MAKERERE UNIVERSITY

MAKERERE UNIVESITY BUSINESS SCHOOL

CORPORATE STRATEGY, INFORMATION SYSTEMS IMPLEMENTATION AND INFORMATION ACCESSIBILITY BY TAXPAYERS IN KIKUUBO

BY

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DECLARATION

I, Colline Mpaata, declare that this work is a product of my own independent effort. It has not been submitted for any other degree award to any other University before. Where it is indebted to the work of others, due acknowledgments have been made.

Signed: .....

Date: 20/09/18

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APPROVAL

This is to certify that this proposal has been submitted in partial fulfilment of the award of masters of Business Administration Degree.

My approval as University supervisor.

Signed: .....

Date: 20/09/18

ASSOC PROF. NGOMA MUHAMMED

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Signed: .....

Date: 23/9/18

ASSOC PROF. BAGIRE VINCENT

Makerere University Business School

DEDICATION

To the Almighty God whose Grace is always sufficient and has enabled me to make this far. With heartfelt appreciation I dedicate this research to my mother, Ms. Sarah Kyesitalo, and my family.

Am also very mindful of my supervisors with whom this would have been not possible.

ACKNOWLEDGMENT

First and foremost, I am grateful to the almighty God who has enabled me through every predicament that I have faced given all the setbacks I have experienced but He has seen me through to the last moment. I will always be grateful to my family and siblings who have stood by me till the end.

Special thanks go to my supervisors Assoc Prof. Ngoma Muhammed and Assoc Prof. Bagire Vincent whose invaluable insight, guidance and valuable time I have exploited to the maximum in order to come up with the final report. Am so appreciative of the effort and sacrifice amidst their very busy schedules.

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ABSTRACT

The purpose of the study was to establish the overall effect of corporate strategy, information systems implementation on information accessibility by taxpayers in Kikuubo. The researcher used a convenience sampling method to select a sample of 300 respondents. A self-administered questionnaire was used to collect data and analysed using statistical package for social scientists (SPSS) software. The results indicated that there was a significant positive relationship among the study variables. A significant positive relationship between corporate strategy and information systems implementation, information systems implementation and information accessibility and a significant and positive relationship between corporate strategy and information accessibility were realized.

Regression analysis showed that 33.7% of the variance in information accessibility can be attributed to corporate strategy and information systems implementation. However, it was noted that corporate strategy and information systems implementation can alone predict information accessibility. The researcher concluded that corporate strategy and information systems implementation are necessary pre-requisites for information accessibility by taxpayers in Kikuubo. The integration of corporate strategy and information systems implementation and other factors like it was revealed in the study findings would consequently enhance information accessibility in such other government organization. The researcher recommended that it is crucial for Uganda Revenue Authority to continuously evaluate and consider non-relational and relational information sources as these greatly impact on taxpayers' information accessibility and should be addressed through URA's corporate strategies and information systems implementation.

CHAPTER ONE

INTRODUCTION

1.1. Introduction

This chapter presents the background, statement of the problem, purpose of the study, objectives of the study, research questions, scope of the study, significance of the study and the conceptual framework.

1.2. Background

The amount of information in organizations is heavily increasing and it has become vitally important to efficiently manage and share information within an organization's ecosystem. (Wognum, Krabbendam, Buhl, and Kenett, 2004). As a result, organisations have to be swift in adopting new technology in order to remain competitive in a continuously developing business environment. This is where information systems come into play as they greatly impact on a company's overall corporate strategy. Companies and other organizations are investing great sums in introducing Information Systems (IS) in the organization hoping to be able to make business more efficient and information sharing and accessibility smooth (Hurme, 2010).

Grant (2012) asserts that the field of Strategy has evolved substantially in the past twenty-five years. Firms have learned to analyze their competitive environment, define their position, develop competitive and corporate advantages, and understand threats to sustaining advantage in the face of challenging competitive threats (Furrer, Thomas and Goussevskaia, 2007). Different approaches including industrial organization, the resource-based view, dynamic capabilities, and game theory have helped academicians and practitioners understand the dynamics of competition and develop recommendations on how firms should define their competitive and corporate strategies.

According to Wei (2011), the reality is that companies often fail to get the enhanced business value out of the IS investment. The general notion is that introducing an Information System is an expensive endeavour and the actual benefits are marginal (Kuljis, Paul and Stergioulas, 2007). But regardless of this, companies continue investing in IS systems hoping to one day achieve expected benefits. Therefore, pressure is put on the Information Technology industry to develop increasingly user friendly and convenient systems, but there is also pressure on the organization itself to succeed in the implementation of the system. It is vitally important that the IS are properly introduced in the organization and accepted by the users (Molokken and Jorgensen, 2013).

Information accessibility has provided the opportunity to transform the way in which organizations build their relationships with others in their value network. As a result, business models have changed in both the private and public sectors (Gerry *et al*., 2008). With the fast-paced technological advancement corporate strategy, business processes and information accessibility have been impacted on by the various evolving technological business models These changes range from electronic processes such as e-procurement, electronic document management systems which have replaced the physical and paper-based processes, a significant extension of functions that traditional business models can offer and the transformational business models that business can only be done electronically. This has affected business models and processes of various organizations whereby information systems are relied upon to create direct communication between the top and bottom of an organization (Wiseman and MacMillan, 2013).

The Uganda Revenue Authority (URA) established by the URA 1991 (Cap 1996) serves as a central body for the assessment and collection of specified tax revenues. Since its inception in 1991, URA's corporate structure have undergone restructuring aimed at strengthening its performance especially with regard to domestic and international revenue mobilization. The

restructuring has enabled URA transform its processes, data systems and its staff towards corporate excellence. In 2017, the Authority introduced the Block Management System piloted in Kampala Metropolitan. The introduction of the Block Management System would enhance increased mutual interaction between Uganda Revenue Authority (URA) and Kampala traders i.e. taxpayers and ease information accessibility.

However, despite these reforms, information accessibility by taxpayers is yet to be effectively integrated into URA's operations. With the new technology developments, the vision and purpose of the authority are likely to be altered as any other area and ultimately impact taxpayers' access to information. Such initiatives may require substantial resources as there may be no short-term impact on corporate strategy. CSC (2002) asserts that the alignment of information systems strategy with an organization's corporate strategy is an important objective if information access and use of information resources are to be effective.

1.3. Statement of the Problem

The implementation of the E-tax system by URA has been slow yet the infrastructure necessary for successful implementation has been put in place. The systems used for Information accessibility in URA are not even, some have more advanced systems and resources while others are at the initial stage. Worse still the implementation is located in the central MDAs leaving the local governments out despite the roll out of the Taxpayer Register Expansion Project. As a result, the Authority has had incompatible systems and services which are not integrated. In most cases, information management is mainly manual, unsystematic and tedious. Access to information for decision making, sharing of information, archival and public access to information is largely difficult. Worse still there is duplication in information records in some institutions across government, which leads to wastage of resources. There are no standards for business continuity

and the traditional mind-set of the taxpayers is another hindering factor to successful information systems.

