Chapter 1

Factor Influencing the Intention to Use E-Collection System in State-Owned Tertiary Institutions in Nigeria

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ABSTRACT

The absence of effective and adequate means of revenue generation as well as collection in Nigeria has necessitated the federal government to introduce and adopt Treasury Single Account (TSA) through the full implementation of e-payment and e-collection system. This has also obliged the state governments across the country to adopt the TSA system. The e-collection system is a computer-based revenue collection system designed to improve the effectiveness and efficiency of revenue collection through electronic means in order to prevent fund shortages and cash leaks within the government sectors. In this chapter, technology acceptance model (TAM), computer self-efficacy, and subjective norm were adopted to examine the level of preparedness of accounting staff of state-owned tertiary institutions with respect to their intentions to use the e-collection system. It is expected that the findings of this study would be used by policymakers at the state government level to further support the efforts towards effective implementation of TSA in Nigerian tertiary institutions.

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INTRODUCTION

It is obvious that Information and Technology Communication (ICT) is affecting our every aspect of daily life. ICT continues to play a significant role in enhancing the processes and approaches for organisational decision making. Therefore, both private and public organisations are moving towards implementing electronic systems to help the organisations provide efficient and effective workflow (Kabir, Saidin, & Ahmi, 2017). From the global perspectives, various organisations all over the world have implemented the digital systems in discharging public service (Lee, Hwang, & Choi, 2012). In the same vein, the Federal Government of Nigeria made an effort to change its way of generating and collecting revenue from traditional to a digital system. This was achieved by adopting the Treasury Single Account (TSA) in the year 2015 through full implementation of e-payments and e-collections systems. Specifically, the Federal Government of Nigeria, on the 9th February in 2015 issued an order to ministries, departments and government agencies to close accounts with commercial banks and be paying all the collected revenue, incomes, and receipts into consolidated revenue fund and Treasury Single Account (TSA) as a new electronic revenue collection system. Subsequently, all incomes and receipts due to the Federal Government or any of its agencies must be paid into TSA or designated accounts maintained and operated by the Central Bank of Nigeria (CBN) (Kifasi, 2015).

Nonetheless, the Federal Government directives would end the previous public accounting situation of several fragmented accounts for government revenues, incomes, and receipts, which in the past has caused the leakages and loss of legitimate income meant for the Federation Account. The directive was applied to fully funded Federal Government organization like the ministries, departments, agencies and Foreign Missions, as well as the partially funded ones. The new system is not the initiative of the government that fully implemented it, it went all the way to 2012 when the Federal Government implemented the first phase of a single account policy within 217 ministries, departments and agencies (MDAs) as a case study which led the government to save about 500 billion naira from unnecessary spending by the MDAs. The Federal Government was impressed with the achievement brought by the policy and, therefore, called all financial institutions to adopt the new technology so as to support and accommodate the treasury single account policy (Adetula, 2017).

This newly introduced e-collection system is aimed at increasing the internally generated revenue especially in the face of declining oil prices globally. The e-collection system necessitates that cash is no longer accepted at the Cash Point Centre of the revenue agencies. In line with the Federal Government initiative, many state governments within the country have started an effort to adopt the TSA in their respective states; for examples, in Kaduna State (El-rufai, 2016), in Lagos State (Akinkunmi, 2016), in Plateau State (Lalong, 2016), and Ogun State (Amosun,
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