Electronic Tax Monitoring, Fiscal Transparency and Digital Capacity Constraints in Nigeria: A Content Analysis

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Abstract
The digital transformation of tax administration has increasingly positioned electronic tax monitoring as an important mechanism for improving the quality, traceability and transparency of public revenue information. However, the availability of electronic platforms does not necessarily guarantee effective fiscal transparency where institutional, technological and human-capacity limitations constrain their utilisation. This article examined two issues: the effect of electronic tax monitoring on fiscal transparency within Nigeria's public revenue institutions and the institutional, technological and human-capacity challenges constraining the effective use of electronic tax monitoring and big data analytics for fiscal governance. The study adopted a qualitative scoping content-analysis design. Relevant conceptual, empirical and policy-oriented materials contained in the source study were systematically identified, screened, coded and thematically synthesised. The analysis focused on recurring evidence concerning electronic records, revenue information quality, institutional capacity, technological infrastructure, professional competence, interoperability, data governance and taxpayer rights. The scoping analysis indicates that electronic tax monitoring contributes to fiscal transparency principally by generating verifiable, time-stamped and reconcilable records of tax-related transactions. The analysis further identifies three broad categories of constraints: institutional constraints involving fragmented systems, uneven implementation and weak governance arrangements; technological constraints involving inadequate analytical infrastructure, interoperability limitations and uneven digital maturity; and human-capacity constraints involving shortages of professionals with combined accounting, forensic and data-analytic skills. The evidence also indicates that Nigeria's electronic tax infrastructure has developed more rapidly than the analytical and human capacity required to exploit it fully. The article concludes that electronic tax monitoring should be understood not merely as an administrative convenience but as a transparency infrastructure whose effectiveness depends on institutional coordination, technological interoperability, professional competence and responsible data governance.

Keywords: *electronic tax monitoring, fiscal transparency, digital tax administration, institutional capacity, technological capacity, human capacity, Nigeria*

1. Introduction

Tax administration has undergone a significant transformation as governments increasingly replace manual revenue collection procedures with electronic registration, filing, payment and monitoring platforms. Digitalisation has changed the manner in which tax authorities generate, store, retrieve and verify information relating to taxpayers and revenue transactions. The transformation is particularly important in developing countries, where weaknesses in documentation, monitoring and institutional coordination can undermine revenue mobilisation and public accountability. Nigeria has progressively introduced electronic mechanisms into tax administration. The development of electronic tax registration, filing and payment systems has created an expanding digital record of taxpayer activities. The source study identifies electronic tax monitoring as an important component of the broader technological transformation of Nigerian revenue administration. It specifically treats electronic monitoring as the data-generating layer upon which subsequent analytical and forensic activities depend.

Electronic monitoring is potentially important for fiscal transparency because transparency requires reliable, comprehensive, timely and verifiable fiscal information. Where revenue transactions are recorded electronically, information can be retrieved, compared and subjected to subsequent scrutiny more readily than under fragmented paper-based systems. The availability of time-stamped electronic records can therefore narrow opportunities for unexplained discrepancies between transactions and reported revenue. The relationship between electronic monitoring and fiscal transparency, however, is not automatic. A digital platform may generate information without necessarily producing transparent fiscal outcomes. Transparency depends on the completeness of the data, the integrity of the systems, the ability of institutions to reconcile information, the accessibility of relevant information to authorised oversight bodies and the capacity of personnel to interpret and use the information effectively. This distinction is particularly important in Nigeria because digitalisation has developed unevenly across revenue institutions. The source document notes that electronic tax monitoring recorded a relatively high mean maturity score of 3.86, whereas big data analytics recorded a lower level of maturity. This difference suggests that the country has made greater progress in creating electronic records than in developing the analytical capability required to exploit those records. The technological issue is therefore closely connected to institutional and human-capacity questions. Electronic systems require reliable infrastructure, compatible databases, data standards and continuous maintenance. They also require personnel capable of operating, interpreting and auditing digital systems. Okoro et al. (2025), for example, position artificial intelligence and data analytics as emerging components of Nigerian tax enforcement, while the source study observes that predictive audit selection, network-based fraud detection and forensic revenue assurance remain less developed than taxpayer-facing digital services.

