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# Information Behaviour of Revenue Collectors in Lagos State, Nigeria

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## **Introduction**

Government needs funds to execute social obligations to the public. These social obligations include but are not limited to the provision of infrastructure and social services (good educational system, good roads, good health care system, etc.). This perhaps explains why the government shows great concern for a medium through which fund can be made available to achieve their set goals for the society. It becomes the responsibility of the government to source for funds to enable her provide basic amenities to the citizenry who are the beneficiaries.

One of the media through which government generate funds is taxation. The citizens are expected to discharge their civic responsibility by paying their taxes as these contribute to the development and administration of the society at large (Murkur, 2001). Soyode and Kajola (2006) defined tax as a compulsory exaction of money by a public authority for public purposes. The authors noted that it is possible for tax payers not to receive anything identifiable for their contribution but that they have the benefit of living in a relatively educated, healthy and safe society. The responsibility to ensure that tax is collected rest on the government and it is their responsibility too to ensure that they have information about the tax payers. Such information could range from sex, age, occupation, and location of the citizens. The tax collectors need this information at their fingertips to be able to fulfil their obligation of collecting tax money from the citizens.

Information is acknowledged as a commodity in the world today. Our economy depends primarily on the production and consumption of information (Straubhaar, LaRose & Davenport, 2011); thus, information propels the society forward. However, different definitions have been given to information based on perception, context and discipline. For this study, information is defined as facts, opinions, news, databases, symbols, etc. that change the knowledge state of the

recipient either positively or negatively (Popoola, 2006). While information behaviour on the other hand is defined by Pettigrew, Fidel and Bruce (2001) as the study of how people need, seek, give and use information in different contexts, including the work place and everyday living. Hence the assessment of information behaviour of revenue collectors becomes vital. In the context of this work, information behaviour is used as it applies to revenue collectors' information need, seeking, sources, access and use with regard to their job activities. Many factors determine level of awareness, information behaviour of revenue collectors and eventually compliance to tax laws by citizens. For revenue collectors to have information on tax law, they must have access to relevant information, be able to read and understand it. There are a number of studies on human information behavior in various work contexts, Wilson (2000, Rafiq and Ameen, 2009, and Eunkyung, Myunghyun and Yongbeon, 2008) for example. However, there is little or none of such literature in the context of revenue collectors in Nigeria.

### **Objectives of the Study**

The general objective of this study is to investigate information behaviour of tax collectors in Lagos State. The specific objectives are to:

1. find out the information need of revenue collectors in Lagos State Internal Revenue Service.
2. establish the information seeking pattern of revenue collectors in the Internal Revenue Service, Lagos.
3. investigate the information sources used by revenue collectors.
4. assess the level of ease associated with information access/retrieval of revenue collectors in Lagos.
5. find out the challenges revenue collectors face in seeking information.

## **Review of Related Literature**

Information behaviour is described as the many ways in which human beings interact with information, it is particularly concerned the ways in which people seek and utilize information. In the context of this study, information behaviour includes information need, seeking, sources, access and retrieval as well as use by revenue collectors. According to Ehikhamenor (1990), information need could be referred to as the extent to which information is required to solve problems, as well as the degree of expressed satisfaction or dissatisfaction with the information. A more embracing definition of information need was given by Case (2007) who described it as a situation that arises when an individual senses a problematic situation or information gap, in which his or her internal knowledge and beliefs, and model of the environment fail to suggest a path towards the satisfaction of his or her goals. However, the understanding of information needs and information-seeking behavior of various professional groups is essential as it helps in the planning, implementation, and operation of information system, and services in work settings (Devadason and Lingman, 1997).

Considering revenue collectors information needs, they are the requirements for information as they are necessary to fulfill a task (International Organization for Standardization in Blom (1983). Wilson (2000) opined that information needs are influenced by a variety of factors such as the range of information sources available, the uses to which the information will be put, the background, motivation, professional orientation and individual characteristics of the user. In this respect, revenue collectors may experience a gap that suggests they need information that will aid in collection of tax money. These requirements could be information on age of the citizens, their job status, education and residence. Such an identified information need may lead to information seeking and the formulation of requests for information (Ingwersen and Järvelin, 2005).

