular design, open standards, and cloud infrastructure that allow easy integration and scaling. By enabling departments to customize tools and adapt to changing needs, governments can deliver responsive services that evolve with community demands. This is supported by Rajeshwaran, (2022) in Sri Lanka who posits that there is a significant impact of system flexibility and effectiveness of the system towards performance. In light of this, the study finds that system quality serves as a shove for enlightening revenue collection.

5.1.3 Attitude Towards Use and Revenue Collection.

The study sought to ascertain the effect of attitude towards use on revenue collection. The findings confirmed that attitude towards use has a positive and significant effect on revenue

collection. These results are in line with scholars like Do et al., (2022) in Vietnam who affirmed that there are significant direct effects of the attitude towards an e-tax system with the tax compliance which directly impacts revenue collection. This implies that when attitude towards use is improved, revenue collection will improve. This is also similar to the result in the study by Trivedi et al., (2019) in Canada who revealed that the tax payers' attitude towards the revenue systems used significantly affected tax compliance rate. Similar results are in line with Rwakihembo et al., (2024) who established that attitudes towards e-tax system predict revenue collection rate.

The findings point out that for revenue collection to be enriched in Local governments there must be perceived ease of use of the system. This calls the local government to design systems that are intuitive, mobile-friendly, and task-efficient. Use clear menus, provide real-time support, and gather user feedback to refine the experience.

Lastly, findings seem to suggest perceived usefulness can bolster revenue collection within Local governments. This can be achieved when users believe that a system genuinely helps them perform tasks more efficiently and effectively. In local government, this means offering services that solve real problems like speeding up service delivery, reducing paperwork, and providing accurate information instantly. When systems are reliable, accessible on mobile, and tailored to citizens' needs, people see their value. This is supported by Owiredi, (2019) whose findings supported the opinion that perceived usefulness and perceived procedural fairness of the tax authority on compliance behavior is statistically significant. Conclusively, in light of this, the study finds that attitude towards serves as a shove for improving revenue collection.

5.2. Conclusions

Based on the results from the study, we present the following conclusion to improve on revenue collection within Local governments.

The study sought to find out the effects of system automation on revenue collection. The study findings depict that system automation has a significant positive effect on revenue collection. The researcher therefore concluded that the integration of e-payment, e-registration, and e-filing significantly enhances revenue collection by streamlining processes, reducing human error, and increasing transparency. These technologies improve taxpayer compliance and minimize delays, ultimately strengthening financial efficiency and accountability within local authorities.

Similarly, the study sought to establish the impact of system quality on revenue collection. The study findings portray that system quality positively affect revenue collection. The researcher therefore concludes that embracing user-friendly digital solutions that prioritize speed, reliability, and flexibility in system design, local governments can significantly improve revenue collection. These efforts not only streamline operations but also build public trust, laying the groundwork for sustainable financial governance.

Lastly, the study sought to ascertain the effect of attitude towards use on revenue collection. The study findings reveal that attitude towards use affect positively revenue collection. The researcher therefore concludes that in order to improve on revenue collection, local governments need to prioritize systems designed to be intuitive and demonstrably beneficial, users are more likely to adopt and consistently use them. Perceived ease of use reduces barriers to entry, while perceived usefulness reinforces value, together driving positive attitudes, increased engagement, and smoother revenue collection processes in public sector service delivery.

5.3 Recommendations.

Based on the above conclusions, the researcher makes the following recommendations.

In order to enhance revenue collection, local governments should automate systems for efficiency, adopt secure e-payment platforms for broader access, and ensure user-friendly e-registration tools. Staff training, digital literacy campaigns, and cybersecurity improvements will help build trust and long-term sustainability.

In order to improve revenue collection, local governments should gadget systems that ensure high speed for real-time processing, strong reliability to minimize downtime and errors, and scalable flexibility to adapt to changing policy and user needs. Prioritizing these features will boost user satisfaction and efficiency across automated functions like e-payment and e-filing.

In order to improve revenue collection, local governments need to prioritize systems with high perceived ease of use like simple interfaces, clear instructions, and intuitive workflows. Additionally, highlighting the perceived usefulness, such as faster service delivery, reduced queuing, and easier access to records, can positively shape user attitudes and drive engagement.