1.4. Purpose of the study

The study sought to establish the overall effect of corporate strategy, information systems implementation and information accessibility by taxpayers in Kikuubo.

1.5. Objectives of the study

The objectives of the study were;

i. To investigate the relationship between corporate strategy and information systems implementation.
ii. To examine the relationship between information systems implementation and information accessibility.
iii. To find out the relationship between corporate strategy and information accessibility.
iv. To determine the overall effect of corporate strategy, information systems implementation on information accessibility.

1.6. Research Questions

The research questions to be addressed were;

i. What is the relationship between corporate strategy and information systems implementation?
ii. What is the relationship between information systems implementation and information accessibility?
iii. What is the relationship between corporate strategy and information accessibility?

iv. What is the overall effect of corporate strategy, information systems implementation on information accessibility?

1.7. Scope of the Study

1.7.1. Subject scope

The study was limited to Corporate Strategy, Information Systems Implementation and Information Accessibility by Taxpayers in Kikuubo. Several studies have been carried out with emphasis from URA's internal ecosystem with little or no emphasis on the external stakeholders. As such this study aimed at investigating the URA's external ecosystem and to also determine the extent to which the strategies being adopted are impacting the taxpayers.

1.7.2. Geographical scope

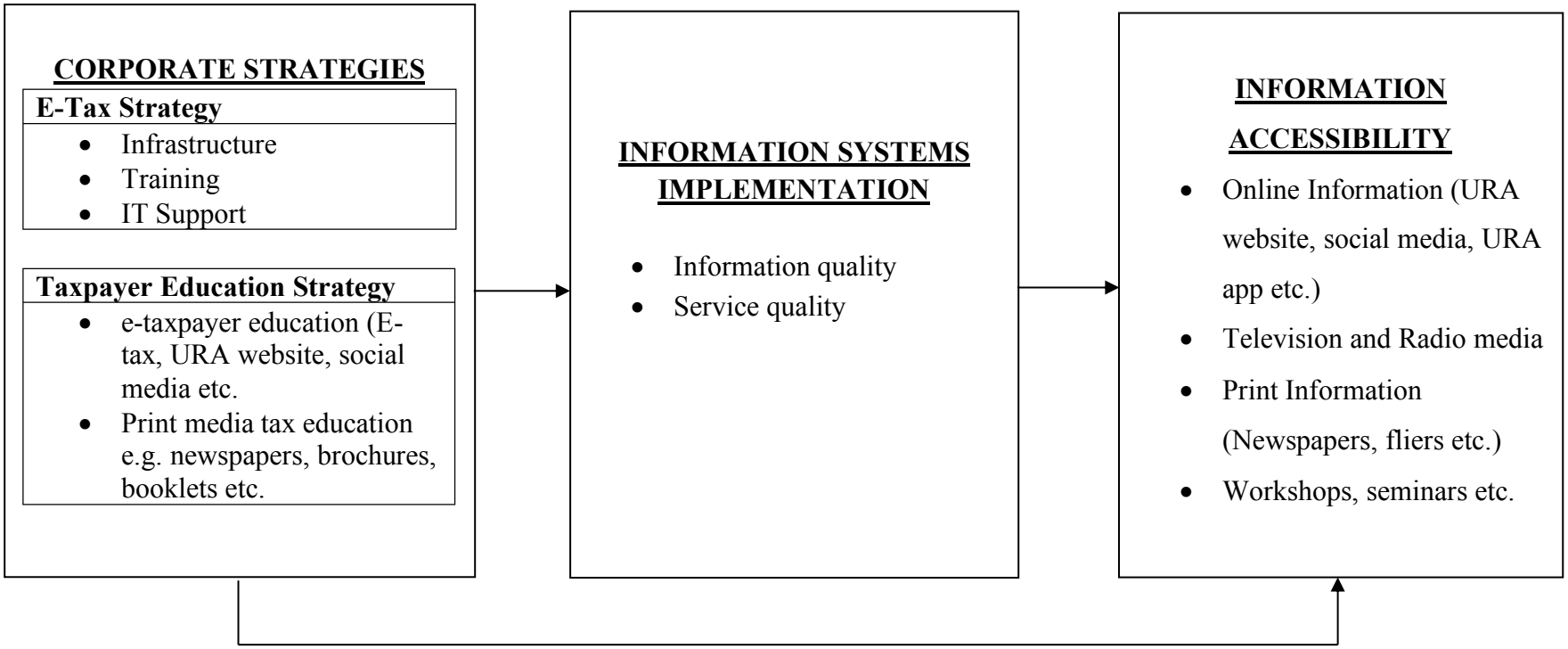
The study focused on taxpayers in Block J comprising of Kikuubo in the Kampala Metro Tax District, (Kampala Metro Performance Report, 2017-2018).

1.8. Significance of the Study

The study aimed at establishing the overall effect of corporate strategy, information systems implementation and information accessibility by taxpayers in Kikuubo. The study will help organisation managers who still look at and have failed to embrace information accessibility as a key component in an organisation's corporate strategies and the implementation of information systems. The research also aimed at attracting the interest of other researchers to study more on the role of information accessibility in achieving corporate strategy and as a key component in an organisation's information systems implementation.

1.9. Conceptual Framework

The conceptual framework for the study is given below;



Source: **Modified from literature review:** Delone and McLean (2003); Zimmer, Henry and Butler 2007; Kelly and Hansel 1974; Martilla 1971; Ozanne and Churchill 1971; Webster 1970).

Description of the Conceptual Framework

The conceptual framework assumes a relationship between corporate strategy and information systems implementation, information systems implementation and information accessibility, corporate strategy and information accessibility and corporate strategy. The model postulates that corporate strategy i.e. E-tax strategy and Taxpayer Education Strategy impact information systems implementation. It further postulates that the quality dimensions of a system impact the usage of the system and the perceived benefits and that the usage itself affects further usage through user satisfaction Delone and McLean (2003) i.e. individuals and organizations in the form of taxpayer information accessibility. Thus, corporate strategy leads to information system implementation, information systems implementation leads to information accessibility, corporate strategy leads to information accessibility and information systems implementation leads to information accessibility. Information systems alignment with organization corporate strategy leads to information accessibility.

CHAPTER TWO

LITERATURE REVIEW

2.1. Introduction

This chapter involves related literature on corporate strategy, information systems implementation and information accessibility.

2.2. Corporate Strategy

Corporate strategy is concerned with the overall purpose and scope of the business to meet stakeholder expectations. According to Hax and Majluf (1991), corporate strategy is the expected contribution of the various functions in the realization of the firm's overall strategy. Several scholars have noted that strategy is the work of the Chief Executive Officers (CEO); assisted by division heads who oversee their respective functional strategies. The need for goal congruence becomes eminent and the CEO ensures that all managers work in unison without any of them hindering or contradicting the effort of the others. It's worth mentioning that corporate strategy is motivated by the three building: shared resources, transferred competencies, and the creation of specific assets.

