Willingness to Use Electronic Revenue Collection System: 
Moderating Effect of E-Collection Training on the Extended Technology Acceptance Model

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ABSTRACT

The current study examines accounting staff willingness in state-owned tertiary institutions in Nigeria to use a e-revenue collection system. Specifically, e-collection training was employed as a moderating variable to explore its effect towards technology acceptance model (TAM). In accomplishing the above, a survey method was used by distributing a set of questionnaires to users of the e-collection system in nine state-owned tertiary institutions in Nigeria. The statistical results from the Partial Least Square-Structural Equation Modelling (PLS-SEM) analysis demonstrated that perceived usefulness, computer self-efficacy and attitude were all significant influences on the willingness to use. More so, e-collection training was found only to moderate the relationship between attitude and willingness to use. As such, it is recommended that the government needs to provide adequate training opportunities to encourage the use of technological devices among the accounting staff, most importantly, e-collection system training.

KEYWORDS

Computer Self-Efficacy, E-Collection Training, Nigeria, Perceived Ease of Use, Perceived Usefulness, TAM, Treasury Single Account

INTRODUCTION

The emergence of information technology has transformed the people, governments, and organizations activities across the world. Increasing the use of technological applications and innovation brought a significant changed to individual life and their work effort. As a result, many government organizations are moving toward the use of information technology in the delivery of public services. In line with the above transformation and lack of adequate revenue generation obliges the Nigerian government to change its system of revenue collection from traditional to digital system by introducing the single treasury account (TSA). The federal government of Nigeria direct all its ministries, departments and agencies to stop operation with a commercial bank and be paying all the generated incomes and revenues into consolidated revenue fund and single treasury account as a new electronic revenue collection platform. Kifasi (2015) mentioned that all incomes and revenue due to the federal government and any of its ministries or agencies should be paid into single treasury account or any designated account maintained by the Central Bank of Nigeria (CBN) except it’s been approved. However, this would end the public accounting situation of various fragmented accounts
for government revenues and incomes, which previously caused the loss and leakages of legitimate revenues meant for the federation account. The main reasoning of the new revenue collection system is to increase the internally generated revenue for declining the crude oil price in the world market. The process of e-revenue collection requires that cash is no more accepted at the cash point centre of all government revenue agencies. The federal government initiative necessitates some state governments in the country to implement the system in their respective state like Ogun State (Amosun, 2014), Plateau State (Lalong, 2016), Lagos State (Akinkunmi, 2016), and Kaduna state (Nasir, 2016). The governors of the states mentioned above had adopted the e-collection system, and they drive its potential benefit by increasing the internally generated revenue.

Single treasury account refers to the combined system of the account by the government, which allows consolidation and optimal utilisation of government money and resources (Akande, 2015). Added that it is a linked of all bank accounts in which the government transacts its payments and receipts and obtained a combined view of its cash positions at a given period. Nevertheless, it is essential to mention that without reliable ICT infrastructures like e-payment and e-collection, single treasury account cannot be fully implemented. Electronic collection (e-collection) system is a computer-based revenue collection system designed to substitute traditional collection system and enhance the effectiveness and efficiency of revenue collections (Haruna & Kassim, 2019; Mukherjee, 2017; Esther & Henry, 2017; Wakabala et al., 2017). According to Kabir, Saidin, and Ahmi, (2017) it is a new system designed to mitigate and control all cash leak and fund shortage within the government sector in Nigeria. Moreover, Fatokun, (2015) reported that the introduction of the e-collection system by the federal government is meant to reduce the menace of cash related offences and assist in regulating revenue related fraudulent practices in the country. Precisely, it was introduced to control and safeguard the government cash collection from embezzlements, theft, and fraudulence act by the employees assigned for collecting the revenue. Applying the electronic revenue collection system will let the government agencies to employ the full capabilities of the technology to transpose its service to the public (Haruna & Kassim 2019). Of course, the importance of the e-collection system to government agencies could not be overemphasized in enhancing the efficiency and effectiveness of government revenue. Nonetheless, even with the advantage of the e-collection system and the Nigerian government are at the forefront of applying it to drive its potential benefit, yet the employees in the Nigerian public services are unwilling and persistently resistant to use new technology in their respective place of work (Oyegoke, 2013; Dipo 2015; & Kabir et al., 2017).

Given the above, this research is intended to achieve two objectives. Firstly, to investigate the direct impact of perceived usefulness, perceived ease of use computer self-efficacy and attitude on willingness to use the e-collection system in nine state-owned tertiary institutions in Nigeria. Secondly, to examine the moderating effect of e-collection training on the relationship between perceived usefulness; perceived ease of use; computer self-efficacy; attitude; and willingness to use the e-collection system in state-owned tertiary institutions in Nigeria.

LITERATURE REVIEW

Technology Acceptance Model

Numerous models have been developed by previous researchers of an information system to understand and predict the factors that could impact the use and acceptance of an innovation or new technology by individuals (Dutot, 2015). Among the developed models, the technology acceptance model (TAM) is the most applied and robust model that explains the acceptance and use of information technology by individuals (Chuttur, 2009; Rabaii, 2015; Kabir et al., 2017). Hence, this research applied technology acceptance model as theoretical based. It was found to be the best model because of its extensive usage and empirical evidence from various studies of individual’s technology acceptance (Chuttur, 2009). Consequently, it was also proved to be a useful theoretical model that assists to explicate and
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