Information seeking which results from the recognition of some need is viewed by Wu (2011) as a phenomenon that involves searching for, extracting, and using information for a specific purpose when a person does not have sufficient prior knowledge. People can seek information for different purposes. For revenue collectors, they are likely to seek for information on tax payment of the citizens. More so, Bhatti (2009) noted that information seeking behaviour is expressed in various forms, from reading printed materials to research and experimentation. Thus, information seeking begins when someone perceives that the current state of possessed

knowledge is less than that needed to deal with the problem at stake. The individual begins to look for sources to obtain information to satisfy the felt need(s). For revenue collectors, they are likely to express their information seeking by searching and reading from different information sources available to them.

Information can be found in different sources. Hence, an information source is defined as the physical (or digital) entities in a variety of media providing potential information (Ingwersen and Järvelin, 2005). Lawal (2007), Fiedler, Lash, Wong and Tiainen (2006), Agarwal, Xu and Poo (2011) and Almutairi (2011) attest that information sources are stored in various media, print and non-print, namely: books, journals, newspapers, computers, databanks, cassettes, discs, tapes, etcetera and it is transmitted by printing or orally, audio-visually, telegraphically, electronically, peer, direct supervisors, and experienced coworkers, superiors, etcetera. Individuals can seek information from these varieties of sources, and these sources convey information in a variety of ways. However, Graleska-Vickery (1976), specifically classified the following sources of tax agents' information namely: technical or non-technical, oriented to project or to profession, public or private, printed or generated on site, and of continuing or ephemeral value; these could as well be found in any of the aforementioned. It is important that revenue collectors access and use information from these sources as they are carriers of different information.

Access to information implies proximity and ease associated with obtaining information from the source(s). Information is accessed through various channels (e.g. colleagues, and the Internet) from various sources (e.g. colleagues, and text books). An information source contains relevant information whereas a channel guides the user to pertinent sources of information (Byström and Järvelin 1995). Researchers have identified various obstacles to information access and that could as well hinder use. For example, Uhegbu (2007) identifies five obstacles to information access and use thus: economic, social, environmental, occupational, and infrastructure. Etim (2000) identified physical infrastructure, technical, and managerial capabilities. Other obstacles to effective access to information also include lack of awareness; inaccessibility; information explosion; bibliographic obstacles; environment; poor infrastructure; declining budgets and rising costs; costs for users; staff attitude toward users; and crime. In similar manner, a study of information seeking behavior of oil and gas industry workers in the context of health, safety and emergency response by Marcella, Pirie and Rowlands (2013),

access to relevant information was found to be a challenge to perform their roles safely. In other words, once one has access to information, the next likely thing to do is to retrieve the relevant ones and put to use.

Information use is defined as the physical and mental acts humans employ to incorporate found information into their knowledge base or knowledge structure (Wilson, 2000). To Dervin (1992), information use is a process condition where the user tries to make sense of discontinuous reality in a series of information use behaviors. Hence, Moorman, Zaltman, and Deshpande (1992) also defined information use as the extent to which information influences the user's decision making, either when performing their job or in another activity. Information put to use must have effect on the user (be it individual or group) which includes the construction of new knowledge and new meanings, the transformative act of shaping decisions and influencing others, and the movement and exchange of information with colleagues. Information use of revenue collectors will depend on their ability to use information to act on tax payers by knowing their job status, educational background, where they live, among others.

### **Methodology**

The study adopted survey research design. The population comprised 150 staff of Lagos Internal Revenue service, head office at Alausa and branch office at Ilupeju Lagos, Lagos State. All staff members were used for the study. Data collected was analyzed using descriptive statistic like percentages, frequency count, mean and standard deviation.

### **Presentation of Findings**

The objective of this study is to investigate the information behavior of revenue collectors in Lagos State, Nigeria. A total of 150 copies of questionnaire were administered to the respondents in two branches of Lagos State Internal Revenue Service. One hundred and fifty (150) copies of questionnaire were filled and returned showing 100% return rate.

### Information Need of Revenue Collectors

In order to find out the information need of tax collectors, respondents were asked to rate their information need from the available options: Strongly agree (SA =5), Agree (A =4), Undecided (U =1), Strongly disagree (SD =3), Disagree (D =2). The result is presented on table 1.

**Table 1: Information need of revenue collectors**

<i>Information need</i>	SA (%)	A (%)	U (%)	D (%)	SD (%)	MEAN X	Std. Deviation SD
Information to determine corporate tax.	76 (51%)	74 (50%)	0 (0%)	0 (0%)	0 (0%)	4.5067	.50163
Information to ensure legal information is not breached.	68 (45%)	80 (53%)	0 (0%)	2 (1%)	0 (0%)	4.4267	.04668
Information on level of in-come of taxpayer.	91 (61%)	41 (28%)	0 (0%)	10 (6%)	8 (5%)	4.3133	1.12409
Information on individual tax to be paid.	56 (37%)	75 (50%)	10 (6%)	5 (3%)	4 (4%)	4.1600	.890525
Information to ensure they do not over bill or under bill taxpayers.	61 (41%)	60 (40%)	10 (6%)	12 (8%)	7 (5%)	4.0400	1.10448

Table 1 shows that information need of employees in Lagos Internal Revenue Service ranked highest with information to determine corporate tax with mean score of (4.5067) and standard deviation of (.50163) followed closely by legal information to ensure that information is not breached with mean score of (4.4267) and standard deviation of (.4668), followed by information on the level of income of tax payer with a mean score of (4.3133) and standard deviation of (1.12409). While information on individual tax to be paid and information to ensure that they do not over bill or under bill payers ranked the least with mean score of (4.1600) and standard deviation of (1.12409), and mean score of (4.0400) and standard deviation of (1.10448) respectively. From the result on table 1, it is obvious that information on individual tax to be paid and information to ensure that they do not over bill taxpayers are the least important need of the respondent. This implies that revenue collectors quite recognize the need for information in order to be effective on their jobs.

### Information seeking pattern

Respondents were asked to state their information seeking pattern. The result is shown in table 2.

**Table 2: Information Seeking Pattern of Lagos Internal Revenue Service**

S/N	STATEMENT	RESPONSE OPTION	F	%
1.	I seek information in the following area of my work	Coordinating	55	37
		Planning & organizing	48	32
		Decision making	47	31
2.	Factors that largely influence my source selection is	Reliability of source	65	43
		Relevance of source	40	27
		Awareness of source	20	13
		Quality of source	15	11
		Availability of source	10	6

3.	On a crucial issue, my first contact when seeking information is	Similar case files Superiors in the office Colleagues in the office Digital format Print format	62 45 35 5 3	41 30 23 3 2
4.	Sources of information I spend time seeking is	Similar case files Superiors in the office Colleagues in the office Digital format Print format	62 45 35 5 3	41 30 23 3 2
5.	Time I devote to active information seeking per week	As the need arises 1 – 3 hours 4 – 6 hours 7 hours or more	57 41 31 21	38 27 21 14

Table 2 indicates the information seeking pattern of revenue collectors in Lagos Internal Revenue Service. Information for coordinating 55(37%) ranked highest, this is followed by planning and organizing 48(32%) and decision making 47(31%) respectively. This finding indicates that revenue collectors seek information basically for coordinating, planning and organizing their work. This closely corroborates the findings of Madukoma and Opeke (2013) who established that respondent's information seeking pattern ranged from information on decision making activities in their jobs; information about planning their jobs; and information on organizing.

Furthermore, 65(43%) of the respondents are of the opinion that reliability of sources influence their selection source, 40(27%) said it is the sources' relevance, those that believed in the awareness of source were 20(13%) and 15(11%) indicated it is the quality of sources and 10(6%) indicated that it is the availability of the sources. This shows that for revenue collectors, reliability of source, relevance of source and awareness of source influence their information source's selection. This finding disagrees with the finding of Argarwal, Poo, and Xu (2011) who found out that respondents information seeking is influenced most by quality and access to information.

Table 2 also shows revenue collectors' first contact when seeking information, 62(41%) indicated that similar case files is their first contact when seeking information, 45(30%) said superiors in the office, colleagues in the office as first contact rated 35(23%), while digital format rated the least with 5(3%) and print format with 3(2%). This implies that revenue collectors contact sources close to them when seeking information.

From table 2, findings also reveal sources revenue collectors spend time seeking information from. Majority of the respondents indicated similar case file 62(41%), this is followed with superiors in the office with 45(30%), and colleagues in the office had 35(23%). This could mean that these were sources revenue collectors attached importance to.



As regards time devoted to active information seeking per week, 57(38%) devote time to information seeking as the need arises. This is followed by 41(27%) who indicated 1 – 3 hours, 31(21%) noted 4 – 6 hours, 21(14%) 7 hours or more ranked the least. This implies that the time revenue collectors spend in information seeking is dependent on the need.

Respondents were asked to indicate their sources of information with these rating options: Effectively Utilized (EU =4), Moderately Utilized MU =3), Inadequately Utilized (IU =2) and Not Utilized (NU =1). The result is shown in table 3.

**Table 3: Information sources used by revenue collectors**

<i>Information source</i>	<b>EU (%)</b>	<b>MU (%)</b>	<b>IU (%)</b>	<b>NU (%)</b>	<b>MEAN</b>	<b>Std. Deviation</b>
Online (internet) sources	141 (94%)	9 (6%)	0 (0%)	0 (0%)	3.9400	.01946
Subordinates in the office	25 (17%)	52 (35%)	56 (37%)	17 (11%)	3.6100	.70164
Print materials e.g. books, journal etc.	75 (50%)	75 (50%)	0 (0%)	0 (0%)	3.5000	.50168
Subordinates outside the office.	12 (8%)	23 (15%)	53 (35%)	62 (41%)	3.4300	.08700
Media sources e.g. television, radio, etc.	8 (5%)	10 (6%)	65 (43%)	67 (46%)	3.3000	.56000
Superiors in the office.	56 (37%)	46 (31%)	28 (19%)	20 (13%)	3.1000	1.2700

Table 3 reveals that the information sources used by revenue collectors, rated highest with online sources as it has a mean score of (3.9400) and standard deviation of (.01946) followed by subordinates in the office with a mean score of (3.6100) and standard deviation of (.70164) followed by print materials such as books and journal with mean score of (3.5000) and standard deviation of (.50168) followed by subordinates outside office with mean score of (3.4300) and standard deviation of (.08700). The least information sources used by revenue collectors was media such as television with mean score of (3.3000) and standard deviation of (.56000) and superiors in the office with mean score of (3.1000) and standard deviation of (.56000). This finding supports the work of Bloom (1983) who opined that the tax agencies information needs are requirements for information as they are necessary to fulfill their tasks.

The respondents were asked to indicate how easy it is for them to access and retrieve information from the various sources using the following response format: Very easy (VE =4), Easy (E =3), Slightly easy (SE =2), Not easy (NE=1).

**Table 4: Easiness to access and retrieve information from sources**

<i>Information retrieval</i>	<b>VE (%)</b>	<b>E (%)</b>	<b>SE (%)</b>	<b>NE (%)</b>	<b>MEAN</b>	<b>Std. Deviation</b>
Print materials e.g. books, journal etc.	75 (50%)	75 (50%)	0 (0%)	0 (0%)	3.5000	1.2010
Online (internet) sources	71 (47%)	79 (53%)	0 (0%)	0 (0%)	3.4100	.08900
Superiors in the office.	40 (27%)	46 (31%)	21 (14%)	43 (28%)	3.0000	1.1000
Subordinates in the office	56 (37%)	52 (35%)	10 (6%)	32 (21%)	2.8800	.09500
Media sources e.g. television, radio, etc.	10 (6%)	8 (5%)	65 (43%)	67 (46%)	2.1750	.06571
Subordinates outside the office.	12 (8%)	23 (15%)	62 (41%)	53 (35%)	1.9267	.07573

Table 4 reveals information access and retrieval of revenue collectors Lagos State. Print media such as books, journals, etc. ranked highest with mean score of (3.5000) and standard deviation of 1.2010, followed closely by online (internet) sources with mean score of (3.4100) and standard deviation of (.08900), followed by superiors in the office with mean score of (3.0000) and standard deviation of (1.1000), while subordinates in the office with mean score of (2.8800) and standard deviation of (.09500), media sources (television, radio, etc.) with mean score of (2.1750) and standard deviation of (.06571) and finally subordinate outside the office with mean score of (1.9267) and standard deviation of (.07573) ranked least. This implies that the respondents find it easy retrieving information from sources available at their disposal.

In order to establish the challenges revenue collectors face when seeking information, they were asked to pick from lists of option made available to them. Strongly agree (SA =5), agree (A =4), undecided (U =1) Disagree (D =2) strongly disagree (SD 3). Table 5 depicts the answers.

**Table 5: Showing challenges faced in information seeking of revenue collectors.**

<i>Challenges faced</i>	<b>SA (%)</b>	<b>A (%)</b>	<b>U (%)</b>	<b>D (%)</b>	<b>SD (%)</b>	<b>MEAN</b>	<b>Std. Deviation</b>
Information materials are not current.	50 (33%)	42 (28%)	3 (2%)	35 (23%)	20 (13%)	3.4400	1.47680
Lack of time to seek information.	35 (22%)	65 (44%)	0 (0%)	25 (17%)	25 (17%)	3.4000	1.43307
Inadequate information retrieval Skills	29 (19%)	27 (18%)	0 (0%)	50 (33%)	44 (29%)	2.6467	1.53324
Lack of access to information sources.	19 (13%)	29 (19%)	10 (6%)	46 (31%)	46 (31%)	2.5267	1.42224
Lack of awareness	19 (13%)	29 (19%)	10 (6%)	46 (31%)	46 (31%)	2.5267	1.42224

As regards challenges faced by revenue collectors in information seeking, information not being current took the lead as it had a mean score of (3.4400) and standard deviation of (1.47680). This is closely followed by lack of time to seek information with a mean score of (3.4000) and standard deviation of (1.43307); followed by inadequate information retrieval skill with a mean score of (2.6467) and standard deviation of (1.53324); followed by lack of access to information source and lack of awareness with mean score of (2.5297) and standard deviation of (1.42224), mean score of (2.5267) and standard deviation of (1.42224) respectively. The finding in this case indicates that non-current information and lack of time to seek information are major hindrance to information use by revenue collectors.

### **Conclusion and Recommendations**

This study has established that revenue collectors' utmost information need were information to determine corporate tax, information to ensure legal information is not being breached and information on level of income of taxpayers. The study also established that revenue collectors seek information mostly for coordinating their work. The study also established that reliability of source and relevance of source largely influences their source selection; similar case files and superior in their office are their first contact when seeking information to enhance their job. Further, online (internet) sources, subordinates in the office and print materials are the major sources used by revenue collectors. Print materials and online sources form the sources they access and retrieve information easily. While information use has positive impact on their job as it aids in generation of new ideas and creative thinking and also help them in meaningful contribution during meetings as revealed above. Though information on individual tax to be paid and information to ensure they do not over bill taxpayers rated low, the study recommends that workshops and seminars should be organized by information managers to educate the respondents on the need for various types of information that could enhance their job activities. Also, revenue collectors should seek information more in the area of decision-making as that lays a foundation for planning, organizing and coordinating which majority of the respondents seem to show more interest on.

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