The human-capacity problem is equally important. Tax professionals increasingly require knowledge extending beyond conventional accounting and auditing. Digital tax administration requires competence in data analysis, forensic investigation, electronic evidence, information systems and interpretation of algorithm-generated alerts. Oladapo (2026), as reviewed in the source document, provides evidence that different dimensions of professional expertise do not contribute equally to tax fraud detection, highlighting the need to strengthen forensic investigative and legal competencies alongside conventional accounting expertise. Institutional governance creates a further dimension. As tax administration becomes increasingly dependent on automated and analytical systems, institutions must establish rules governing data access, privacy, algorithmic decision-making, explainability and taxpayer rights. The source study specifically recommends a governance and ethics framework covering data privacy, algorithmic explainability and taxpayers' rights of appeal.

Consequently, the issue of electronic tax monitoring should not be reduced to whether a tax authority possesses a digital platform. The more important question is whether the institution possesses the institutional, technological and human capacity required to transform electronic records into reliable, transparent and accountable fiscal information.

This article therefore uses content analysis within a scoping-review orientation to examine Objective Four and Objective Five of the source study. Rather than reproducing the quantitative regression analysis used in the first article, it synthesises the relevant evidence thematically.

2. Objectives of the Study

The article is guided by two objectives extracted directly from the source document:

1. To evaluate the effect of electronic tax monitoring on fiscal transparency within Nigeria's public revenue institutions.
2. To identify the institutional, technological and human-capacity challenges that constrain the effective use of big data analytics and electronic tax monitoring for forensic revenue assurance and fiscal transparency in Nigeria.

3. Research Questions

1. How does electronic tax monitoring contribute to fiscal transparency within Nigeria's public revenue institutions?
2. What institutional, technological and human-capacity challenges constrain the effective use of big data analytics and electronic tax monitoring for fiscal transparency and revenue assurance in Nigeria?

4. Literature Review

4.1 Electronic Tax Monitoring

Electronic tax monitoring refers to the use of digital systems to register taxpayers, receive tax returns, process payments, maintain transaction records and facilitate monitoring of taxpayer activities. It differs from big data analytics in functional terms. Electronic monitoring produces and preserves the underlying digital records, while analytics subsequently processes those records to identify patterns and generate intelligence.

This distinction is particularly useful for understanding fiscal transparency. A transparent tax administration requires an evidentiary trail showing how revenue is assessed, collected, recorded and reported. Electronic monitoring contributes to this trail by creating digital records that can potentially be reconciled and independently scrutinised.

Okoro et al. (2025) identify artificial intelligence and data analytics as emerging tools in Nigeria's tax enforcement environment. The source document notes that the Federal Inland Revenue Service tax calculator, Joint Tax Board application and state-level electronic tax portals represent examples of Nigeria's movement toward technology-assisted tax enforcement.

4.2 Fiscal Transparency

Fiscal transparency refers to the availability and reliability of information concerning government fiscal activities. In the context of taxation, it encompasses the ability to trace revenue assessments and collections, verify reported revenue information and provide appropriate information for institutional oversight.

Electronic tax monitoring can support these requirements because digital systems create records that can be searched, reconciled and audited. The source document conceptualises electronic monitoring as providing a comprehensive, time-stamped transactional record that forms the foundation for both forensic and transparency functions.

However, transparency requires more than data creation. If electronic information remains inaccessible, fragmented across incompatible platforms or inadequately governed, the mere existence of digital records does not necessarily produce meaningful accountability.

4.3 Institutional Capacity

Institutional capacity concerns the organisational structures, rules, coordination mechanisms and governance arrangements that enable an institution to implement technology effectively.
For electronic tax monitoring, institutional capacity includes:
• clear responsibility for digital tax administration;
• coordination among federal and state revenue institutions;
• standardised procedures;
• data governance arrangements;
• monitoring and evaluation mechanisms;
• institutional support for digital transformation; and
• appropriate legal and regulatory frameworks.
The source document identifies uneven digital maturity across Nigerian revenue institutions as an important concern. The recommendation to extend electronic tax infrastructure to underserved sub-national institutions indicates that institutional digital capacity remains uneven.

4.4 Technological Capacity

Technological capacity refers to the availability and functionality of the hardware, software, databases, connectivity and interoperability required to operate electronic tax systems.
The source document indicates that Nigeria has developed electronic tax infrastructure but that the analytical infrastructure required to convert transactional data into sophisticated revenue intelligence remains comparatively underdeveloped. This creates a technological asymmetry: taxpayer-facing digital systems may exist while back-end analytical systems remain limited.
The distinction is important because the effectiveness of electronic tax monitoring ultimately depends upon whether information generated by one platform can be securely transferred, reconciled and analysed across other institutional systems.

