

# Accounting Software and Tax Performance of Edo State Internal Revenue Service (EIRS)

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## Abstract

Manual tax administration processes that were prone to fraud, poor data management, and limited taxpayer tracking has led to the challenge of low tax compliance, revenue leakages, and inefficiency in revenue collection which has historically hindered the full realization of potential infrastructural development within most states in the country and Edo states is not an exception. This study seeks to determine the effect accounting software on tax performance of Edo State Internal Revenue Service, while specifically the study seeks to ascertain the relationship between ERAS (Edo Revenue Administration System) and tax compliance in Edo State Internal Revenue Service (EIRS) and the relationship between CICOD Direct Assessment Workflow and revenue collection efficiency in Edo State Internal Revenue Service (EIRS). The study utilizes survey research design and used a well-structured questionnaire to collect data from 286 employees of Edo State Internal Revenue Service. The collected data was analyzed using correlation analysis. The findings of the study reveals that there is a significant positive relationship between ERAS (Edo Revenue Administration System) and tax compliance in Edo State Internal Revenue Service (EIRS), it also shows that there is a significant positive relationship between CICOD Direct Assessment Workflow and revenue collection efficiency in Edo State Internal Revenue Service (EIRS). Based on the findings of the study, the study concludes that accounting software have a positive effect on tax performance of Edo State Internal Revenue service and recommend that given its positive impact on tax compliance, EIRS should invest further in optimizing the ERAS platform. This includes improving the user interface, ensuring system uptime, integrating taxpayer education modules, and providing real-time feedback mechanisms for taxpayers and also that the government should enact or update policies and laws that support the mandatory use of ERAS and CICOD systems in all revenue-related activities, thus institutionalizing their use across all local government and state revenue offices.

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## I. Introduction

In today's technological advanced society, the incorporation of information technology gadgets such as accounting software in public sector financial management has become imperative for enhancing efficiency, accuracy and transparency. Accounting Software serve as critical tool in this transformation, enabling organizations to streamline their financial operations and improve overall financial performance (Mia and Clarke, 1999). Accounting software refers to digital tools designed to record, track, and analyze financial data, providing real-time reports that enhance decision-making and operational efficiency (Oseni, 2024). While traditional accounting software like QuickBooks or Sage is common in corporate environments, specialized platforms like ERAS (Edo Revenue Administration System) perform similar functions in public sector tax management (Izevbuwa et al., 2024). ERAS automates core accounting processes such as transaction recording, ledger updates, and reconciliation of revenue, functioning as a tax-specific accounting solution.

Tax revenue performance is a critical determinant of fiscal sustainability and economic development at subnational levels (Aidonojie, 2021). In Nigeria, declining oil revenues and low tax compliance have compelled states to reform their revenue systems to broaden their internally generated revenue (IGR) base (Ogbomo, 2023). Edo State has been at the forefront of these reforms through the deployment of digital accounting technologies aimed at improving efficiency, transparency, and accountability in tax collection. Central to this transformation is the Edo Revenue Administration System (ERAS), CICOD Direct Assessment Workflow and Edo Rev Pay introduced in 2018, which automates core tax processes including taxpayer registration, assessment, e-filing, e-payment, issuance of tax clearance certificates (TCCs), and real-time transaction reconciliation (Igiekhume, 2021; Osagie, 2018). Before ERAS, tax collection in Edo State was largely manual, leading to revenue leakages, inadequate data integrity, and inefficiencies in revenue mobilization (Ogbomo, 2023).

The introduction of ERAS significantly improved these challenges; within weeks of its deployment, the taxpayer database increased from approximately 190,000 to over 250,000 registered taxpayers, with projections

to reach one million profiles within two years (Vanguard, 2018). Recent reports also show that Edo State's IGR grew from ₦45 billion in 2022 to ₦62 billion in 2023a 40% increase partly attributed to ERAS-enabled digital automation and enhanced compliance mechanisms (EIRS Press, 2024). As a specialized digital platform performing functions such as financial recording, validation, and reporting, ERAS can be conceptualized as sector-specific accounting software tailored for tax management (Inneh, 2018).

Tax revenue remains a critical source of funding for infrastructural development and public services, especially at subnational levels in Nigeria. However, the challenge of low tax compliance, revenue leakages, and inefficiency in revenue collection has historically hindered states like Edo from realizing their full revenue potential (Aidonojie, 2021). Prior to the adoption of digital tax systems, the Edo State Internal Revenue Service (EIRS) relied largely on manual tax administration processes that were prone to fraud, poor data management, and limited taxpayer tracking (Ogbomo, 2023). These challenges led to significant losses in internally generated revenue (IGR) and a heavy dependence on federal allocations.

In response to these persistent problems, the EIRS deployed the Edo Revenue Administration System (ERAS) in 2018, along with complementary platforms like CICOD Direct Assessment Workflow and Edo Rev Pay. These digital platforms were designed to automate taxpayer registration, assessment, filing, and electronic payment, while providing real-time reporting and reconciliation (Osagie, 2018). Despite these innovations, questions remain about the actual impact of these accounting software solutions on tax performance, particularly in terms of compliance, revenue growth, and operational efficiency.

Although studies have examined the general effect of technology on tax collection in Nigeria (Mustapha, 2021; Igiekhume, 2021), there is limited empirical evidence focusing specifically on how EIRS's accounting software solutions have improved tax performance in Edo State. Understanding this impact is critical for determining whether such digital reforms are achieving their intended goals or require further enhancements. Therefore, this study seeks to investigate the effect of accounting software (ERAS and CICOD) on the tax performance of Edo State Internal Revenue Service, addressing a gap in scholarly literature and providing evidence-based recommendations for improved revenue administration.

## **II. Objective of the Study**

The broad objective of the study is to determine the effect of accounting software on the tax performance of Edo State internal revenue service (EIRS), while specifically, the study seek to ascertain:

- a. The relationship between ERAS (Edo Revenue Administration System) and tax compliance in Edo State Internal Revenue Service (EIRS).
- b. The relationship between CICOD Direct Assessment Workflow and revenue collection efficiency in Edo State Internal Revenue Service (EIRS).

## **III. Review of related literature**

### **Conceptual Review**

#### **Accounting Software**

Back in the 1980s, accounting was done manually. With the advances in information technology, accounting process has been automated and improved. Organization of all sizes are now using accounting software to streamline accounting processes and reduce human error. The different types of accounting software available today can accomplish a variety of tasks, from data entry to e-filing and reporting. They can be integrated with other IT systems, such as CRM software or e-commerce platforms, for enhanced functionality. Some support complex operations like electronic payments, stock control and value-added tax schemes. Accounting software is a set of special routines that allow collection of information about the usage level of various components of a computer system by each production program. Kohli and Devaraj, (2003) asserts that accounting software describes a type of application software that records and processes accounting transactions within functional modules such as accounts payable, accounts receivable, journal, general ledger, payroll, and trial balance. It functions as an accounting information system. This accounting software may include; Sage One, Intuit quick books, Wave financial, Zoho and Marg ERP Peachtree and many others are some of accounting software which can be used by the organization to process that data into meaningful information which aid management in decision making.

Choosing the best accounting software depends on the company's size and needs. For example, organization can opt for custom-built accounting solutions, industry-specific solutions or software with add-on modules. Ajay Adhikari, (2019) asserts that financial accounts package keeps track of an organization's finances by recording and processing transactions within a business. This introduction to accounting software will explain its main functions, benefits, and what solutions are available for the organizations.

Accounting software is a specialized digital tool designed to record, process, and report financial transactions automatically and efficiently. It is developed to simplify and standardize bookkeeping tasks, ensuring accuracy, transparency, and quick access to financial data. At its core, accounting software integrates

various accounting functions such as accounts payable, accounts receivable, payroll, tax calculations, and financial reporting into a single, automated platform (Oseni, 2024). Accounting software can be classified into general-purpose and specialized accounting systems. General-purpose accounting software includes platforms like QuickBooks, Sage, and Tally, which are used in businesses for day-to-day financial management and specialized accounting software refers to custom-built systems tailored to specific sectors or organizations. For example, the Edo Revenue Administration System (ERAS) and CICOD Direct Assessment Workflow are specialized accounting platforms designed to automate tax administration, focusing on revenue collection, taxpayer profiling, and compliance tracking. In public sector organizations like Edo State Internal Revenue Service (EIRS), accounting software functions as the backbone of digital tax management. Platforms such as ERAS, CICOD, and Edo Rev Pay are used to automate tax assessment, e-filing, and payment processing, thereby improving revenue performance and transparency (Izevbuwa et al., 2024). These software solutions reduce administrative bottlenecks, enhance taxpayer compliance, and ensure timely reconciliation of government revenue.

### **Tax performance**

The performance of the organization is one of the most extensive and comprehensive administrative concepts, as it includes several fundamental topics related to the success or failure of any organization. Performance is mainly related to the way the organization uses its resources and interacts with its environment. Organizations seek to achieve their goals through efficiency and effectiveness to ensure their continuity in light of modern challenges, such as the increasing use of information and communication technology and the spread of tax evasion and administrative and financial corruption. Performance is an important concept for all organizations. Still, no Tax performance is defined as "the efficiency of tax administration to ensure a fair and effective tax system, while others see it as a reflection of the effective use and utilization of financial and human resources to achieve the goals of raising tax revenues and satisfying taxpayers" (Bird, 2018).

Tax performance is "the performance by the tax administration of the duties and tasks assigned to it in an efficient and effective manner in order to achieve taxpayer satisfaction and to ensure the existence of a fair, effective, and economical tax system in order to increase tax revenues; fairness, equality, adequacy of collection, and collection expense economy; and this performance is efficient if it achieves the goals set with the least cost. Tax performance is defined as "the application by the tax administration of regulations and laws derived from the tax system." Tax performance is effective if the applicable tax system, regulations, and laws have the capacity to increase tax revenues. e. increase tax collections and secure the treasury's resources" (Muzainah Mansor, 2017). Important aspect of the tax accounting process is revenue collection procedures (Mohammed, 2024).

Tax performance refers to the effectiveness and efficiency with which a tax authority collects, manages, and accounts for taxes in line with established targets, policies, and regulations. It serves as a measure of how well a revenue agency fulfills its primary objectives of mobilizing sufficient revenue, ensuring taxpayer compliance, and minimizing revenue leakages. Scholars view tax performance as a multi-dimensional concept comprising: Revenue Generation Capacity (the ability of tax authorities to meet or exceed revenue targets and increase internally generated revenue (IGR), and a high-performing tax system which exhibits consistent growth in tax collections (Olaoye, 2019). Taxpayer Compliance, this measures the extent to which taxpayers voluntarily register, file, and pay taxes accurately and on time. Tax-compliance (ease of payment, clarity of tax laws, and enforcement mechanisms (Ali, 2020). Operational Efficiency (focuses on the cost-effectiveness and timeliness of tax administration processes, including assessment, collection, and reporting; automation and digital platforms such as ERAS or TaxPro Max significantly enhance operational efficiency (Olaoye & Adegoke, 2021). And Service Quality and Transparency (effective tax systems emphasize transparency, prompt dispute resolution, and quality taxpayer services to foster trust and compliance (James & Alley, 2019).

### **Theoretical Framework**

Public Finance Management Theory: The study dwells on the theory of public finance management theory. The public finance management theory makes a statement based on a management of financial resources. The theory believes that every aspect of financial resources which includes its mobilization and expenditure are to be properly managed by a government, providing benefits for the citizens in the process. The theory specifies provisions for resource mobilization, budgetary procedures, efficient management of resources, prioritization of programs and applying control to guide against threats. In relation to this study, ERAS and CICOD are products of financial management theory based on the principle that those systems are created primarily to avoid instances of misappropriation of public funds in the public sector (Kaoje, Nabila, Idris, Gambarawa & Ubandawaki, 2020).

## **Empirical Review**

Pirayesh et al. (2018) have attempted to show in what manner the accounting software and management decision-making process interact. The study anticipated that managers would make better decisions, as information quality improved day by day because of adopting technology. Consequently, the outcomes of this study determine that accounting software enhances the accuracy of information, which in turn facilitates managerial decision-making.