URA's corporate structure have undergone restructuring aimed at strengthening its performance especially with regard to domestic and international revenue mobilization. This has enabled URA transform its processes, data systems and its staff towards corporate excellence. As a result, several corporate strategies have been initiated by the Authority such E-Tax Strategy (i.e. the implementation of the Integrated Tax Administration System (e-tax) that provides online services to the taxpayer on 24-hour basis) and taxpayer education strategies which are all aimed at generating revenue worth UGX 12.9 billion (URA, 2014). These strategies are further elaborated on below;

E-Tax Strategy

Information Technology is playing a critical role in URA's tax administration and world over. For instance, Information Systems provide for processing returns, payments and collecting relevant information which processes are core administration tasks. In addition, the automation of such processes has seen tax administration shift resources from heavy manual processing to directing its resources to facilitation, monitoring and enforcing compliance. The URA adopted the E-Tax System as a strategy to streamline her functional and operational processes. The E-Tax system supports electronic registration, filing, payment, information dissemination among other functions. This has provided the Authority with multiple interactive and electronic channels with taxpayers which come as a result of embracing modern Information Technologies. The E-Tax system is a comprehensive internet portal that can be accessed through www.ura.go.ug that forms a suite of secure self-service options to taxpayers. It's a single point for information and actions and is available 24 hours a day and 7 days a week and does not require intervention from URA tax administration staff.

Taxpayer Education Strategy

Taxpayer education strategies create taxpayer awareness aimed at effectively executing their tax responsibilities. Gardiner (2001) notes that offering an effective taxpayer education strategy can help taxpayers understand their tax responsibilities. This awareness for instance according to Kiwanuka (2004) is achieved through the use of various forms of communications such television, live radio talk shows, workshops, seminars, and newspapers. URA has in addition adopted tax clinics, dissemination of tax literature using e-strategies i.e. the URA website and social media sites. Kiwanuka (2004) further asserts that such strategies gradually change the taxpayer attitude

thereby reducing compliance costs and minimization of tax administration costs. Sarfraz (2006) emphasizes that building taxpayers' knowledge facilitates coordination and positively influences the attitude of taxpayers to the system.

2.3. Information Systems Implementation

The amount of information in organizations is heavily increasing and it has become vitally important to efficiently manage and share information inside the organization. The Institute of Electrical and Electronics Engineering IEEE 1990 defines Information Systems as sets of components that are organised in a way that supports the execution of some functions. Nickerson (2000) advances that IS should not only be limited to the technical components such computers and code but rather other components such as the people, the processes, and the information as also being part of the IS. Wognum et al (2004) postulate that information systems purpose is to support companies in their information needs. Salminen (2000) stresses the implementation phases as being the most crucial stage of a project that induces change in an organisation.

Information Systems Implementation is not an IT department project but one that impacts organisational performance and should thus be looked at from the corporate level of an organisation. The successful implementation of IS leads to several outcomes such as Information Technology (IT) links and enables employees, codifies the knowledge base, increases boundary spanning, promotes efficiency and innovation as advanced by Dewett and Jones (2000).

Several models have been advanced that would help in the evaluation of IS implementation. The DeLone's and MacLean's model (DeLone and MacLean, 2003) updated from their 1992 model by taking into consideration modern organization structures and proposed enhancements from other researchers is used for this study. The scholars argue that information quality, systems quality, and service quality impact the user satisfaction, the intention to use and the usage of the system which

also affect each other.

2.4. Information Accessibility

Information accessibility is a critical factor affecting information system use and success in organisations. The concept of accessibility according to (Culnan, 1984; Rice and Shook 1988) includes four dimensions: terminal accessibility, information accessibility, system reliability and ease of learning the control language. This study focuses on information accessibility which refers to the extent to which the audience has access to a diversified range of information. Gerstenfeld and Berger (1980) defined information accessibility as the amount of time spent searching for information, regardless of the nature of the effort exerted during that time, whether physical or intellectual. Pinelli et al. (1993), on the other hand, read accessibility as the physical distance between the users and the information source. Information accessibility is also defined as the type and amount of information, and the cohesiveness of information organization assigned to the users. This study focuses on the number of information accessibility sources available to the taxpayers.

It has been argued that knowledge is an important resource which calls for understanding how taxpayers perceive the wide array of information accessibility sources and channels available to them. Zajonc (1974) notes that a mere exposure to information alone can make a big difference in knowledge, attitudes and behavior. Information accessibility sources have been classified as relational (personal) and non-relational (impersonal) such as the internet, radio, newspapers. The internet is perhaps the most powerful of these mediums as it provides several options such as websites, applications, emails etc.

Hoffman and Novak (1996) note that the internet can be utilized for both internal information dissemination/access and outwardly-focused marketing and sales-related activities. This provides taxpayers with a communication channel with very different capabilities and characteristics from

those traditionally available in the workplace such as face-to-face, letter, telephone etc. It therefore becomes critical to understand how and why individuals choose a particular information accessibility source or channel in an internet enabled environment.

2.5. The relationship between corporate strategy and information systems implementation

There is hardly a company of any size that does not depend on Information Systems (IS) for its operational success. Information systems are largely viewed as transactional and operational; they help organizations automate many of the main operational processes; and improve efficiency. Davenport (1998) notes that large Information Systems determine the ways of working in an organisation and hence have an impact on the shape of business processes. Furthermore, Bowman and Helfat (2001) state that this will also depend on how an organisation embraces its corporate strategy. Porter (1996) assets that the essence of strategy is in the activities – choosing to perform activities differently.

In his book Grant (2002) states that factors can be described as strategic if they lead to creation and exploitation of potentials for success or significantly influence the development of an organization. Without strategies, firms' short-term decisions will conflict with their long-term goals (Brown and Blackmon, 2005).

The implementation of information systems should not be treated as merely technical endeavours but as projects that need full attention of the business management (not only by the IT personnel). It's crucial that there is enough knowledge about all processes that will be affected by the introduction of a new system Crnkovic et al (2002); and a thorough analysis of what processes will be affected. Failure to consider the business implications of information systems could be

disastrous, Davenport (1998). According Teo and King (1996), organizations that do link corporate plans and Information System plans perform better than such that do not.

For instance, in the financial year 2012/13, Uganda Revenue Authority's E-Tax strategy contributed to increased revenue through the use of the E-tax system. There were 2.3 million visits to the URA web-portal up from 1.3m the previous year; there were 4,417,245 transactions recorded and UGX 6 trillion was collected which accounted for 75 per cent of the collections and the system simplified taxpaying procedures.

Andrew (2011) asserts that corporate strategy can also be used to help guide a company's thinking about the best course for developing a corporate-wide, comprehensive strategic plan (affirmative action program, where applicable) for adopting and implementing accessible ICT policies, practices and procedures, for assessing progress made over time, and ensuring continuous improvement. According to Shupe and Behling (2006) aligning corporate strategy with Information systems enhances an organisation's ability to flexibly change with the business needs and the ecosystem in which the organisation operates. Wognum et al (2004) have similarly concluded that the context in which an information system is implemented has an impact on an organisation's corporate outcomes. King and Zmud (1981) also proposed that information systems can also influence and not only support corporate strategies. In IS projects the focus of business management need to be in line with what kind of a function the IS will enhance.