4.5 Human Capacity

Human capacity concerns the knowledge, technical skills and professional competencies required to operate and interpret digital tax systems.
The contemporary tax professional increasingly requires skills extending to electronic tax administration, data analytics, digital forensic accounting, information technology, cyber-risk awareness, electronic evidence management, interpretation of analytical outputs and data governance. Oladapo (2026) provides particularly relevant evidence. The study examined forensic accounting expertise and tax fraud detection among FIRS professionals and considered forensic investigative skills, legal knowledge, auditing techniques and financial-ratio analysis. The source document reports that forensic investigative skill and legal knowledge were positively associated with tax fraud detection, while conventional auditing and financial-ratio analysis showed a negative association. This evidence suggests that conventional accounting knowledge alone may not adequately address contemporary technology-mediated tax administration challenges.

5. Theoretical Framework

5.1 Institutional Theory — Recommended

Institutional Theory is the strongest option for this article because Objective Five specifically examines institutional, technological and human-capacity constraints.

Institutional Theory explains how organisational behaviour is influenced by formal rules, norms, organisational structures and pressures for legitimacy. Applied to electronic tax administration, the theory suggests that successful digital transformation depends not merely on acquiring technology but on embedding the technology within appropriate institutional structures. Under this framework, electronic tax monitoring will be effective where:

- institutions possess clear digital governance structures;
- formal rules support electronic tax administration;
- revenue agencies coordinate their activities;
- personnel have appropriate competencies; and
- technological practices become institutionalised.

The theory therefore explains why two revenue institutions possessing similar technological platforms may achieve different transparency outcomes.

5.2 Option 2: Technology–Organisation–Environment (TOE) Framework

The TOE framework combines technology, organisation and environment. It is suitable where the article is framed around digital tax technology adoption, organisational readiness and regulatory pressures.

5.3 Option 3: Resource-Based View

The Resource-Based View can be used if the article is framed around institutional capabilities. Technological infrastructure, skilled personnel, data resources and organisational knowledge represent strategic resources.

6. Research Method

6.1 Research Design

The study adopted a qualitative scoping content-analysis design. This approach was selected because the purpose was not to statistically estimate relationships among variables but to map, organise and synthesise existing evidence concerning electronic tax monitoring, fiscal transparency and the constraints affecting digital tax administration.

The approach was particularly appropriate for Objective Five because institutional, technological and human-capacity constraints occur across different types of evidence and cannot adequately be represented through a single numerical indicator.

6.2 Scoping Approach

The scoping process involved four stages:

- identification of relevant literature and documentary evidence contained in the source study;
- screening of materials for relevance to Objectives Four and Five;
- extraction and coding of recurring concepts; and
- thematic synthesis of the coded evidence.

The analysis focused on evidence relating to electronic tax monitoring, fiscal transparency, institutional capacity, technological capacity, human capacity, digital infrastructure, interoperability, professional skills, governance and taxpayer rights.

6.3 Unit of Analysis

The unit of analysis consisted of statements, findings, recommendations and conceptual arguments concerning electronic tax monitoring and the factors influencing its effectiveness.

Unlike the first article, no regression coefficients were recalculated and no questionnaire data were reanalysed. The quantitative findings contained in the source document were treated as documentary evidence rather than as new survey data.

6.4 Content-Coding Procedure

The extracted material was coded into three principal categories:
Institutional constraints: governance, coordination, uneven institutional adoption, policy and regulatory limitations.
Technological constraints: infrastructure, interoperability, digital maturity, data integration and analytical capability.
Human-capacity constraints: skills, professional training, data-analytic competence and digital forensic expertise.
The coded categories were then compared across the relevant materials to identify recurring patterns.

7. Results and Discussion

7.1 Evidence on Electronic Tax Monitoring and Fiscal Transparency

The scoping analysis shows that electronic tax monitoring contributes to fiscal transparency primarily through the creation of reliable digital records.
The source document conceptualises electronic monitoring as the infrastructure that generates comprehensive and time-stamped transaction records. These records provide a basis for verification, reconciliation and subsequent scrutiny.
The original quantitative study also found a statistically significant positive effect of electronic tax monitoring on fiscal transparency. The regression model reported a standardised coefficient of 0.35 for electronic tax monitoring, while the combined model explained 51.0% of the variance in fiscal transparency. For this scoping article, however, the numerical finding is not treated as a new statistical analysis. Instead, it is used as documentary evidence supporting the thematic conclusion that electronic monitoring can strengthen the information foundation of fiscal transparency.