5.4. Limitations of the Study.

The study collected data through a closed-ended questionnaire designed with a five-point Likert scale, allowing respondents to answer structured and predefined questions. Therefore,

the qualitative views of the respondents on Accounting Information Systems and revenue collection in Local governments were not obtained.

The research utilized a cross-sectional research design in the study and allows collection of data at once and this limits the capture of changes in the variable over time.

The study was limited by the geographical scope, research from only one District Local Government may not be sufficient.

5.5. Areas of Further Research

To deepen the understanding of how Accounting Information Systems (AIS) influence revenue collection in local governments, the introduction of a process variable such as a mediator or moderator is recommended. This would help clarify the mechanisms or conditions under which AIS impacts revenue outcomes.

Additionally, the researcher suggests conducting a qualitative study to gain richer insights into the nature of the relationship between AIS and revenue collection. Such an approach could uncover contextual factors, user experiences, and organizational dynamics that quantitative methods may overlook.

Finally, a longitudinal research design is recommended to assess the long-term effects of AIS on revenue collection. By observing the same subjects over an extended period, researchers can better capture trends, changes, and causal relationships that evolve over time.

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APPENDICES

Appendix I: Letter of Introduction

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Website: www.pallisa.go.ug


The Republic of Uganda

PALLISA DISTRICT LOCAL GOVERNMENT
OFFICE OF THE CHIEF ADMIN. OFFICER
P.O. BOX 14,
PALLISA- UGANDA

In any correspondence on
This subject please quote : CR/307

DATE: 21ST JULY, 2025

The Academic Registrar,
Busitema University,
P.O. Box. 236,
Tororo-Uganda.

RE: ACCEPTANCE FOR RESEARCH.

This is to acknowledge receipt of your letter dated **16th July, 2025** in respect of the above captioned subject.

I have the pleasure to inform you that your student **Mr. Olupot Emmanuel - BU/UP/2020/2903** has been granted permission to undertake his research from Pallisa District Local Government.

During this period, he will be under the guidance and supervision of the Senior Finance Officer.


Aren Simon Peter,
For. CHIEF ADMINISTRATIVE OFFICER.

Copy to:

- The Senior Finance Officer/**Pallisa.**
- Mr. Olupot Emmanuel.
- File.

APPENDIX II. QUESTIONNAIRE

BUSITEMA UNIVERSITY FACULTY OF MANAGEMENT SCIENCES

PARTICIPANT QUESTIONNAIRE

Dear respondent

RE: REQUEST FOR RESEARCH DATA

I am a student of Busitema University, pursuing Bachelor Degree in Business Administration and currently undertaking a research study on “**the effect of Accounting Information System on revenue collection in Local Governments, a case study of PDLG.**” You have been chosen as my valuable respondent. Please spare some time and fill this questionnaire. All information obtained will be treated as confidential and only for academic purpose.

SECTION A: BACKGROUND INFORMATION

1. Gender.

Male	Female
1	2

2. Highest level of Education.

Certificate	Diploma	Degree	Post Graduate
1	2	3	4

3. Age bracket

18 to 34	35 to 49	50 and above
1	2	3

4. Department you belong

Administrators	Accounting officers	Finance officers	Budget officers	Town Agents
1	2	3	4	5

5. Time served in Local Government.

Below 2 years	2-4years	5years and above
1	2	3

SECTION B:

Please indicate the extent to which you agree or disagree with the statement putting a tick in the appropriate response where 5(strongly agree), 4(agree), 3(uncertain/ not sure), 2(disagree), 1(strongly disagree).

CODE	Statement	SD	D	NS	A	SA
	SYSTEM AUTOMATION	1	2	3	4	5
EP	E-Payments					
EP1	We have a great platform that makes it easy for people to pay and collect e-revenue.					
EP2	All payments for district financial services are now done electronically.					
EP3	The e-payment options are user-friendly and easy for taxpayers to access.					
EP4	We can electronically track and evaluate all the revenues we collect.					
EP5	Our financial reports on revenue are now integrated and available online.					
EP6	The new online payment systems have really improved how we generate and collect revenue					
ER	E-Registration					
ER1	The e-registration process has simplified client onboarding for revenue collection.					
ER2	An online registration system improves data accuracy.					
ER3	E-registration has reduced the time taken to enroll new customers.					
ER4	Customers find the e-registration process user-friendly and efficient.					
ER5	E-registration enhances our ability to track customer information.					