Taxpayer Education strategies play a great deal in the effectiveness of the implementation of information systems. Several researches have proven the influence of knowledge on compliance. The level of taxpayers' education received greatly contributes and influences one's use of the e-tax system/information system and understanding about taxation especially regarding the laws and

regulations of taxation (Eriksen and Fallan 1996). This in turn brings about the taxpayer's ability to comply (Singh, 2003).

2.6. The relationship between information systems implementation and information accessibility

Information systems implementation brings about new ways of doing business in organizations and how information resources in an organization can be accessed. McLoughlin and Clark (cited in Salminen 2000) report that extensive research shows that technology in general imposes change on many levels in an organization. With the emergence of the digital age and electronic resources, access to information is relatively enhanced as information is made available and accessible to taxpayers through the Internet and related electronic networks. Revenue authorities are now providing platforms for accessibility and utilization of information as they are perceived to have a positive effect on productivity.

Delone and McLean (1992) stated that information quality and system quality are the principal predictors for the use of Information Systems. In the revised model, Delone and McLean (2003) maintained that the quality dimensions of a system impact the usage of the system and the perceived benefits and that the usage itself affects further usage through user satisfaction (i.e. individuals and organizations) in the form of taxpayer information accessibility.

The E-tax system gets viewership 24 hours, seven days a week all year round. A proper Information System that considers the quality dimensions as advanced by Delone and McLean must be setup to facilitate information accessibility by the various taxpayers. According to Belissent (2009) such systems must have proper back-up mechanism given the large amounts of information captured on daily basis to ensure information availability and easy identification of

information resources. Training taxpayers on how to use the E-Tax system subsequently reduces the cost of communication as taxpayers can easily access the required resources through URA's E-tax strategy. This promotes and leads to higher information accessibility and higher usage of information.

Several studies have also shown that higher information accessibility leads to higher usage of information and higher perceptions of ease of use (Higgins and King, 1981; Biehal and Chakravarti, 1986; Wyer and Srull, 1986; Lin and Lu, 2000). According to Lin and Lu (2000), the quality of information was found to have a positive impact on the perceived usefulness in setting up a news website. Rafaeli and LaRose (1993) also noted a positive relationship between information diversity, higher usage of information and higher user contribution level.

An organisation's choice of information sources and communication channels forms a major component of information accessibility. Such sources and channels would greatly determine how users access information for instance users with low information accessibility would have limited access to the communication channels and reap few of the benefits that such channels bring. The internet, with email and web is one such channel through which users can access information. The internet has been defined by Krol and Hoffman (1993) '…as a collection of resources that can be reached...'.

Regardless of the form that it takes, information accessibility has been found to be an important factor in organisational set-ups. Swanson (1987), notes that information access level affects the choice and use of an information system. Organisations should endeavour to achieve higher information accessibility through greater information access and proper information planning which will in turn frustrate users less and thus lead to higher perceptions of ease of use, (Lin and Lu, 2000). Finholt and Sproull (1990); Barua et al., (1996) argue that the absence of proper

information organisation may lead to information overload. Thus, a scenario where too little information may render an Information System useless to individuals and having too much information making it difficult for users to find and access what they want.

Davenport (1998) notes that there is need for organisations to adapt to user needs when providing information and crafting an effective information accessibility strategy.

2.7. The relationship between corporate strategy and information accessibility

Information systems are purposive systems established by organisations for reasons and have objectives or goals, designed or established to achieve some stated end in line with an organisation adopted corporate strategy. For instance, Sambamurthy, Bharadwaj, and Grover (2003) note that the stated end may generally be to satisfy the information requirements and resources of particular people or classes of people.

As such organizations manage the value of information resources identified so that such resources are utilized to their fullest potential through Information Management (IM). The primary objective of IM is to ensure that the right information is available to taxpayers, in the right format at the right time. Silva and Hirschheim (2007) notes that through IM an organization can plan, identify, capture, manage, preserve and dispose of its information across all formats, (physical and digital), and includes the management of all functions associated with information, such as security, metadata management, quality management (Silva and Hirschheim, 2007).

Businesses use information in every aspect of their work ecosystem i.e. from the information collected to determine tax compliance, program or service eligibility, to research and stakeholder engagement discussions that are part of the policy development process. As such, there are a number of business-driven IM requirements that need to be addressed and/or supported by an Information Management Strategy.

The Uganda Revenue Authority has adopted an E-Tax System as one of her corporate strategies to streamline her functional and operational processes enabling the Authority to focus on her core activities such as onboarding new taxpayers. The E-Tax system has provided the Authority with multiple interactive and electronic channels through which taxpayers have access to information. For instance a reduction in the taxpayer's cost of communication through reduced costs incurred while filing returns such as travel costs and costs of hiring services of middlemen; information availability such as taxpayers access to domestic revenue services such as registration, returns, payments and objections, and appeals through the internet daily from any part of the world; taxpayers can make Owners Transport Vehicle (OTV) applications, dealer license applications, access Tax Clearance Certificate formats, register motor vehicles, amend registration history and amend returns for individuals as well as access penalty reversal requests with the e-tax system.

The E-tax strategy has also enabled and boosted taxpayers' ability in filing returns since they are not bound by distance, this has also enabled them to make self-assessments and pay in the bank without going to URA; access to exchange rates, search other taxpayers' TINs to ensure that they are dealing with registered taxpayers and print submitted forms.

According to Gardiner (2001) offering an effective taxpayer education strategy can help taxpayers understand their tax responsibilities. URA has adopted tax clinics, dissemination of tax literature using e-strategies i.e. the URA website and social media sites. The Authority is also using television, live radio talk shows, workshops, seminars, and newspapers. These strategies enhance taxpayer's access to information resources which according to Kiwanuka (2004), gradually change the taxpayer attitude thereby reducing compliance costs and minimization of tax administration costs. Sarfraz (2006) emphasizes that building taxpayers' knowledge facilitates coordination and

positively influences the attitude of taxpayers to the e-tax system and thus promoting and leading to higher information accessibility and higher usage of information.

2.8. To determine the overall effect of corporate strategy, information systems implementation on information accessibility.

The development of organisational corporate strategies involves the integration of activities, functions, and resources across an organization. According to Porter (1996) operation effectiveness involves achieving excellence in individual activities, functions, or resources, whereas strategy is about combining these. According to Collis and Montgomery (1995) the combination and integration of the different resources in support of the overall strategy determine an organization's success. Information is considered an intangible asset for an organization that represents a certain but unidentified value. It is clearly very important that organizations think about what they want to achieve and how such goals are to be achieved based on the current set of resources and sub activities.

Information systems (IS) are strategic in so far as they are used to realize strategic intent. Yet, while much has been said about aligning IS functionality with the strategic intent and how to organizationally implement strategically aligned systems, less is known of how to successfully implement strategic change associated with system use a truly critical challenge within strategic IS implementation. Drawing on a strategy-as-practice perspective we address this gap by developing a multi-dimensional view of IS strategy, conceptualizing three key challenges in the IS strategy process, to explain how and why a paper mill, despite successfully implementing a strategic production management system, failed to produce intended strategic change. We call this outcome strategy blindness: organizational incapability to realize the strategic intent of implemented, available system capabilities.

Claims that strategic investments in information technology (IT) are instrumental to firms' long-term survival are now regarded as truisms. The truth behind these truisms, however, is that IT investments matter only as far as IT capabilities become embedded in new organizational practice (Doherty and Terry, 2009; Galliers, 2011; Markus and Robey, 2004; Peppard and Ward, 2004). Information systems strategies should therefore complement high-level organizational investment goals and identify IT-enabled organizational changes necessary to realize them (Reich and Benbasat, 1996). While much attention is paid to the challenge of aligning a firm's strategic intent with investments in IT capabilities (Chan and Reich, 2007 and Chan, Kensinger, Keown and Martin 1997) and the challenge of organizationally implementing those IT capabilities (Markus, 2004 and Orlikowski, 2000), however, little is still known of how to implement the encompassing strategic change from which strategic benefits from IT investments ultimately ensue (Cooper and Zmud, 1990). Addressing this challenge, indeed, remains a critical concern for IS strategy practice and research (Galliers, Jarvenpaa, Chan, and Lyytinen 2012; Nolan, 2012; and Ward, 2012). To this end, we ask how and why successful organizational implementation of new IT capabilities that align with strategic intent often leads to unexpected outcomes.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1. Introduction

This section summarized the tools and techniques that were used to investigate the research issues in the field. It spelt out the research design, the area of study, the study population, the methods and techniques in choosing the sample and sample selection procedures and data sources and collection instruments. The section also summarized data processing, analysis and measurement of variables.

3.2. Research design

The study used a cross sectional survey and quantitative research design to answer the research questions and examine the effect of corporate strategy, information systems implementation and information accessibility by taxpayers in Kikuubo.

3.3. Study population

The study population comprised of taxpayers in Block J comprising of Kikuubo with a population of 2,702 taxpayers in the Kampala Metro Tax District, (Kampala Metro Performance Report, 2017-2018).

3.4. Sample size and method

A sample size of 300 was used in this study. This was selected according to the sample size determination table by Krejce and Morgans, (1970). The researcher used convenience sampling to select the participants. Only readily accessible members of the target population were included. The adoption of the non-probability sampling method was due to the sensitivity of the topic by the study population. It was also used because the sample size was completely randomised and the

basis for selection was independent on the characteristics being measured. The unit of analysis was Block J, Kikuubo in Kampala Metro Tax District and the unit of inquiry were the taxpayers and individuals with businesses.

3.5. Data collection

A questionnaire was used because it gives an in-depth research. This according to (Creswell, 2003) results in first-hand information and more experience over a short period of time. The questionnaire survey was used by the researcher because it is practical and large amounts of information can be in a short period of time. The questionnaire consisted of only closed-ended questions.

3.6. Measurement of variables

Specifically, in this research, the following variables were measured by:

i. Corporate strategy was measured using the E-Tax Strategy and Taxpayer Education Strategy

ii. Information systems implementation was measured using Information quality, Systems quality and Service quality. This was according to works of Delone and McLean (2003).

iii. Information accessibility was measured using non-relational information sources i.e. online information (URA website, social media, URA app etc.), Television and Radio media, Print Information (Newspapers, etc.), and Workshops and seminars. This was according to the works of Zimmer, Henry and Butler 2007; Kelly and Hansel 1974; Martilla 1971; Ozanne and Churchill 1971; Webster 1970).

3.7. Validity and Reliability of the Instrument

In order to ensure the validity of the survey instrument, the instrument was given to two experts knowledgeable on the subject area to evaluate the relevance of each item in the instrument to the objectives to ascertain the relevance of the questions.

The Reliability of the data was ascertained by performing the Cronbach's Alpha Reliability Coefficient for Likert-Type Scales test. The results are as summarized in below;

Table 3.7.1: Reliability of variable scales

Variable	Cronbach's Alpha	Number of Items
Corporate Strategies		
E-tax Strategy	.906	7
Taxpayer Education	.955	6
Information Systems Implementation	.916	4
Information Accessibility	.954	6

The results above showed that all the study variables had reliable questions since the Cronbach's alpha statistic was above the threshold value of 0.70 according to Nunnally (1978). However, the taxpayer education strategy component alpha value improved from .937 to .955 after deletion of 3 items. Likewise, the alpha values for both Information systems implementation and information accessibility improved after the deletion of 3 items and 10 items respectively. The alpha value for information systems implementation improved from .829 to .916 and that of information accessibility from .776 to .954.

3.8. Data analysis

The data collected was edited for completeness and consistence to ensure correctness of the information given by the respondents. Statistical package for social scientists (SPSS 17) was used

for data entry and analysis of the study variables. The analysis to be run was descriptive analysis in order to establish the demographic sample characteristics of the respondents. Correlation analysis was run using Pearson's correlation coefficient to establish the relationship between the study variables. Regression analysis was used to determine the predictive power of the independent variable to the dependent variable.

3.9. Ethical considerations

To gain the much-needed trust and cooperation of the respondents upholding the highest degree of ethics was crucial, given the sensitivity regarding the research topic. Kaggwa (2004) notes that ethical standards promote values that are essential to collaborative work, such as trust, accountability, mutual respect, and fairness. As such the respondents were assured of confidentiality through withholding respondent's names, tax identifications numbers to ensure anonymity. In order to avoid bias, the researcher used the data collected for the reason for which it was collected.

CHAPTER FOUR

PRESENTATION AND INTERPRETATION OF THE RESEARCH FINDINGS

4.1. Introduction

This chapter presents the analysis of data and interpretation of the findings of the study about the sample characteristics of the respondents and the variables under study. It elaborates on the information regarding the representation of the respondents according to their demographic characteristics and the measurement of the study variables as well as the relationships between them. The data was collected by use of questionnaires and the empirical data was analyzed using SPSS package with focus on the objectives of the study.

4.2. Descriptive Statistics

The survey purposively targeted registered taxpayers by Uganda Revenue Authority and 100% of the respondents interviewed were taxpayers. The results below show the descriptive analysis for the respondents with the help of the frequency analysis. Frequency analysis was used to analyze the demographics data of the respondents.

Table 4.2.1: Descriptive statistics for sex of the respondents

		Frequency	Percent	Cumulative Percent
Valid	Male	180	60.0	60.0
	Female	120	40.0	100.0
Total		300	100.0	

These results are a representation of employment and business ownership patterns in Uganda where males dominate in management and business (Uganda Business Register 2011/2012).

Table 4.2.2: Descriptive statistics for Age of the respondents

		Frequency	Percent	Cumulative Percent
Valid	Below 25 years	62	20.7	20.7
	26-35 years	77	25.7	46.3
	36-45 years	98	32.7	79.0
	45 and above	63	21.0	100.0
Total		300	100.0	

The results reflect the Employment patterns in Uganda where the active labour force is aged between 20 and 50 years.

Table 4.2.3: Descriptive statistics for Educational background of the respondents

		Frequency	Percent	Cumulative Percent
Valid	Primary school	23	7.7	7.7
	O level	54	18.0	25.7
	A level	62	20.7	46.3
	Diploma	91	30.3	76.7
	Degree	65	21.7	98.3
	Post graduate degree	5	1.7	100.0
Total		300	100.0	

The education level was sufficient for the respondents to ably comprehend the items on the questionnaire and subsequently provide relevant responses to the questions with 30.3% of the respondents having attained a diploma.

Table 4.2.4: Descriptive statistics for nature of employment of the respondents

		Frequency	Percent	Cumulative Percent
Valid	Formal	52	17.3	17.3
	Informal	248	82.7	100.0
Total		300	100.0	

The above results correspond with the education distribution of some results regarding highest education level attained by respondents in table 4.2.3. The results agree with Uganda's national statistics where more than 70% of the workforce is employed in the informal sector.

Table 4.2.5: Descriptive statistics for category of taxes payed to URA by the respondents

		Frequency	Percent	Cumulative Percent
Valid	VAT	15	5.0	5.0
	Import duty	70	23.3	28.3
	Excise duty	42	14.0	42.3
	PAYE	52	17.3	59.7
	Income tax	121	40.3	100.0
Total		300	100.0	

The study revealed that the majority constituting of the respondents were paying income tax followed by import duty which is a representation of the nature of trade they are involved in.

4.3. Correlation Analysis

The Pearson's product moment correlation analysis was performed in order to establish the relationship between the study variables. The independent variables were assessed for multicollinearity to ensure that none of the variables were to closely related prior to running the regression analysis of Information Accessibility. The analysis was done on the research objectives and the methodology set for the study. The table below shows the relationships between the variables.

Table 4.3.1: Results of the correlation matrix

	1	2	3	4	5
Corporate Strategy (1)	**1**				
E-tax Strategy (2)	.910**	1			
Tax Education Strategy (3)	.916**	.666**	1		
Information Systems Implementation (4)	**.724****	**.610****	**.710****	**1**	
Information Accessibility (5)	**.679****	**.583****	**.654****	**.550****	**1**

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

4.3.1. The relationship between corporate strategy and information systems implementation

The correlation matrix revealed that there is a positive and significant relationship between information systems and corporate strategy (r = .724, p<.01). This result is true for the relationship between some components of corporate strategy with information systems implementation. Thus; information systems implementation and E-tax strategy (r = .610, p<.01) and information systems implementation with taxpayer education (r = .710, p<.01).

This means that corporate strategy is associated with information systems implementation in that when corporate strategy is well established it enhances the information systems implementation leading to better performance results.

4.3.2. The relationship between information systems implementation and information accessibility

The correlation results indicated a significant and positive relationship between information systems implementation and information accessibility (r = .550, p<.01). This is an indication that the level of information systems implementation improves information accessibility.

4.3.3. The relationship between corporate strategy and information accessibility

The results further revealed a significant and positive relationship between corporate strategy and information accessibility (r =.679, p<.01). The relationship between the components of corporate strategy and information accessibility were found to be significantly positive thus information accessibility and E-tax strategy (r =.583, p<.01) and information accessibility with Tax Education Strategy (r =.654, p<.01). These results reveal that the element of corporate strategy is important

in increasing information accessibility. Organisations should thus craft and adopt corporate strategies that enhance information accessibility to clients or customers within their ecosystems.

4.4. Multiple Regression Analysis

The regression model was used to assess the level to which corporate strategy, information systems implementation predicts information accessibility by taxpayers in Kikuubo. The results are as follows:

Table 4.4.1: Multiple Regression Model

	Unstandardized Coefficients		Standardized Coefficients		
Model	**B**	**Std. Error**	**Beta**	**t**	**Sig.**
(Constant)	1.544	.223		6.937	.000
Corporate Strategy	.300	.031	.589	9.598	.000
Information Systems Implementation	.099	.049	.124	2.022	.044
a. Dependent Variable: Information Accessibility					
R Square	.468		F Statistic		130.496
Adjusted R Square	.464		Sig.		.000[b]

The multiple linear regression results of information accessibility on corporate strategy and information systems implementation show that corporate strategy had a significant positive effect on information accessibility by the taxpayer (beta = .589, $p<.05$). This indicates that an increase in corporate strategy leads to an increase in information accessibility by the taxpayers. Likewise, information systems implementation was also found to have a significant positive effect on

information accessibility (Beta =.124, $p<.05$), implying that when there is an improvement in information systems implementation it will lead to an increase in information accessibility.

The results also indicate that variation in both corporate strategy and information systems implementation accounted for 46.4% variation in information accessibility (Adjusted R Square = .464). It was also found that corporate strategy and information systems implementation to be appropriate predicators of information accessibility since the model was found to be significant (F Statistic = 130.496, $p<0.01$).

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.1. Introduction

This chapter presents the discussion of findings, conclusion and recommendations to the study conducted in relation to corporate strategy, information systems implementation and information accessibility by taxpayers in Kikuubo. The chapter is further divided into five sections namely a section on discussion of findings, a section on conclusion, a section on presentation of the relevant recommendations, a section on limitations of the study and finally a section of suggested areas for further studies.

5.2. Discussion of findings

The ensuing discussion is centered on the findings that were obtained from the data analysis section. The order of the analysis findings is the same order that is followed while presenting the discussion of the findings. A comparison of what is and what was made in the process of presenting the discussion of the findings.

5.2.1. The relationship between corporate strategy and information systems implementation

Correlation and multiple regression analyses were conducted to examine the relationship between corporate strategy and information systems implementation. The statistical results indicated that there exists a positive and significant relationship between corporate strategy and information systems implementation. A positive and moderate degree of correlation between the components of corporate strategy i.e. e-tax strategy and tax education strategy and information systems implementation was further noticed.

These findings are supported by the work of Acur and Englyst (2015), who investigated corporate strategies in relation to connecting information systems and information technology in organizations. The scholars argued that more and more companies understand strategic information systems implementation as an important challenge to organizations. The decisions to invest in the implementation of information systems are driven by the need for firms to ably compete without losing strategic focus and thus calls for a well-defined strategy that is supported by the drivers, facilitators and other stakeholders.

The findings further revealed that both corporate strategy and information systems implementation had significant positive regression weights indicating that they predicted the outcome of an organization's information accessibility strategy. Corporate strategy on the other hand had the largest statistically significant contribution on the outcome of information accessibility by taxpayers with a beta of .589. The degree of correlation between the two predicator variables was found to be moderately correlated. These findings reveal the importance of involving all stakeholders at every stage of strategy formulation and implementation. Specifically in the context of this research ignoring taxpayers as one of the stakeholders would fail the intended outcomes of the strategy by the Revenue Authority.

The above findings underscore the need for organizations to craft appropriate corporate strategies that enhance an effective information systems implementation to leverage the return on investment.