Dimension	**Contribution of electronic tax monitoring**	**Transparency implication**
Electronic registration	Creates identifiable taxpayer records	Improves traceability
Electronic filing	Creates documented tax declarations	Facilitates verification
Electronic payment	Produces transaction evidence	Supports reconciliation
Digital audit trail	Preserves transaction history	Strengthens accountability
Data retrieval	Makes information easier to access	Supports institutional oversight
Transaction timestamping	Establishes when transactions occurred	Reduces ambiguity
Cross-record comparison	Enables comparison of related records	Supports anomaly identification

7.2 Objective Four: Electronic Tax Monitoring and Fiscal Transparency

The evidence indicates that electronic tax monitoring contributes to fiscal transparency through three interconnected mechanisms: creation of verifiable information, reduction of information gaps, and facilitation of oversight.
Electronic systems generate records that can be examined after a transaction has occurred. This creates a stronger documentary basis for fiscal reporting than systems dependent exclusively on manual records.
Digital records allow revenue institutions to compare taxpayer declarations, payment information and other transaction records. This reduces informational gaps that can undermine

transparency. Electronic records also provide an evidence base for internal auditors, forensic accountants, regulators and other authorised oversight institutions.

The source document's findings reinforce this interpretation. Electronic tax monitoring recorded the highest mean among the four major constructs, with a score of 3.86, indicating relatively stronger development of electronic registration, filing and payment infrastructure.

The implication is that electronic monitoring already constitutes an important foundation for transparency in Nigeria. The remaining challenge is to ensure that the information generated is complete, interoperable, properly governed and used effectively.

7.3 Objective Five: Institutional Constraints

The first major thematic category concerns institutional constraints.

Institutional constraint	Manifestation	Likely consequence
Uneven institutional digital maturity	Different levels of electronic adoption	Unequal transparency outcomes
Fragmented institutional systems	Separate platforms and databases	Difficulty reconciling information
Weak inter-agency coordination	Limited information sharing	Incomplete revenue picture
Inadequate governance structures	Unclear responsibility for digital systems	Weak accountability
Regulatory gaps	Technology develops faster than governance arrangements	Uncertainty in digital administration
Continued parallel manual procedures	Digital and paper systems operate together	Duplication and data inconsistency

The evidence indicates that institutional fragmentation is an important constraint. Electronic tax monitoring cannot produce system-wide transparency when relevant revenue information remains divided among institutions operating different systems and standards.

The recommendation to harmonise data formats across federal and state platforms is therefore significant. Without common standards, the existence of multiple electronic systems may create digital silos rather than an integrated revenue information environment.

7.4 Technological Constraints

The second major theme concerns technological capacity.

Technological issue	Evidence from scoping analysis	Effect
Uneven digital infrastructure	Some sub-national institutions remain less digitally advanced	Unequal coverage
Limited analytical capability	Analytics less mature than electronic monitoring	Under-utilisation of data
Interoperability problems	Need for harmonised data formats	Difficulty integrating records
Data fragmentation	Information distributed across platforms	Weak cross-system analysis
Inadequate analytical tools	Limited predictive and anomaly-detection capacity	Reduced intelligence generation
Digital governance risks	Privacy, explainability and algorithmic concerns	Potential reduction in trust

The most important technological finding is the difference between data availability and analytical capability. The source study reports that big data analytics recorded a comparatively lower maturity score than electronic tax monitoring. This suggests that Nigeria has progressed further in creating digital tax records than in transforming those records into sophisticated analytical intelligence. This distinction is important for policy. Additional investment in electronic platforms alone may generate increasingly large volumes of information without necessarily improving the quality of fiscal oversight. Technological investment therefore needs to move from simple digitisation toward integration, analytics and intelligence.

7.5 Human-Capacity Constraints

The third major category involves professional competence.

Human-capacity constraint	Description	Institutional implication
Limited data-analytics skills	Insufficient ability to process large datasets	Underuse of available data
Shortage of digital forensic skills	Limited ability to investigate electronic evidence	Weaker fraud detection
Traditional accounting orientation	Heavy reliance on conventional audit methods	Limited adaptation to digital fraud
Limited legal-technology knowledge	Difficulty interpreting digital evidence within legal processes	Weak evidentiary use
Inadequate continuous training	Skills may not keep pace with technological change	Capacity deterioration
Limited multidisciplinary expertise	Separation between accounting and data science skills	Weak integrated analysis

Oladapo (2026) is particularly important in understanding this theme. The study examined forensic accounting expertise among FIRS professionals and considered forensic investigative skills, legal knowledge, auditing techniques and financial-ratio analysis. Its findings, as reported in the source document, indicate that forensic investigative skill and legal knowledge were positively associated with tax fraud detection, while conventional auditing and financial-ratio analysis were negatively associated. This evidence suggests that the contemporary tax environment requires a broader professional profile. Tax professionals need not abandon accounting and auditing knowledge; rather, conventional knowledge must be complemented by forensic, technological and analytical competencies. The source document consequently recommends curriculum reform, continuing professional development in big data analytics and structured collaboration between revenue institutions and academic departments.