ER6	The integration of e-registration with our revenue systems has improved overall efficiency.					
EF	E-Filing					
EF1	E-filing has streamlined the submission of financial documents for revenue collection.					
EF2	E-filing reduces the administrative burden on staff.					
EF3	The e-filing system allows for quicker processing of financial reports.					
EF4	Customers appreciate the convenience of submitting documents electronically.					
EF5	E-filing has improved compliance and accuracy in our reporting.					
EF6	Our organization has benefited from reduced paperwork due to e-filing.					
CODE		SD	D	NS	A	SA
	SYSTEM QUALITY	1	2	3	4	5
S	Speed					
S1	The system responds quickly to user input during operations.					
S2	Fast processing times enhance our workflow efficiency.					
S3	Delays in system performance are rare and manageable.					
S4	Quick access to data is a key benefit of our system.					
S5	The speed of the system positively impacts our productivity.					
S6	We can complete tasks more rapidly due to the system's performance.					
R	Reliability					

R1	The system consistently performs without unexpected failures.					
R2	The system functions correctly when needed.					
R3	Downtime for the system is minimal and quickly addressed.					
R4	Our organization relies on the system for accurate data processing.					
R5	I feel confident in the system's ability to handle large volumes of transactions.					
R6	The reliability of the system contributes to our overall performance.					
F	Flexibility					
F1	The system can easily adapt to changing business requirements.					
F2	Customization options allow us to tailor the system to our needs.					
F3	The flexibility of the system supports various operational processes.					
F4	We can integrate new features into the system without significant disruption.					
F5	The system accommodates diverse user preferences effectively.					
CODE		SD	D	NS	A	SA
	ATTITUDE TOWARDS USE	1	2	3	4	5
PEOU	Perceived Ease of Use					
PEOU1	I find the system easy to navigate and use.					
PEOU2	Learning to use the system was straightforward and intuitive.					
PEOU3	I can quickly perform tasks without extensive training on the system.					

PEOU4	The user interface of the system is friendly and accessible.					
PEOU5	I feel comfortable using the system for my daily tasks.					
PEOU6	I believe that the system simplifies my work processes.					
PU	Perceived usefulness					
PU1	The system significantly enhances my productivity at work.					
PU2	Using the system improves the quality of my work output.					
PU3	The system provides valuable insights that aid in decision-making.					
PU4	The features of the system are beneficial for my role.					
PU5	Using the system saves me time in completing tasks.					
PU6	I see a clear advantage in using the system over traditional methods.					
PU7	The system contributes positively to the organization's goals					
CODE		SD	D	N	A	SA
RG	REVENUE COLLECTION	1	2	3	4	5
RC1	Our organization has experienced consistent revenue growth over the past years					
RC2	We regularly analyze revenue trends to identify growth opportunities					
RC3	Revenue growth targets are clearly communicated within the organization					
RC4	We actively engage in strategies to optimize our tax to GDP performance					
RC5	The organization's tax contributions positively impact public services					

RC6	The organization budgets to forecast expenditure and revenues to meet annual operations					
RC7	Revenue collection targets are realistic and achievable within our team					
RC8	Our organization has established clear and transparent revenue targets.					
RC9	The district regularly reports on its performance against its tax targets.					
RC10	We regularly review our progress towards meeting revenue targets					
RC11	We actively promote awareness of tax compliance in our communities					
RC12	We track our tax compliance rate to identify areas for improvement.					

Your kind support means a lot to me.

Thank you for your time, and may you be blessed.

Appendix III: Work Plan for 2024- 2025.

ACTIVITY	JUN- AUG	AUG- DEC	JAN- APR	MAY- JUN	JULY	JULY	AUG
Identification of research problem							
Writing of back ground and problem statement.							
Writing up of the research proposal							
Approval of the research proposal							
Drafting of the questionnaire tool and submission of the research proposal							
Data collection and report writing							
Report submission							

APPENDIX IV: Research Budget

ITEMS	AMOUNT
Stationary	100,000
Data	20,000
Typing	50,000
Transport	60,000
Printing	80,000
Binding	60,000
Total	370,000

Appendix V: Krejcie and Morgan (1970) Table of sample size determination

<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	100000	384

Note.—*N* is population size. *S* is sample size.

Source: Krejcie & Morgan, 1970