Adegbe, Enerson, and Olaoye (2022) carried out an empirical Investigation into the Relationship between Electronic Tax Management System and Tax Revenue Collection Efficiency in Selected States in South West, Nigeria. The study investigated the effect of electronic tax management system on tax revenue collection efficiency. Survey research design was adopted for the study and total enumeration sampling technique was adopted. A total of 2670 copies of structured questionnaires were distributed to respondents across the three selected states. Data were obtained through the use of a well-structured questionnaire were subjected to multiple regression analysis. The findings revealed that electronic tax management system measured by Perceived ease of use, internet payment system, mobile payment system and electronic billing machine had a significant impact on the simplicity of filing tax return of tax payers. The study concluded that electronic tax management system impacted tax revenue collection efficiency.

In Tanzania, Kimathi, Zhang and Hu (2019) researched on the E-tax Filing and payment system using variables such as system quality and perceived security, as well as decomposing important variables like social influence and perceived behaviour control. This study integrates Technology Acceptance Model (TAM) and Theory of Planned Behaviour (TPB) to explain the factors motivating the acceptance of ETFPS in Tanzania. A quantitative method of data analysis was employed. Empirical outcomes of the variables signified the influence of perceived usefulness and perceived ease of use of ETFPS. Perceived usefulness and perceived ease of use significantly influence the users' attitude towards accepting ETFPS, which further affects their behavioural intention. In the study perceived security, mass media influence, and external facilitating condition have a significant impact on the users' behavioural intention.

Similar study was conducted in Malaysia by Sritharan and Salawati, (2019), who examined the moderating effect of tax knowledge on the relationship between individual factors and income tax compliance in Malaysia using correlation analysis, multiple regression analysis and hierarchical regression analysis and the study found that individual financial position, referral group, political influence, religiosity and cultural influence have a positive effect on tax compliance behaviour. Besides, tax knowledge has moderated the relationship between individual factor and compliance.

Sarkar, (2019) reviewed the adoption of digital payment system with the aim of developing in Delta Municipality the specific factors which have an impact on users' payment choices and also the discovery of a relation probably between those choices and those of sex, age, level of income or level of education. The study found that show the general dominations of debit cards in all ages and level of income, for each kind of transaction (natural or digital), confirming the raise of plastic money in Greece after capital controls' arrival. Speed, directness and convenience are the characteristics which are necessary to be fulfilled by a means of payment, but also another modern reason and necessity of plastic money is the new tax-free builder regime. Furthermore, loyalty programs that cards provide most of the time are really tempting.

Research conducted in Spain by Liébana-Cabanillas, Molinillo and Japutra, (2021) explored the determinants of intention to use peer to peer mobile payment. The research contributed to the body of knowledge on technology by proposing a conceptual model based on the theory of reasoned action, extended with additional mobile payment constructs identified in the study. The study, however, revealed that usefulness, subjective norms, and personal innovativeness have a particularly strong, direct influence on intention to use.

The study of Serem, Robert and Phillip (2017) used a quantitative method of analysis to investigate the effect of tax system simplicity on tax compliance among rental income earners in Kenya using Eldoret central business district by adopting an explanatory design, and found that level of income of the rental income earners influenced their level of tax compliance.

While literature confirms the general impact of digital systems on tax collection, no studies have specifically examined ERAS and CICOD as accounting software proxies and their direct influence on taxpayer compliance and operational efficiency in Edo State. This study addresses this gap by providing empirical evidence and a localized analysis of EIRS's digital reforms.

## **IV. Research Method**

### **Research Design**

This study adopts a descriptive survey research design combined with correlational survey design to examine the effect of accounting software (ERAS and CICOD) on the tax performance of EIRS. The survey approach allows for the collection of primary data from employees and taxpayers, while correlation analyses will be used to determine the magnitude of relationships between variables.

**Population of the Study**

The population consists of all staff members of the Edo State Internal Revenue Service (EIRS), including officers in charge of tax assessment, payment processing, compliance enforcement, and technical operations. According to EIRS's 2024 administrative report, there are 350 staff members across the headquarters and zonal offices.