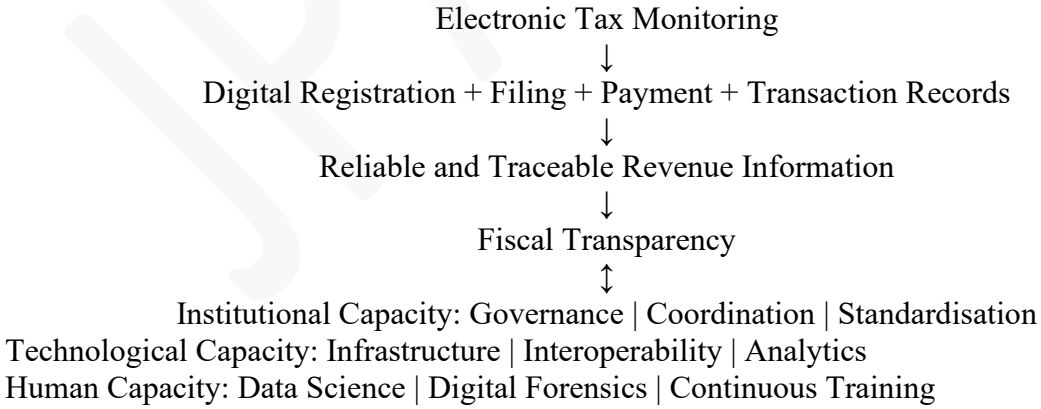
7.6 Integrated Scoping Matrix

Major theme	Sub-theme	Evidence identified	Effect on electronic tax monitoring/fiscal transparency	Priority
Institutional	Uneven digital maturity	Federal and sub-national institutions differ in digital development	Produces uneven transparency	High

Institutional	Weak coordination	Multiple institutions and platforms	Limits integrated revenue information	High
Institutional	Governance gaps	Need for clear digital governance	Can weaken accountability	High
Technological	Infrastructure gaps	Less-developed sub-national platforms	Limits coverage	High
Technological	Interoperability	Need for harmonised data formats	Restricts information integration	High
Technological	Weak analytical capacity	Analytics less mature than monitoring	Limits use of digital records	Very High
Technological	Privacy and explainability	Governance concerns around advanced analytics	Can undermine trust	High
Human	Data-analytics skills	Need for data-science competence	Limits exploitation of electronic data	Very High
Human	Digital forensic expertise	Need for electronic evidence skills	Limits forensic use	High
Human	Continuous professional development	Technology changes rapidly	Creates skills gaps	High

7.7 Scoping Map of the Findings

Figure 1: Relationship Between Electronic Monitoring, Transparency and Capacity



7.8 Discussion

The findings of the scoping analysis reveal that electronic tax monitoring should be viewed as more than a mechanism for making tax administration faster or more convenient. Its deeper importance lies in its ability to create a traceable information environment.

The first major finding is that electronic monitoring strengthens the information basis of fiscal transparency. Digital registration, filing and payment generate records that can be retained and

subsequently verified. This provides a stronger foundation for accountability than systems in which information is dispersed across manual records.

The second finding is that electronic monitoring cannot independently resolve transparency problems. Its effectiveness depends upon the institutional environment in which the technology operates. Fragmented institutional responsibilities and uneven digital maturity can reduce the benefits of digitalisation. The third finding is the technological gap between electronic monitoring and analytics. The source document shows that electronic monitoring was perceived as more mature than big data analytics. This indicates that the next stage of Nigerian tax digitalisation should focus increasingly on interoperability, analytical infrastructure and data intelligence. The fourth finding concerns professional competence. The evidence from Oladapo (2026) indicates that forensic investigative and legal competencies may be more relevant to modern tax-fraud detection than reliance on conventional auditing techniques alone. This implies that human-capacity development must accompany technological investment.

The fifth finding concerns governance. As electronic tax systems become more sophisticated, questions of privacy, explainability and taxpayer rights become increasingly important. The source document recommends a governance and ethics framework addressing these issues before expanding analytics-driven tax administration.

From an Institutional Theory perspective, these findings indicate that digital technology produces sustainable organisational change only when it becomes embedded within appropriate structures, rules, professional norms and organisational routines. Electronic platforms should therefore not be treated as standalone information-technology projects. They should form part of institutional reforms in tax governance.

8. