International Journal of Social Science, Management and Economics Research
Volume 3 Issue 1 Jan-Feb 2025
ISSN: 2583-9853| www.ijssmer.com

THE IMPACT OF LEADERSHIP AND MANAGEMENT PRACTICES ON REVENUE GENERATION IN THE FEDERAL INLAND REVENUE SERVICES, NIGERIA

BELLO Sunday Ade
Visiting Professor, School of Business Management, Entrepreneurship and Leadership, Northwest International University, Armenia.
ORCID: https://orcid.org/0000-0002-2671-1586

&

OKHAGBUZO Stella Onamiakhiase
Doctoral Scholar, Department of Business Management, Northwest International University, Armenia.
ORCID: https://orcid.org/0009-0006-7228-9765

Received: 05/02/2025 Accepted: 14/02/2025 Published: 16/02/2025

DOI - https://doi.org/10.61421/IJSSMER.2025.3105

ABSTRACT

This study examines the impact of leadership and management practices on revenue generation within Nigeria's Federal Inland Revenue Service (FIRS), focusing on the interplay between leadership strategies, management efficiency, and technological innovations. Specifically, the study evaluates how leadership practices enhance revenue generation, how management practices influence operational efficiency, and the role of technological advancements in improving tax compliance and revenue generation. The research utilized a structured questionnaire administered to 228 staff members in managerial positions or higher at the Ikoyi, Lagos office, with 189 completed responses. Descriptive statistics were employed to analyze the demographic data, while correlation analysis was used to assess the relationships between leadership practices, management practices, technological innovations, and revenue generation. The results reveal that leadership practices have a significant positive effect on revenue generation, with management practices contributing to enhanced tax collection efficiency. Furthermore, technological innovations significantly improve operational processes and tax compliance, leading to higher revenue. Based on these findings, the study recommends that FIRS implement continuous leadership training focused on change management, adopt performance metrics to guide management practices, and further invest in technology to optimize tax collection and increase revenue generation.

Keywords: Leadership Practices, Management Practices, Operational Efficiency, Revenue Generation, Tax Collection

Word Count: 188

JEL: M12, H71, L38, M14

1. INTRODUCTION

Nigeria's modern democratic government suffers severe financial difficulties that are made worse by a lack of infrastructure, high unemployment, pervasive poverty, and persistent security risks like insurgency and terrorism. Given these circumstances, the country must diversify its revenue streams to satisfy its mounting debt (Igwebuike & Ndanusa, 2019). In Nigeria, where the economy has traditionally relied on oil income, the role of non-oil revenue generation—particularly through taxation—has grown in significance. The Federal Inland Revenue Service (FIRS), a vital component of the nation's tax administration system, is primarily responsible for this change. To guarantee sustainability and long-term economic diversification, the FIRS is essential for tax collection, compliance monitoring, and government income growth. It is impossible to overestimate the need for good leadership and effective administration inside the FIRS, especially given Nigeria's developing infrastructure and the financial strains of volatile global oil prices.

Therefore, achieving the FIRS's objectives requires effective management and leadership, with strategies like operational efficiency, technology integration, and leadership focused on vision-setting and motivation. These practices are crucial for Nigeria's fiscal sustainability, affecting not just internal operations but also the ability to manage a wide taxpayer base and implement compliance-promoting reforms. Leadership drives strategic direction and innovation, while management ensures equitable and transparent tax collection. Recent initiatives, such as digital platforms and tax law modifications, underscore the need for strong leadership to promote reforms and increase revenue generation.

Leadership has a complex effect on the FIRS's performance. Successful leaders can inspire their teams to work tirelessly toward these goals while establishing a vision that unites the company with the country's economic ambitions. Gaining the public's trust and guaranteeing high levels of voluntary tax compliance depend heavily on leadership's ability to cultivate a culture of integrity, transparency, and accountability inside the FIRS. Research shows that organizational effectiveness, which in turn affects income creation, is directly impacted by leadership behaviours (Akpa et al. 2021). Effective leadership that fosters innovation, communication, and responsiveness to taxpayers' requirements improves operational effectiveness and stimulates more tax participation from both individuals and corporations.

Apart from leadership, the FIRS's revenue-generating powers are greatly impacted by management methods. The tax collection process operates at its best when resources are used efficiently, which is ensured by efficient management. Recent changes in Nigeria, such as the Voluntary Assets and Income Declaration Scheme (VAIDS), the e-filing platform, and the Taxpayer Identification Number (TIN) system, demonstrate how important management practices are to boosting revenue. These management practice changes are intended to improve compliance monitoring, expedite tax administration, and lessen tax evasion, all of which will increase government revenue.

Organizational structure is a crucial management technique that influences revenue generation. The FIRS's structure has changed to satisfy the needs of contemporary governance, which calls for flexibility and agility in reaction to shifting social and economic circumstances. The FIRS can function more effectively at the state and national levels due to its decentralized structure, which also improves its capacity to collect taxes from a wider range of taxpayers. Furthermore, the implementation of automated systems for tax filing and payment tracking has greatly increased efficiency, lowered errors, and reduced the likelihood of corruption in the management of tax collection (Adegboye et al., 2022; Adeyeye, 2019).

Furthermore, maintaining high performance and revenue creation depends heavily on the FIRS's human resource management. Important elements that should affect the FIRS's capacity to carry out its mandate are hiring, training, and employee motivation. Effective management techniques that support ongoing professional growth and performance-based rewards boost worker happiness and morale, which in turn leads to more efficient tax collection. Staff performance and satisfaction within the FIRS were found to be favourably connected with leadership effectiveness and the application of strategic management approaches, according to a study by Abdullahi et al. (2022).

Therefore, it is impossible to overstate the significance of strategic planning in the context of the FIRS. Enhancing the operational success of the FIRS requires strategic management, especially in the form of planning, monitoring, and evaluating tax policies and programmes. The leadership and management of the FIRS can make data-driven decisions that increase income production by foreseeing difficulties, evaluating risks, and seeing areas for development. The Nigeria Tax Policy 2017 and the FIRS Strategic Plan 2018–2022 are two examples of ongoing tax policy reform initiatives that show the agency's dedication to modernizing its management procedures to conform to international best practices in tax administration (FIRS, 2021).

To summarize, despite several steps implemented in Nigeria to boost tax collection and revenue creation, such as the use of digital platforms, legal reforms, and improved management practices, a large percentage of people continue to avoid taxes. This ongoing difficulty derives from a lack of trust in tax authorities, worries about the integrity of tax officials, and public reluctance to follow tax regulations. While competent leadership and strategic management within the Federal Inland Revenue Service (FIRS) are critical to operational efficiency, maintaining high levels of tax compliance remains a significant challenge. Building trust, assuring openness, and fostering an accountability culture are critical to encouraging voluntary tax compliance and promoting long-term revenue development.

Also, the efficacy of the FIRS in promoting Nigeria's fiscal sustainability is dependent on excellent administration and leadership. The FIRS can play a larger role in Nigeria's economic development by maximizing resource utilization, embracing technology improvements, and developing an accountable culture. As the country seeks to diversify its revenue streams and minimize its dependency on oil, the FIRS' management and leadership must adapt to changing needs. Therefore, this study examined the Impact of Leadership and Management Practices on Revenue Generation in the Federal Inland Revenue Services, Nigeria.

1.2 Statement of the Problem

In Nigeria, the Federal Inland Revenue Service (FIRS) is playing an increasingly important role in revenue generation, especially as the country works to lessen its reliance on oil revenue and diversify its economic base. However, despite the importance of FIRS's tax administration obligations, there are ongoing issues that jeopardize its capacity to maximize revenue generation. These difficulties center on concerns about leadership and management practices within the organization.

Leadership in the FIRS has frequently been characterized by policy inconsistency, a lack of strategic vision, and a lack of congruence between national economic goals and agency operations (Akpa et al. 2021). This lack of strong, unified leadership impedes the FIRS' ability to efficiently coordinate revenue collection, promote compliance, and combat rampant tax evasion. Furthermore, the lack of a performance-driven culture inside the FIRS has resulted in inefficiencies in the deployment of resources, notably human resources, impeding the agency's ability to fulfill revenue targets.

The management practices of the Federal Inland Revenue Service (FIRS) have recently faced significant scrutiny, with several internal issues impeding its operational capacity. Key challenges include outdated technological systems, bureaucratic inefficiencies, political interference, recruitment irregularities, favoritism in promotions, and inadequate staff training. These problems have culminated in a crisis within the organization, as evidenced by a revolt among employees regarding a series of contentious promotional exams (Abdullahi et al. 2022, Akinkuotu, 2021, & Akintade, A. 2023). Even with the introduction of reforms like digital tax filing systems and enhanced data management platforms, the agency's capacity to properly manage change and maintain these advancements over time will continue to limit the reforms' overall efficacy. As a result of the FIRS's inability to fully use Nigeria's taxable population, income generation remains below potential.

Despite these challenges, with the Literature reviewed, there is no sufficient empirical research on how leadership styles and management practices influence the revenue generation outcomes of the Federal Inland Revenue Service (FIRS). This gap in the literature highlights the need for a comprehensive analysis of how leadership and management strategies can be improved to enhance the efficiency of tax administration and revenue collection in Nigeria. This study aims to address this gap by examining the impact of leadership and management practices on revenue generation within the Federal Inland Revenue Service, Nigeria.

1.3 Research Questions

1. How do leadership practices in the Federal Inland Revenue Service (FIRS) influence its revenue generation capacity?
2. What management practices within the FIRS contribute to the efficiency of tax collection and revenue generation?
3. How do technological innovations and strategic management practices in the FIRS impact tax compliance and revenue generation?
4. What are the external institutional factors that influence revenue generation in the Federal Inland Revenue Service (FIRS)?

1.4 Research Objectives

1. To assess the role of leadership practices in enhancing revenue generation within the Federal Inland Revenue Service (FIRS).
2. To examine the management practices within the FIRS that contribute to the efficiency of tax collection and revenue generation.
3. To explore the influence of technological innovations and strategic management practices in improving tax compliance and increasing revenue generation by the FIRS.
4. To examine the impact of external institutional factors on revenue generation within the Federal Inland Revenue Service (FIRS).

1.5 Research Hypotheses

1. H_{01}: There is no significant relationship between leadership practices within the Federal Inland Revenue Service (FIRS) and its revenue generation capacity.
2. H_{02}: There is no significant relationship between the management practices within the FIRS and the efficiency of tax collection and revenue generation
3. H_o3: Technological innovations and strategic management practices do not have a significant impact on revenue generation within the Federal Inland Revenue Service (FIRS).
4. H_o4: There is no significant relationship between external institutional factors and revenue generation in the Federal Inland Revenue Service (FIRS).

2. LITERATURE REVIEW

2.1 Conceptual Review

2.1.1. Leadership Practices

One of the most important factors influencing the FIRS's capacity to generate revenue is its leadership. The organization's goal of collecting taxes and promoting national development is maintained by effective leadership. Bass (1990) and Adanri & Singh (2016) assert that transformational leadership, which emphasizes inspiring and motivating staff, works especially well in government agencies. The direction of FIRS must be clear and in line with national objectives, like budgetary sustainability and economic diversification. To make sure the organization is adaptable to shifting market conditions, leaders must also make strategic decisions.

Furthermore, to inspire staff and guarantee excellent tax collection performance, leadership techniques like establishing performance standards, giving feedback, and fostering an accountable culture are essential (Adeniyi et al. 2024, Ogohi, 2019, Anyadike & Emeh 2014). Effective leadership in Nigeria has been demonstrated to enhance tax compliance, decrease inefficiencies, and boost the agency's ability to generate revenue (Lawal, Igbekoyi, & Dagunduro 2024; Oyedokun, Kupoluyi, & Oloyede 2022). Nonetheless, political meddling and inconsistent leadership continue to be problems for the FIRS, which hinders its capacity to carry out long-term plans.

2.1.2. Management Practices

Effective management methods in the FIRS are critical for ensuring operational efficiency and revenue generation. Management practices include resource allocation, performance management, and organizational structure. A decentralized structure enables FIRS to respond more efficiently to local tax concerns and fosters cooperation among departments (Mintzberg, 1989; Away et al. 2021). Human resource management measures such as recruitment, training, and performance reviews ensure that employees are competent and in line with organizational objectives (Alsafadi & Altahat 2021, Arokiasamy et al. 2024). Effective management also includes the use of digital tools like e-filing and automated payment systems to streamline tax collection and increase efficiency (Ikilidih, Dibua, & Kpati, 2024). However, bureaucratic inefficiencies and a lack of proper resources frequently hinder the efficacy of these management techniques. To solve these problems and generate more revenue, the FIRS must constantly adapt its management procedures.

2.1.3. Revenue Generation

The FIRS' primary mandate is to generate revenue. Effective leadership and management methods are critical for improving tax collection. This requires the ability to properly handle tax compliance. Strategies that encourage voluntary compliance—such as public awareness campaigns, tax education, and digital platforms—are critical for revenue growth. Implementing the Taxpayer Identification Number (TIN) system, digital filing systems, and the Voluntary Assets and Income Declaration Scheme (VAIDS) has increased efficiency, decreased human error, and broadened the taxpayer base (FIRS, 2021). Despite these gains, the FIRS faces difficulty in meeting revenue targets due to significant levels of tax evasion, informal sector participation, and inconsistent tax policy enforcement (Raphael & Dan 2020; Odukwu et al. 2023). To address these difficulties and secure long-term revenue production, FIRS needs to rely more on technology and implement strategic management reforms.

2.1.4. Technological Innovation in Revenue Generation

Technological innovation is becoming increasingly important in updating tax collection processes. The use of e-governance tools, including electronic tax filing and automated payment systems, has simplified the tax process and increased the accuracy of tax assessments (Uguagu, Ifeyinwa, & Kalu, 2023; Momoh 2018). These advances decrease corruption, increase transparency, and make tax compliance easier. The FIRS has used technology to increase revenue generation by integrating technologies such as TaxPro Max, a comprehensive platform that makes tax reporting easier for businesses and people (FIRS, 2021). Furthermore, big data analytics enables the FIRS to discover tax evasion patterns and target non-compliant taxpayers more efficiently. Despite the benefits of technology, problems such as restricted internet connection, insufficient training, and opposition to change among tax officers and taxpayers continue to impede complete implementation (Fudamu, Mohammed, & Kama, 2019).

2.1.5. Challenges in Leadership and Management

The FIRS has multiple challenges in integrating its leadership and management methods with its revenue-generating goals. One of the major difficulties is bureaucratic inefficiency, which hinders decision-making and causes delays in tax collection (Momoh, 2018; Udoh, Nwambuko, and Acho, 2022). Political meddling and leadership turnover can jeopardize long-term planning and tax reform implementation. These issues are exacerbated by a lack of resources, both financial and human, which limit the agency's ability to fully apply strong leadership and management techniques. Furthermore, reluctance to change is a significant impediment to implementing new systems, such as electronic filing and digital payment options. Internal employees and external stakeholders, particularly taxpayers used to the established processes, are both resistant. Tackling these challenges would necessitate a deliberate effort to foster accountability, increase training, and invest in infrastructure that supports effective tax administration.

2.1.6. Strategic Management in Tax Systems

Aligning the FIRS's goals with national objectives requires strategic management. Clear revenue targets, growth prospects, and risk assessments related to tax collection are all part of the strategic planning process. Through a systematic approach, FIRS can customize policies to various taxpayer categories and solve issues including tax evasion, low compliance rates, and underreporting (Ramesh & Ramana, 2021). The FIRS Strategic Plan 2018-2022 and the Nigeria Tax Policy (2017) are two examples of initiatives to improve the tax system's strategic planning (FIRS, 2021). Yet, political unpredictability, a dearth of data-driven decision-making, and insufficient stakeholder involvement limit strategic planning in FIRS. Strengthening its strategic management structure, ensuring efficient policy execution, and conducting ongoing monitoring are all necessary for FIRS to increase revenue generation.

2.1.7. Tax Policy and Governance

The performance of the FIRS in revenue generation is largely dependent on effective tax strategies. To boost revenue generation and encourage tax compliance, the Nigerian government has worked to develop advantageous tax laws, such as the Nigeria Tax Policy (2017) and the Voluntary Assets and Income Declaration Scheme (VAIDS) (Akintola, Olurin, & Ebo, 2021). However, poor governance procedures, a lack of transparency, and a lack of public confidence in the system frequently make it difficult for the FIRS to carry out these principles successfully. A more compliant tax-paying public is fostered by policies that increase openness and accountability, which the FIRS leadership must support (Keen, 2012). Additionally, by guaranteeing appropriate oversight, lowering corruption, and encouraging moral behavior, FIRS should concentrate on enhancing agency governance.

2.2 Theoretical Review

2.2.1. Transformational Leadership Theory

James MacGregor Burns (1978) and Bernard Bass (1985) developed the transformational leadership theory, which highlights the importance of leaders in encouraging, inspiring, and stimulating followers to reach higher performance levels, innovation, and personal growth. For organizations like the Federal Inland Revenue Service (FIRS), where leadership is essential to changing the organization's culture and promoting increases in revenue generation, it is especially pertinent. Bass (1990) asserts that transformational leaders prioritize developing a compelling vision, motivating staff members, encouraging intellectual stimulation, and offering tailored assistance to workers.

The capacity of FIRS to overcome obstacles and boost income generation can be greatly impacted by transformative leadership. The employees of the tax authority are inspired by a transformative leader to surpass predetermined targets. Such leaders can increase employee performance and revenue collection by cultivating a sense of ownership and dedication to the organization's objectives through the promotion of a common vision (Bass, 1990).

Among the essential traits of transformational leaders are idealized influence, intellectual stimulation, inspirational motivation, and personalized attention. Positive work environments are fostered by these actions, which encourage and empower staff members to support the organization's overarching goals. A high-performing culture among tax officers can be fostered in the FIRS context by leadership that prioritizes accountability, transparency, and creative approaches. A transformative leader's capacity to adopt new tactics and technology (such as digital platforms and automated tax filing systems) will have a direct impact on how well FIRS can handle problems like poor tax compliance, tax evasion, and administrative inefficiencies.

Research has indicated that transformational leadership improves organizational effectiveness through increased motivation, job satisfaction, and employee engagement, all of which lead to better operational results (Adeniyi et al, 2024). Transformational leadership can change how revenue officers interact with taxpayers in the Nigerian tax system, where problems with tax evasion and corruption are common. This would improve the effectiveness and efficiency of the tax collection process.

2.2.2. New Public Management (NPM) Theory

Christopher Hood proposed the New Public Management (NPM) theory in 1991. The theory signifies a paradigm shift in the management of public sector enterprises, away from old bureaucratic techniques and toward more results-driven, business-like strategies. To increase public sector efficiency, effectiveness, and accountability, NPM promotes the use of private-sector management techniques. It places a strong emphasis on customer service, performance evaluation, and decentralization of decision-making. Because it provides a framework for enhancing management practices—which are crucial for optimizing revenue generation—this theory is extremely pertinent to FIRS.

According to NPM, governmental institutions such as FIRS ought to function with an entrepreneurial mindset, emphasizing results above procedures. A more efficient and adaptable organization may result from the division of duties across FIRS subunits, managerial autonomy, and the integration of performance metrics. Better resource allocation and more alignment between the organization's objectives and performance results are made possible by this. Furthermore, NPM's focus on incentives and performance contracts is essential for inspiring tax officers to meet more ambitious goals.

The emphasis on effectiveness and efficiency in service delivery is a fundamental component of NPM. This implies that to guarantee peak performance, FIRS, as a tax collection organization, should constantly assess and enhance its internal procedures. By using NPM principles, FIRS can update its tax collection strategy, introduce new technology to make tax compliance simpler (such as electronic tax filing) and prioritize customer care to effectively meet the demands of taxpayers.

Using NPM principles in FIRS could greatly improve its performance and revenue-generating capacity in Nigeria, where public sector inefficiencies frequently impede effective governance. FIRS may improve its internal operations and its capacity to successfully engage taxpayers by combining technology, performance management systems, and customer-focused policies. This will increase tax compliance rates.

2.2.3. Institutional Theory

The institutional theory, put forward by Paul DiMaggio and Walter Powell in 1983, describes how the institutional conditions in which organizations function shape them. This theory holds that external influences like governmental rules, societal expectations, legal frameworks, and international conventions have an impact on organizations like FIRS in addition to internal variables like leadership and management techniques. Institutional theory aids in the explanation of how FIRS's leadership, management techniques, and overall capacity to generate income are impacted by external factors, including international financial regulations, national tax laws, and public views of tax justice.

Organizations are frequently compelled by institutional forces to follow accepted conventions, guidelines, and standards in their industry, even when doing so may not immediately improve their efficacy or efficiency. For instance, FIRS's internal operations may be influenced by its adherence to international financial reporting standards, Nigerian tax regulations, and the Economic and Financial Crimes Commission (EFCC). Furthermore, international tax accords, like those supported by the OECD, may mandate that FIRS conform its procedures to international norms for tax justice and openness, which may have an impact on how management and leadership handle revenue collection.

Institutional legitimacy, or the notion that organizations aim to acquire legitimacy in the eyes of the public and other stakeholders, is also acknowledged by institutional theory. Gaining legitimacy for FIRS is essential to increasing taxpayer trust and guaranteeing greater compliance rates. How well FIRS may apply management and leadership techniques that promote tax collection can be impacted by institutional elements like public opinion, political stability, and Nigeria's general governance climate.

2.3 Empirical Review

Nigerian tax compliance and revenue generation were the subjects of a 2024 study by Lawal, Igbekoyi, and Dagunduro, who acknowledged the importance of tax collection in financing economic growth and public services. The study sought to assess the effects of tax compliance on Nigeria's capacity to efficiently collect taxes. Secondary data from the Federal Inland Revenue Service Management and the Central Bank of Nigeria Statistical Bulletin, spanning the years 2001 to 2021, were used in an ex-post facto study approach. Johansen's co-integration test and descriptive statistics were used to analyze the data. The results showed a positive correlation between higher tax revenue generation and higher tax and penalty rates, suggesting that higher rates promote increased revenue collection. Nevertheless, the study also discovered that audit fines that are too harsh may discourage taxpayers and lower revenue. The study concluded that tax revenue and tax/penalty rates are related in both the short and long run. The study suggests that policymakers carefully consider the impact of audit fines in light of these findings, seeking to achieve a balance between enforcing tax rules and encouraging voluntary taxpayer compliance.

With an emphasis on the moderating role of tax morale in Nigeria, Odukwu, et al. (2023) examined the connection between tax compliance and economic growth. Given the difficulties policymakers encounter in promoting tax payments in developing nations, the study sought to investigate the relationship between tax compliance and economic growth. Using secondary data from the National Bureau of Statistics and the Statistical Bulletin of the Central Bank of Nigeria, a quantitative research design was used. The variables in the study were analyzed using descriptive statistics, and the data was analyzed using regression analysis, including panel regression. The Human Development Index (HDI) and GDP were used as control variables in the study, while logged revenue was used to reflect tax compliance. The results showed that tax compliance had a large negative impact on HDI, a considerable positive impact on RGDP, and a weak but significant moderating influence on the link between tax compliance and economic growth due to tax morale. According to the study's findings, the government should offer necessary services to promote voluntary tax compliance and persuade decision-makers to use tax money for the development of human capital to boost economic expansion.

Uguagu, Ifeyinwa, and Kalu (2023) investigated how Nigerian tax compliance was affected by e-taxation. The Federal Inland Revenue Services (FIRS), National Bureau of Statistics (NBS), and Enugu State Internal Revenue Service (ESIRS) provided secondary quantitative data for the study, which was conducted using an ex post facto methodology. According to the analysis, e-taxation significantly reduced tax evasion in Nigeria. With a greater mean value for tax revenue after adoption than before, the study discovered that tax revenue rose after e-taxation was implemented. Furthermore, it has been demonstrated that e-taxation greatly lowers tax evasion in the nation. The researchers concluded that compared to the manual system, the e-taxation system resulted in higher tax compliance. Based on these results, the study suggested that FIRS create a mobile application for electronic tax payment to raise awareness and make the e-tax system easier to use, which would increase compliance even more.

Abdullahi et al. (2022) analyzed how staff development programmes affect the performance of employees at the Federal Inland Revenue Service (FIRS) in Nigeria. The primary objective was to evaluate the impact of different training initiatives on employee productivity. The researchers used a survey design, guided by specific hypotheses, with data collected via questionnaires. The results were analyzed through regression analysis at a 0.05 significance level. The findings showed that both technical skills development and team-based training programmes significantly improved employee performance, whereas onboarding training did not appear to have any effect. The study concluded that effective staff development positively influences employee performance at FIRS. Based on these conclusions, the researchers recommended that FIRS management enhance technical skills development programmes across all staff levels, as this would better prepare employees for their duties and ultimately improve overall performance.

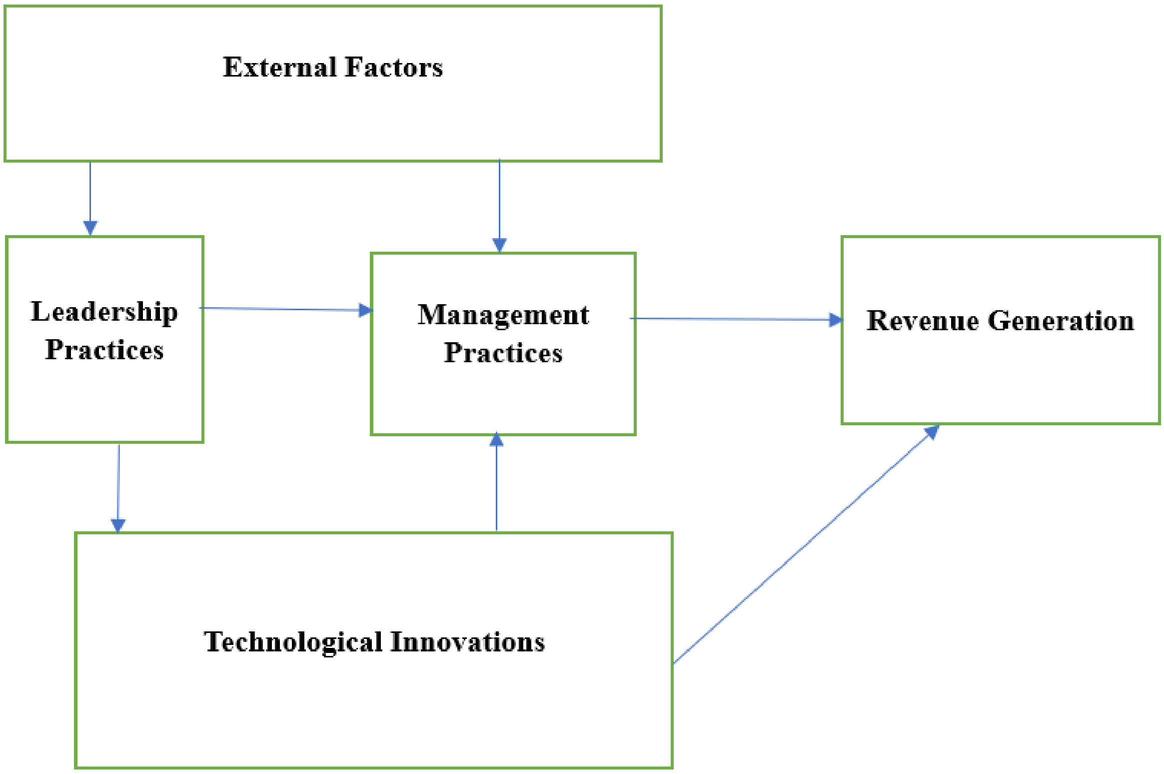
Adegboye et al. (2022) investigated the relationship between the growth of information and communication technology (ICT) and government revenue mobilization for sustainable development in 48 Sub-Saharan African nations from 2004 to 2020. The study measured tax mobilization by calculating total tax revenue (excluding resource revenue) as a proportion of GDP, in addition to tax revenue. The researchers looked at three ICT indicators: telephone penetration, cell phone penetration, and internet penetration. The Generalized Method of Moments (GMM) was used to examine the data. The data demonstrated that the overall net impacts of ICT on revenue mobilization were positive, but the marginal ICT effects assessed for net impacts were negative. The study also identified specific ICT thresholds that positively influenced tax income, such as 21.959 telephone penetration per 100 people for total tax revenue, 16.333 internet penetration per 100 people for total tax revenue, and 21.125 internet penetration per 100 people for tax income from non-resource sectors. The study indicated that targeted initiatives to boost ICT adoption might significantly improve government revenue mobilization.

Raphael et al. (2020) looked into how Nigerian tax compliance was affected by the country's economic digitization. The researchers employed a survey approach and gathered information from all forty workers of the Federal Inland Revenue Service (FIRS) in Akwa Ibom State using a standardized questionnaire. Simple percentages, descriptive statistics, and linear regression methods were used to analyze the data. The results showed that Nigerian tax compliance suffered as a result of the economy's digitization. Based on these findings, the researchers suggested that the Nigerian government enhance tax education initiatives, incorporate the taxing of digital transactions into tax laws, and create tax policies that efficiently tax e-transactions. It is anticipated that these steps will increase tax compliance and the government's benefit from digital transactions.

Igwebuike and Ndanusa's 2019 study tackled an issue confronting Nigeria's economy: the requirement to diversify its sources of income beyond crude oil. According to the report, relying solely on oil money to fund public spending is unsustainable and, if left unchecked, could have a negative effect on the economy. The study also emphasized how Nigeria's small income base makes it difficult to collect and administer taxes. The Federal Inland Revenue Service (FIRS) Act of 2007 was one of the changes the Federal Government implemented to address this issue. It assigned the FIRS the responsibility of evaluating, collecting, and accounting for federal government income. The study used a descriptive survey design and secondary data as its main source, and it focused on FIRS revenue creation from 2007 to 2015. The results showed that corruption, manpower shortages, and tax evasion were major obstacles to efficient tax revenue collection. Based on these findings, the study suggested strengthening the incentives and compensation of FIRS employees, punishing dishonest officials more severely, and raising public knowledge of tax compliance. To promote tax payments for the advancement of the country, it also supported religious organizations and continual training for tax authorities.

Adeyeye (2019) investigated how technological innovations impact tax administration in Nigeria, specifically focusing on the Federal Inland Revenue Service (FIRS). The research aimed to understand the role of information technology in improving tax processes. Data were collected using a structured questionnaire administered to 219 FIRS staff members. The analysis employed descriptive statistics, Analysis of Variance (ANOVA), and regression models. The results showed that technology contributed to a significant 76.3% improvement in the efficiency of tax administration. Additionally, the study validated the Theory of Planned Behavior (TPB), demonstrating that computer self-efficacy influenced users' intention to adopt electronic tax filing systems. This was mediated by factors such as perceived ease of use, usefulness, and perceived risk. Based on these findings, the study made several recommendations, including securing stakeholder buy-in, implementing a phased rollout of e-filing, introducing tax education in schools, increasing public awareness through media, ensuring data security, and offering continuous training for tax staff.

2.4 Conceptual Framework



Source: Researcher, 2025

This conceptual framework illustrates the relationships between Leadership Practices, Management Practices, Technological Innovations, External Factors, and Revenue Generation within the Federal Inland Revenue Service (FIRS). Leadership Practices directly influence Management Practices and Technological Innovations because strong leadership is essential for guiding the adoption of new technologies and motivating management reforms. Leadership sets the strategic direction, and its impact on management practices is bidirectional—effective leadership fosters efficient management practices, while poor leadership may hinder them.

Also, Management Practices and Technological Innovations both directly influence Revenue Generation. Efficient management practices ensure the effective use of resources, while technological advancements streamline processes, enhance data accuracy, and improve tax collection, boosting revenue. In the same vein, External Factors, such as government policies, economic conditions, and regulatory reforms, influence both leadership and management practices by shaping the environment in which decisions are made. These external factors can promote or hinder leadership strategies and management reforms, thereby affecting the overall revenue generation process.

In summary, the model shows that leadership drives management and technology, both of which improve operational efficiency and tax collection. External factors impact leadership and management, creating a dynamic relationship that ultimately affects Revenue Generation.

3. METHODOLOGY

This study sought to understand the relationship between leadership and management practices and revenue generation within the Federal Inland Revenue Service (FIRS). The data collection focused on gathering perspectives from managerial staff (including department heads and senior managers) to ensure insights into leadership effectiveness and management practices. The FIRS has a total staff of about 10,000, but for this research, the study was restricted to a sample of 228 managerial-level employees at the Ikoyi, Lagos office. This office was chosen because FIRS implements standardized procedures and processes across all its offices nationwide, ensuring that the data from Ikoyi is representative of practices at other locations.

To ensure data validity, a structured questionnaire was administered using Google Forms. The questionnaire was designed to collect data on leadership practices, management effectiveness, and the relationship between these practices and revenue generation. The final sample included 189 completed responses, representing an 82.9% response rate, which is robust for analysis.

Data were analyzed using both descriptive statistics (simple percentages and frequency tables) and correlation analysis to measure the strength and nature of relationships between key variables. To further ensure the reliability of the findings, consistency checks were conducted by cross-referencing data responses across different variables.

The methodological approach used appropriate sampling techniques, ensuring the data were representative of FIRS's operational structure, and employed valid analytical methods to draw meaningful conclusions regarding leadership, management, and revenue outcomes.

4. RESULTS AND DISCUSSION

The focus of this study was to examine the impact of leadership and management practices on revenue generation in the FIRS. The data was gathered using a structured questionnaire and analyzed using descriptive statistics and correlation.

Table 1. Demographic Patterns of Respondents

Items	Frequency	Percentage (%)
Gender		
○ Male	128	67.7
○ Female	61	23.3
○ Total	189	100
Age Range		
○ 18-25	Nil	-
○ 26-35	29	15.3
○ 36-45	85	45.0
○ 46-55	62	32.8
○ 56 and above	13	6.9
○ Total	189	100
Educational Qualification		
○ Ordinary National Diploma (OND)/NCE	Nil	-
○ Bachelor's Degree/Higher National Diploma	79	41.8
○ Master's Degree	106	56.08
○ Doctorate	3	1.58
○ Other (Please specify)	1	0.53
○ Total	189	100
Position in the Federal Inland Revenue Service		
○ Junior Staff	30	15.87
○ Mid-Level Management	123	65.07
○ Senior Management	33	17.46
○ Executive Leadership	3	1.59

○ Total	189	100
Years of Service in FIRS ○ 0-5 years ○ 6-10 years ○ 11-15 years ○ 16 years and above ○ Total	 52 27 53 57 189	 27.51 14.28 28.04 30.16 100
Which department do you work in? ○ Tax Administration ○ Audit and Compliance ○ Revenue Collection ○ Policy and Planning ○ Other (Please specify) ○ Total	 71 86 24 1 7 189	 37.57 45.50 12.70 0.53 3.70 100

Sources: Research Survey 2024

The table revealed the demographic features of the respondents. It revealed more male respondents with 128(67.7%). According to the table above, a sizable number of respondents were between the age of 36-45(45%), and most of the respondents were master's degree holders with 106(56.08%). In terms of respondent position in the firm, the majority of the respondents were in the management cadre with 123(65.07%) and 57(30.6%) having more than 16 years of work experience, suggesting that the participants were well-experienced workers in FIRS. Audit and compliance formed the major department of the respondents.

4.1 Descriptive Statistics

Table 2: Leadership practices on revenue generation in FIRS.

Items	**Frequency**	**Percentage (%)**
Leadership in FIRS provides a clear vision and direction that motivates staff toward achieving revenue targets. ○ Strongly Agree ○ Agree ○ Neutral ○ Disagree ○ Strongly Disagree ○ Total	 91 94 - 4 189	 48.15 49.74 2.12 100
Leadership in FIRS encourages innovation and new approaches to improve revenue generation. ○ Strongly Agree ○ Agree ○ Neutral ○ Disagree ○ Strongly Disagree ○ Total	 86 91 - 8 4 189	 45.50 48.15 4.23 2.12 100
The leadership style in FIRS fosters a high level of employee commitment to the organization's revenue objectives. ○ Strongly Agree ○ Agree ○ Neutral ○ Disagree	 71 109 9	 37.57 57.67 4.76

○ Strongly Disagree ○ Total	 189	 100
Leadership in FIRS ensures transparency and accountability, contributing to higher tax compliance and revenue generation. ○ Strongly Agree ○ Agree ○ Neutral ○ Disagree ○ Strongly Disagree ○ Total	 67 107 13 2 189	 35.45 56.61 6.88 1.06 100

Source: Research survey 2024

Table 2 above illustrates the responses from the field on the role of leadership practices in enhancing revenue generation within the Federal Inland Revenue Service (FIRS). 91(48.15%) and 94(49.74%) of the respondents strongly agreed and agreed that Leadership in FIRS provides a clear vision and direction that motivates staff toward achieving revenue targets while 4(2.12%) disagreed. Similarly, 86(45.50%) and 91(48.15%) of the respondents strongly agreed and agreed that Leadership in FIRS encourages innovation and new approaches to improve revenue generation while 8(4.24%) disagreed and 4(2.12%) strongly disagreed. Moreover, 71(37.57%) and 109(57.67%) of the respondents strongly agreed and agreed that the leadership style in FIRS fosters a high level of employee commitment to the organization's revenue objectives while 9(4.76%) disagreed. These responses revealed that leadership practices played a significant role in enhancing revenue generation within the Federal Inland Revenue Service (FIRS).

Table 3: Management Practices in Enhancing Revenue Generation within FIRS

Items	**Frequency**	**Percentage (%)**
Management in FIRS has well-defined processes and systems that enable efficient revenue collection ○ Strongly Agree ○ Agree ○ Neutral ○ Disagree ○ Strongly Disagree ○ Total	 64 116 - 8 1 189	 33.86 61.36 4.23 0.5 100
Management practices in FIRS facilitate timely training and development programs for staff to enhance their revenue collection capabilities ○ Strongly Agree ○ Agree ○ Neutral ○ Disagree ○ Strongly Disagree ○ Total	 31 108 - 44 6 189	 16.40 57.14 23.28 3.17 100
Management regularly evaluates and improves the performance of staff involved in revenue generation ○ Strongly Agree ○ Agree ○ Neutral ○ Disagree ○ Strongly Disagree	 54 111 24	 28.57 58.73 12.70

○ Total	189	100
Management in FIRS provides adequate resources and support to improve the operational efficiency of tax collection processes		
○ Strongly Agree	40	21.16
○ Agree	117	62.00
○ Neutral		
○ Disagree	27	14.29
○ Strongly Disagree	2	1.06
○ Total	189	100

Source: Research survey 2024

Table 3 above revealed the impact of management practices on the operational efficiency and effectiveness of the FIRS in tax collection.64(33.86%) and 116(61.36%) of the respondents strongly agreed and agreed that Management in FIRS has well-defined processes and systems that enable efficient revenue collection while 8(2.12%) disagreed and 1(0.5%) strongly disagree. Similarly, 31(16.40%) and 108(57.14%) of the respondent strongly agreed and agreed that Management practices in FIRS facilitate timely training and development programs for staff to enhance their revenue collection capabilities while 44(23.28%) disagreed and 6(3.17%) strongly disagreed. Moreover, 54(28.57%) and 111(58.73%) of the respondents strongly agreed and agreed that Management regularly evaluates and improves the performance of staff involved in revenue generation while 24(12.70%) disagreed. This response revealed management practices have a significant impact on the operational efficiency and effectiveness of the FIRS in tax collection.

Table 4: Technological Innovation and Revenue Generation in FIRS

Items	**Frequency**	**Percentage (%)**
The use of technology in FIRS has streamlined tax collection processes, making them more efficient and reducing errors		
○ Strongly Agree	85	45.00
○ Agree	101	53.44
○ Neutral	-	
○ Disagree	3	1.59
○ Strongly Disagree		
○ Total	189	100
Technological innovations (e.g., online tax filing systems) have improved taxpayer compliance and facilitated easier payment of taxes		
○ Strongly Agree	99	52.38
○ Agree	84	44.44
○ Neutral	-	
○ Disagree	5	2.65
○ Strongly Disagree	1	0.53
○ Total	189	100
The implementation of automated systems has enhanced the ability of FIRS to monitor and track revenue generation in real-time		
○ Strongly Agree	85	45.00
○ Agree	99	52.38
○ Neutral		
○ Disagree	4	2.12
○ Strongly Disagree		1

○ Total	189	100
FIRS is sufficiently investing in technological advancements to support its revenue generation goals		
○ Strongly Agree	79	41.80
○ Agree	96	50.80
○ Neutral		
○ Disagree	14	7.41
○ Strongly Disagree		
○ Total	189	100

Source: Research survey 2024

Table 4 above revealed the influence of technological innovations and strategic management reforms in improving tax compliance and increasing revenue generation by the FIRS.85(45%) and 101(53.44%) of the respondents strongly agreed and agreed that the use of technology in FIRS has streamlined tax collection processes, making them more efficient and reducing errors while 3(1.59%) disagreed. Similarly, 99(52.38%) and 84(44.44%) of the respondents strongly agreed and agreed that Technological innovations (e.g., online tax filing systems) have improved taxpayer compliance and facilitated easier payment of taxes while 5(2.65%) disagreed and 1(0.53%) strongly disagreed. Moreover, 85(45%) and 99(52.38%) of the respondents strongly agreed and agreed that the implementation of automated systems has enhanced the ability of FIRS to monitor and track revenue generation in real-time while 4(2.12%) disagreed. These responses revealed that technological innovations and strategic management reforms improve tax compliance and increase the revenue generation of FIRS.

Table 5: External institutional factors and revenue generation in FIRS

Items	**Frequency**	**Percentage (%)**
Government policies have a significant influence on the ability of FIRS to meet its revenue generation targets		
○ Strongly Agree	76	40.21
○ Agree	108	57.14
○ Neutral	-	
○ Disagree	4	2.12
○ Strongly Disagree	1	0.53
○ Total	189	100
International standards and regulations have impacted the operational practices of FIRS in improving revenue collection		
○ Strongly Agree	46	24.33
○ Agree	131	69.31
○ Neutral	-	
○ Disagree	11	5.82
○ Strongly Disagree	1	0.53
○ Total	189	100
Public perception of FIRS and its efforts to ensure fairness in tax collection significantly impacts revenue generation		
○ Strongly Agree	54	28.57
○ Agree	127	67.20
○ Neutral		
○ Disagree	7	3.70
○ Strongly Disagree	1	0.53
○ Total	189	100

Institutional factors such as political stability and legal frameworks influence the effectiveness of FIRS in generating revenues		
○ Strongly Agree	69	36.51
○ Agree	114	60.32
○ Neutral		
○ Disagree	5	2.65
○ Strongly Disagree	1	0.53
○ Total	189	100

Source: Research survey 2024

Table 5 above illustrates the role of external institutional factors in the revenue generation of the Federal Inland Revenue Service (FIRS). 76(40.21%) and 108(57.14%) of the respondents strongly agreed and agreed Government policies have a significant influence on the ability of FIRS to meet its revenue generation targets while 4(2.12%) disagreed and 1(0.53%) strongly disagreed. Similarly, 46(24.33%) and 131(69.31%) of the respondents strongly agreed and agreed that international standards and regulations have impacted the operational practices of FIRS in improving revenue collection while 7(3.70%) disagreed and 1(0.53%) strongly disagreed.

Moreover, 69(36.51%) and 114(60.32%) of the respondents strongly agreed and agreed that Institutional factors such as political stability and legal frameworks influence the effectiveness of FIRS in generating revenues while 5(2.65%) disagreed and 1(0.53%) strongly disagreed. These responses show that external institutional factors influence the revenue generation of the Federal Inland Revenue Service (FIRS).

4.1.2 Correlation Analysis

Table 6: Leadership Practice and Revenue Generation

H_{01}: There is no significant relationship between leadership practices within the Federal Inland Revenue Service (FIRS) and its revenue generation capacity

Correlations

		LP	RG
LP	Pearson Correlation	1	.717**
	Sig. (2-tailed)		.000
	N	189	189
RG	Pearson Correlation	.717**	1
	Sig. (2-tailed)	.000	
	N	189	189

**. Correlation is significant at the 0.01 level (2-tailed).
LP: Leadership practice RG: Revenue generation

Table 6 shows the degree of relationship between leadership practice and revenue generation of FIRS. The table suggests a positive and strong relationship between leadership practice and revenue generation. The P value (0.000) revealed that the leadership practice of FIRS positively and significantly influenced the revenue generation of the firms during the period of study. Therefore, the null hypothesis, which stated that there is no significant relationship between leadership practices within the Federal Inland Revenue Service (FIRS) and its revenue generation capacity, was rejected, and the alternative hypothesis was accepted.

Table 7: Management Practice and Revenue Generation

H_{02}: There is no significant relationship between the management practices within the FIRS and the efficiency of tax collection and revenue generation.

Correlations

		MP	RG
MP	Pearson Correlation	1	.538**
	Sig. (2-tailed)		.000
	N	189	189
RG	Pearson Correlation	.538**	1
	Sig. (2-tailed)	.000	
	N	189	189

**. Correlation is significant at the 0.01 level (2-tailed).
MP: Management practice RG: Revenue generation

Table 7 revealed the level of relationship between Management practice and revenue generation of FIRS. The table suggests a positive and strong relationship between management practice and revenue generation. The P value (0.000) which is less than (0.05) revealed that the management practice of FIRS positively and significantly influences the revenue generation of the firms under the period of study. Therefore, the null hypothesis, which stated that there is no significant relationship between the management practices within the FIRS and the efficiency of tax collection and revenue generation, was rejected, and the alternative hypothesis was accepted.

Table 8: Technological Innovation and Revenue Generation

$H_{0}3$: Technological innovations and strategic management practices do not have a significant impact on revenue generation within the Federal Inland Revenue Service (FIRS).

Correlations

		TI	RG
TI	Pearson Correlation	1	.785**
	Sig. (2-tailed)		.000
	N	189	189
RG	Pearson Correlation	.785**	1
	Sig. (2-tailed)	.000	
	N	189	189

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

Table 8 revealed the level of relationship between technological innovation and revenue generation of FIRS. The correlation value (0.785) suggests a positive and strong relationship between technological innovation and revenue generation. The P value (0.000) which is less than (0.05) revealed that the technological innovation of FIRS positively and significantly influences the revenue generation of the firms under the period of study. Therefore, the null hypothesis, which stated that technological innovations and strategic management practices do not have a significant impact on revenue generation within the Federal Inland Revenue Service (FIRS), was rejected, and the alternative hypothesis was accepted.

$H_0$4: There is no significant relationship between external institutional factors and revenue generation in the Federal Inland Revenue Service (FIRS).

Table 9: External Institutional Factors and Revenue Generation

Correlations

		EIF	RG
EIF	Pearson Correlation	1	.031
	Sig. (2-tailed)		.670
	N	189	189
RG	Pearson Correlation	.031	1
	Sig. (2-tailed)	.670	
	N	189	189

Table 9 shows the level of relationship between external institution factors and revenue generation of FIRS. The table suggests a positive relationship between external institutional factors and revenue generation. The P value (0.670) which is greater than (0.05) revealed that the relationship is not statistically significant. Thus, based on these results, the null hypothesis which stated that there is no significant relationship between external institutional factors and revenue generation in the FIRS should not be rejected, as the evidence suggests no significant relationship.

4.2 Discussion of Results

This study examined the impact of leadership and management practice on revenue generation in the FIRS. This study made use of descriptive statistics and correlation analysis to investigate the study. This study discovered that leadership practice has a positive and significant impact on revenue generation in FIRS. It means that Leadership practices play a crucial role in shaping the culture and effectiveness of the Federal Inland Revenue Service (FIRS). Effective leaders inspire their teams, set clear goals, and promote accountability. In the context of FIRS, strong leadership can enhance motivation among staff, leading to improved performance in tax collection. This finding in line with the work of Abdullahi et al. (2022) has shown that organizations with transformational leaders and good staff development programmes tend to achieve higher revenue targets due to increased employee engagement and commitment.

The study also discovered that management practice and operational efficiency of the FIRS enhance revenue generation through effective tax collection. It means that Management practices directly influence the operational efficiency of FIRS. Effective management involves strategic planning, resource allocation, and performance monitoring. When management practices are aligned with the goals of FIRS, they can streamline processes, reduce redundancies, and enhance the overall effectiveness of tax collection. Research indicates that organizations that adopt best management practices often see significant improvements in revenue generation. For instance, the use of data analytics in tax collection has been shown to identify tax evasion more effectively, thereby increasing revenue.

Despite the positive impacts of leadership and management practices, challenges remain in aligning them with FIRS's revenue generation goals. One major challenge is resistance to change among staff, which can hinder the implementation of new strategies. Additionally, a lack of adequate training and resources can prevent leaders and managers from effectively executing their roles.

Moreover, this study also discovered that technological innovation and strategic management reforms enhance revenue generation by the FIRS. It means that technological innovations and strategic management reforms have significant influences on tax compliance and revenue generation. The introduction of online tax filing systems and automated processes has made it easier for taxpayers to comply with tax regulations. Comparatively, studies have shown that FIRS's revenue generation has improved significantly with the adoption of technology, as it reduces the time and effort required for tax compliance. This finding is in line with the work of Adeyeye (2019) who investigated how technological innovations impact tax administration in Nigeria, specifically focusing on the Federal Inland Revenue Service (FIRS) and found that technology contributed to a significant 76.3% improvement in the efficiency of tax administration.

5. CONCLUSION, RECOMMENDATIONS, AND SUGGESTIONS FOR FURTHER STUDIES

5.1 Conclusion

In conclusion, the leadership and management practices within the Federal Inland Revenue Service (FIRS) are vital for enhancing revenue generation. While there are notable successes in the implementation of these practices, challenges remain, particularly in aligning strategies and overcoming resistance to change. Technological innovations have proven to be a game-changer in improving tax compliance and increasing revenue.

5.2 Recommendations

To improve revenue generation, FIRS should consider the following policy recommendations

1. Enhance Leadership Training: Implement regular training programs for leaders to develop skills in change management and employee engagement.
2. Strengthen Management Practices: Adopt best management practices, including performance metrics and data-driven decision-making, to improve operational efficiency.
3. Invest in Technology: Continue investing in technological solutions that facilitate easier tax compliance and streamline tax collection processes.
4. Foster a Culture of Compliance: Increase public awareness campaigns to educate taxpayers on their responsibilities and the benefits of compliance.
5. Regular Staff Training: Management practices in FIRS should facilitate timely training and development programs for staff to enhance their revenue collection capabilities.

5.3 Suggestions for Further Studies

Further research is necessary to explore how the practices of the Federal Inland Revenue Service (FIRS) compare with those of tax authorities in other countries. This would help identify best practices, as well as areas where FIRS can improve its operations and revenue generation strategies. Additionally, future studies could investigate the relationship between employee engagement levels and revenue generation outcomes within FIRS. Understanding how employee motivation and involvement influence performance could provide valuable insights into improving operational effectiveness and tax collection processes.

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