**Population of the Study**

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**Sample Size and Sampling Technique**

Using Yamane's (1967) formula:  $n = \frac{N}{1 + N(e)^2}$  where  $N=350$  and  $e=0.05$  (5% margin of error), the sample size is approximately 186 respondents was determined. A stratified random sampling technique was adopted in distributing the questionnaire to ensure representation from key departments.

**Research Instrument**

A structured questionnaire was used to collect data for the study.

**Validity and Reliability of Instrument**

Validity: The instrument was validated by experts in taxation and accounting information systems.

Reliability: A pilot test involving 20 EIRS staff was conducted, and Cronbach's alpha was calculated. A reliability coefficient of  $\geq 0.7$  will be considered acceptable.

**Method of Data Analysis**

Data was analyzed using descriptive statistics (mean) and inferential statistics. of Pearson Product-Moment Correlation was used to test the relationships between variables. The statistical analysis was carried out using SPSS (version 25).

**V. Data Analysis****Data Presentation****Table 4.1 Analysis of Administered Questionnaire**

	N	%
Returned Questionnaire	174	93.55
Unreturned Questionnaire	12	6.45
Total	186	100

Source: Filed Survey 2025

Table 4.1 shows that out of the 186 questionnaires administered, 174 signifying 93.55% was returned valid and 12 questionnaires, signifying 6.45% were either not returned or mutilated and this justify the usage of 174 questionnaires for the data analysis.

**Table 4.2 Research Question One:** What is the nature of relationship between ERAS (Edo Revenue Administration System) and tax compliance in Edo State Internal Revenue Service (EIRS).

S/N	Statement (Independent Variable)	N	Mean	Remark
1	ERAS has simplified the process of taxpayer registration and profiling	174	4.37	
2	The automation of tax assessment on ERAS has improved accuracy and reduced human errors.	174	3.84	
3	ERAS has reduced revenue leakages compared to the previous manual system.	174	4.22	

Source: Field Survey

Table 4.2 shows the responses for the independent variable for research question one. The mean score of each of the responses is above the threshold of 3 revealing that majority of the respondents are in agreement with all the statement.

**Table 4.3**

S/N	Statement (Dependent Variable)	N	Mean	Remark
1	ERAS has contributed to improved voluntary compliance among taxpayers.	174	3.70	
2	ERAS has enhanced transparency, which encourages tax compliance.	174	3.66	
3	ERAS helps in tracking defaulters and enforcing compliance actions.	174	3.74	

Source: Field Survey



Table 4.3 shows the responses for the dependent variable for research question one. The mean score of each of the responses is above the threshold of 3 revealing that majority of the respondents are in agreement with all the statement.

**Table 4.4 Research Question Two:** What is the nature of relationship between CICOD Direct Assessment Workflow and revenue collection efficiency in Edo State Internal Revenue Service (EIRS).

S/N	Statement (Independent Variable)	N	Mean	Remark
1	The CICOD workflow simplifies direct assessment tasks for staff.	174	4.31	
2	Errors in manual tax assessments have reduced with CICOD automation.	174	4.16	
3	The workflow increases accountability in tax administration.	174	4.44	

**Source: Field Survey**

Table 4.4 shows the responses for the independent variable for research question two. The mean score of each of the responses is above the threshold of 3 revealing that majority of the respondents are in agreement with all the statement.

**Table 4.5**

S/N	Statement (Dependent Variable)	N	Mean	Remark
1	The system has contributed to higher daily and monthly revenue returns.	174	4.01	
2	CICOD has enhanced internal controls over revenue processes.	174	3.87	
3	Leakages and revenue loss have been minimized since CICOD's implementation.	174	4.09	

**Source: Field Survey**

Table 4.5 shows the responses for the dependent variable for research question two. The mean score of each of the responses is above the threshold of 3 revealing that majority of the respondents are in agreement with all the statement.

### Test of Hypothesis One

**H<sub>0</sub>:** There is no significant relationship between ERAS (Edo Revenue Administration System) and tax compliance in Edo State Internal Revenue Service (EIRS).

**Table 4.6**

Correlations			
<b>ERAS</b>	Pearson Correlation	ERAS	Tax Compliance
	Sig. (2-tailed)	1	.551**
	N	174	174
<b>Tax Compliance</b>	Pearson Correlation	.551**	1
	Sig. (2-tailed)	.000	
	N	174	174

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

**Source: Researcher's Compilation**

Table 4.6 shows the correlation analysis of the relationship between ERAS (Edo Revenue Administration System) and tax compliance in Edo State Internal Revenue Service (EIRS). The result shows a correlation coefficient of 0.551 and is statistically significant at p-value of  $0.000 < 0.001$ . hence the null hypothesis is rejected in favour of the alternative hypothesis and state that there is a significant positive relationship between ERAS (Edo Revenue Administration System) and tax compliance in Edo State Internal Revenue Service (EIRS).

### Test of Hypothesis Two

**H<sub>0</sub>:** There is no significant relationship between CICOD Direct Assessment Workflow and revenue collection efficiency in Edo State Internal Revenue Service (EIRS).

**Table 4.7**

Correlations			
<b>CICOD</b>	Pearson Correlation	CICOD	Revenue Collection Efficiency
	Sig. (2-tailed)	1	.796**
	N	174	174
<b>Revenue Collection Efficiency</b>	Pearson Correlation	.796**	1
	Sig. (2-tailed)	.000	
	N	174	174

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

**Source: Researcher's Compilation**

Table 4.7 shows the correlation analysis of the relationship between CICOD Direct Assessment Workflow and revenue collection efficiency in Edo State Internal Revenue Service (EIRS). The result shows a correlation coefficient of 0.796 and is statistically significant at p-value of  $0.000 < 0.000$ . hence the null hypothesis is rejected in favour of the alternative hypothesis and state that there is a significant positive relationship between CICOD Direct Assessment Workflow and revenue collection efficiency in Edo State Internal Revenue Service (EIRS).

## **VI. Discussion of Findings**

The test of hypothesis one shows that there is a significant positive relationship between ERAS (Edo Revenue Administration System) and tax compliance in Edo State Internal Revenue Service (EIRS) with a correlation coefficient of 0.551 and is statistically significant at p-value of  $0.000 < 0.001$ . this result indicates a moderate but meaningful relationship between the Edo Revenue Administration System (ERAS) and tax compliance of taxpayers in Edo State Internal Revenue Service (EIRS). This suggests that improvements in the ERAS such as better taxpayer record-keeping, automation of processes, and transparency are associated with increased compliance by taxpayers. It implies that when ERAS is effectively implemented, taxpayers are more likely to comply with their tax obligations due to clarity, efficiency, and reduced bottlenecks. This finding is in collaboration with that of

The test of hypothesis two shows that there is a significant positive relationship between CICOD Direct Assessment Workflow and revenue collection efficiency in Edo State Internal Revenue Service (EIRS) with a correlation coefficient of 0.796 and is statistically significant at p-value of  $0.000 < 0.000$ . this finding reveals a robust relationship between the CICOD Direct Assessment Workflow and revenue collection efficiency at EIRS. This means that the use of CICOD significantly improves the agency's ability to collect revenue promptly and accurately. This could be due to better workflow management, streamlined assessment processes, enhanced monitoring, and reduced human error, which collectively improve revenue inflow. This finding is in collaboration with that of Adegbe, Enerson, and Olaoye (2022) who carried out an empirical investigation into the Relationship between Electronic Tax Management System and Tax Revenue Collection Efficiency in Selected States in South West, Nigeria. The findings revealed that electronic tax management system measured by Perceived ease of use, internet payment system, mobile payment system and electronic billing machine had a significant impact on the simplicity of filing tax return of tax payers.

## **VII. Conclusion**

Based on the findings of the study, the study concludes that accounting software have a positive effect on tax performance of Edo State Internal Revenue service.

## **VIII. Recommendations**

1. Given its positive impact on tax compliance, EIRS should invest further in optimizing the ERAS platform. This includes improving the user interface, ensuring system uptime, integrating taxpayer education modules, and providing real-time feedback mechanisms for taxpayers.
2. The government should enact or update policies and laws that support the mandatory use of ERAS and CICOD systems in all revenue-related activities, thus institutionalizing their use across all local government and state revenue offices.

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