In the same regard, the results are also supported by empirical findings from studies by URA (2004), McCarten (2004) that call for the adoption of corporate strategies that ensure efficiency and effectiveness in revenue collection. The findings underpin the importance of modern

information systems in regard to easing tax compliance, reducing compliance costs and minimizing the cost of tax administration. It's however worth-mentioning that stakeholder buy-in is a prerequisite for public sector organizations if implementation is to be successful. Guffey and Nienhaus (2002) established a strong relationship between buy-in and stakeholder support of the organization's strategic plan. Galpin (1998) noted that the difference between successful and unsuccessful strategy execution is the way organizations motivates and educates its stakeholders to act on a chosen strategy.

From the findings, it can be proposed that organizations that have strong alignment between corporate strategies and information systems implementations are able to achieve their strategic direction while those organizations that have mismatch alignment show less successful outcome. The findings are in line with both Drazin and Howard (2009) and Noble (2009) who underscored that proper strategy-structure alignment is a necessary precursor to the successful implementation of new business strategies. Schaap (2010) further emphasized that having a perfect corporate strategies can greatly help to ensure successful strategy implementation.

5.2.2. The relationship between information systems implementation and information accessibility

The statistical results revealed a moderate degree of correlation between information systems implementation and information accessibility and thus a positive significant relationship. The regression analysis showed that information systems implementation had a statistically significant unique contribution to information accessibility with a beta of .124 from the predicator variables.

This implies that even from statistical data, an organisation that has a very good information systems implementation procedure will necessarily have superb information accessibility. These

findings however, differ from those of previous scholars who have investigated the impact of information systems implementation on information accessibility for instance (Kazoleas, Kim, and Moffit, 2001) who argue that information accessibility is not something to overlook in today's corporate world.

On the other hand, these results support the argument of (Culnan and Mary, 2013), that prior research has found a strong link between the perceived accessibility of an information source and subsequent use. In the organizational communication literature, research has largely focused on the use of interpersonal and traditional formal, documentary sources. In the MIS literature, accessibility has been found to be positively related to user satisfaction but attitudes toward alternative information sources were not investigated nor has there been an effort to measure both the accessibility of the hardware component of an online system and the accessibility of the actual information once the user has gained access to a computer terminal.

This implies that information systems implementation is strategic in so far as they are used to realize strategic intent such as accessibility yet, while much has been said about aligning IS functionality with the strategic intent and how to organizationally implement strategically aligned systems, less is known of how to successfully implement strategic change associated with system use. These results further support the argument of Gronroos (2000) that a truly critical challenge within strategic Information Systems implementation. Drawing on a strategy-as-practice perspective we address this gap by developing a multi-dimensional view of IS strategy, conceptualizing three key challenges in the IS strategy process, to explain how and why a paper mill, despite successfully implementing a strategic production management system, failed to produce intended strategic change.

5.2.3. The relationship between corporate strategy and information accessibility

Correlation and multiple regression analyses were conducted to examine the relationship between corporate strategy and information accessibility. The study revealed a positive and moderate degree of correlation between the components of corporate strategy i.e. e-tax strategy and tax education strategy with information accessibility. The statistical results further revealed that of the two predicator variables corporate strategy had the largest statistically significant contribution on the outcome of information accessibility by taxpayers with a beta of .589.

These results reveal the importance for organizations to on-board all stakeholders and the essence of building stakeholder capacity in relation to a firm's chosen strategic direction. This for instance would involve crafting an organization information accessibility strategy that would detail the information needs of the stakeholders across the organization spectrum and avoid any information needs gaps. Many times internal stakeholders such as employees and external stakeholders such as customers are considered as the last people to even know about a firm's choice of strategy and yet having them contribute to the strategy formulation process would help in addressing all the concerns from a wider perspective. This lack of consideration is the reason Michlitsch (2010) attributed the conspicuous absence of the human factor as one of the major reasons why corporate strategy and information accessibility efforts fail.

The results are further supported by the work of (Boudreau, Loch, Robey and Straud, 1998), who confirm that the world is a rapidly changing canvas that visits a dynamic and turbulent environment on senior managers changing how Information Systems (IS) are used and needed in each organization. The scholars argued that nowadays the power to collect, assess, and disseminate information is a valuable strategic resource that any organization can use to improve its competitive advantage.

The findings support the work of Lauring and Thomsen (2009) who concluded that an abstract definition of the corporate strategies may seem less contentious; it has the disadvantage of making strategic implementation more difficult. An increased focus on information and communication management was suggested by the authors who noted that Van Riel's (2000) corporate story, as an effective method of managing information accessibility.

The study revealed that URA's corporate strategy has enhanced taxpayers' ease of access to information to the various service offerings through its online information sources (URA website, social media, URA app etc.) without the need to travel to its service centers. These findings agree with Bakos (2011) who found that in the internet market, a complete search of service offerings is possible at virtually no cost. However, the findings disagree with the assertions of Allen and Fjermestad (2011) who found that organizations cannot achieve competitive advantage simply by exploiting consumers' search costs, as they did in the physical market.

From the study, it is well demonstrated that URA has aligned its information accessibility strategy with their corporate strategies. culture and overall organizational strategy. It further revealed that organizations must understand what kind of stakeholders they serve and how they like to learn about things so as to craft the most effective and efficient corporate strategies. The study agrees with the findings of Gallaugher and Ransbotham (2014) who found that unattended issues on various information access sources such as on social media by customers may become an embarrassment, and firms should respond without emphasizing negative behaviors.

5.3. Conclusions

From the discussion of findings, it can be seen that there is a strong association between corporate strategy and information systems implementation, information systems implementation and information accessibility, and between corporate strategy and information accessibility by taxpayers in Kikuubo. Basing on this discussion, the following conclusions were reached.

5.3.1. The relationship between corporate strategy and information systems implementation

Corporate strategy has a significant influence on information systems implementation. This means if an organisation's corporate strategy is strong, then such an organisation is likely to implement good information systems (IS) that are able meet the needs of various stakeholders in its ecosystem. The same is true if the corporate strategy is weak.

It's becoming evident world over that public and private sector organizations are using IS to shape their corporate strategies all aimed at overcoming global competition, offering tailored products and services offerings and coming up with tighter performance standards. From this study it can be concluded that corporate strategy planning processes involve the identification and assessment of an organizational strategy set which informational sets delineates the organization's mission, objectives, strategies and other strategic attributes. These then transform into MIS Strategy Set which delineates information systems.

5.3.2. The relationship between information systems implementation and information accessibility

Information systems implementation has an overall significant influence on information accessibility by taxpayers. This means that if URA considers the taxpayers information needs prior

to the implementation of information systems, then information accessibility by the taxpayers will be high. The same applies if URA ignores the taxpayers' information needs during IS implementation.

Strategic information systems that are informed by an organization's corporate strategy and ecosystem in which they operate yield greater information accessibility especially where staff and customers (taxpayers) are involved in the development of such systems from scratch. Its worthy noting that IS are aimed at not only enhancing managers in making and implementing key decisions but also enabling taxpayers to be tax compliant which reduces compliance costs and minimizes the cost of tax administration. Information systems implementation planning processes are therefore critical as they ensure that information accessibility is developed as an integral part of the organization and not merely appended to it. As technology continues to transform the business environment, demand is growing for the development, purchase, maintenance and use of information and communication technology that is accessible to and usable by all taxpayers and employees. Leading companies recognize that fostering an accessible workplace is the smart thing to do, both from a business standpoint and a legal perspective.

5.3.3. The relationship between corporate strategy and information accessibility

Corporate strategy is very key in determining taxpayers' information accessibility needs. This means that a well-crafted and efficient corporate strategy, will enable taxpayers to efficiently access the information needs as they are well defined. The reverse is expected where organisations have poorly crafted corporate strategies, hindering information access.

Corporate strategy has clear implications on the quality of decisions made, the likely outcome of important initiatives undertaken by an organization and the strategies undertaken to meet an

organization's unique needs. It's clear that as a result of this, very few functions seem well positioned in aiding accessibility to critical information resources that can aid the decision-making process as well the continued contribution to an organizations' most important decisions. Critical decisions are made being mindful of the ever-changing ecosystems in which organizations operate and as result business processes should enable the collection of digital information resources that can be utilized across the organization and its ecosystem. This requires the effective identification of information owners who should be held accountable for maintenance, leveraging and management of that information.

5.4. Recommendations

It is evident from the findings that there is a statistically significant relationship between all the study variables. Uganda Revenue Authority should strive to;

i. Continuously build the capacity of taxpayers on how to use the E-tax system due to its critical role in ensuring voluntary tax compliance
ii. Set-up E-tax system service centres in extremely busy zones as a one stop centre to enable taxpayers who have limited accessibility access such services.
iii. Maintaining a good corporate image to ensure that its Taxpayers Education strategy is perceived in good light by the taxpayers.
iv. Formulate strategies other than taxpayers' education and e-tax strategies that enhance taxpayer voluntary compliance as opposed to forced compliance.

5.5. Limitations of the study

The study used self-administered questionnaire with close ended questions and this limited the amount of data collected.

i. The study used cross sectional research design of which sometimes make respondents to give answers that are not appropriate if it was longitudinal, it would have yielded better results.

ii. The limited nature of the sample used, which was drawn from one block out of the 13 blocks in the Kampala Metro Tax District (Kampala Metro Performance Report 2017-2018), thus the findings of this study may not be entirely representative of taxpayers in Kampala.

iii. The study used convenience sample selection which can be biased. As such the selected sample may not give a complete representation of the population. Thus, affecting the accuracy of the results of this study.

5.6. Suggested areas for further research

The following areas are suggested for future researchers to consider due to the limited scope of this study;

1) Since this research was cross sectional, future researchers can take a longitudinal study to establish the relationship among the variables used in the study as it may give more accurate results.
2) The perceived impact of corporate strategy on information systems
3) Linking corporate strategy and information systems with national development strategies
4) A taxpayers' perspective on the use of the E-Tax System

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Appendix I: Questionnaire

QUESTIONNAIRE FOR CORPORATE STRATEGY, INFORMATION SYSTEMS IMPLEMENTATION AND INFORMATION ACCESSIBILITY BY TAXPAYERS IN KIKUUBO

SECTION A: PERSONAL INFORMATION

1. Are you a registered taxpayer by URA? Yes ☐ No ☐
(If no terminate interview)

2. What is your gender category? Male ☐ Female ☐

3. What age bracket do you belong?

Below 25	26-35	36-45	45 and above

4. What is your highest level of education?

Primary School	O' Level	A' Level	Diploma	Degree	Postgraduate Degree

Other (Please specify) ……...……

5. Nature of employment? Formal ☐ Informal ☐

Please specify ***(e.g. accountant, engineer, teacher etc.)***
……..……

6. How long have you been paying taxes at URA? …...…….……

7. Which category of taxes do you normally pay? ***(Tick that apply)***

VAT	Import Duty	Excise Duty (Imports)	PAYE	Income Tax

Others (Please specify) ……

SECTION B:

The statements below present various aspects on corporate strategy at URA. Kindly indicate the extent to which you agree/disagree with the issues.

Strongly agree	Agree	Somewhat agree	Somewhat disagree	Disagree	Strongly disagree

6	5	4	3	2	1

	CORPORATE STRATEGIES						
	E-Tax Strategy						
1.	URA's website is able to open using multiple browsers.	6	5	4	3	2	1
2.	The e-tax system captures all the required data	6	5	4	3	2	1
3.	I can generate relevant and reliable reports using the e-tax system	6	5	4	3	2	1
4.	I have been trained on how to use URA's e-tax system	6	5	4	3	2	1
5.	Taxpayer adoption of URA's e-tax is not as fast as anticipated	6	5	4	3	2	1
6.	I can contact URA electronically for a service or information, via a website, app, social media, e-mail or telephone.	6	5	4	3	2	1
7.	I can access information about the different services as well as the corresponding tariffs, on URA's website, app, etc.	6	5	4	3	2	1
	Taxpayer Education Strategy						
8.	Taxpayer awareness has enlightened me on the need to pay taxes.	6	5	4	3	2	1
9.	Taxpayer awareness has enabled me file returns easily using the E-Tax system.	6	5	4	3	2	1
10.	Taxpayer sensitization has played a vital role in changing my attitudes towards paying taxes.	6	5	4	3	2	1
11.	Workshops and seminars are more detailed and provide ample time for me to conceptualize ideas.	6	5	4	3	2	1
12.	I am satisfied with the training services provided by URA on filing of taxes using the e-tax system.	6	5	4	3	2	1
13.	It is easier for me to file/lodge documents than before.	6	5	4	3	2	1

SECTION C:

The statements below present various aspects on information systems implementation by URA. Kindly indicate the extent to which you agree/disagree with the issues.

Strongly agree	Agree	Somewhat agree	Somewhat disagree	Disagree	Strongly disagree
6	5	4	3	2	1

	INFORMATION SYSTEMS IMPLEMENTATION						
1.	My suggestions on improving the E-tax system are implemented	6	5	4	3	2	1
2.	I can access the system any time and it's an easy source of information	6	5	4	3	2	1
3.	I can view all the information I want when using the E-tax system.	6	5	4	3	2	1
4.	I agree that the system is relevant and would improve on the efficiency of revenue collection processes	6	5	4	3	2	1

SECTION D:

The statements below present various aspects on information accessibility by URA. Kindly indicate the extent to which you agree/disagree with the issues.

Strongly agree	Agree	Somewhat agree	Somewhat disagree	Disagree	Strongly disagree
6	5	4	3	2	1

	INFORMATION ACCESSIBILITY						
1.	Am satisfied that the system is accessible and features capture my needs and requirements	6	5	4	3	2	1
2.	I can access Internet services at URA's regional offices.	6	5	4	3	2	1
3.	The URA website has a user-friendly interface and is easy to navigate	6	5	4	3	2	1
4.	Information provided to taxpayers gives the right level of detail	6	5	4	3	2	1
5.	Information provided to taxpayers has the right formats	6	5	4	3	2	1
6.	I have attended URA training(s) and awareness opportunities on information accessibility	6	5	4	3	2	1

Thank you so much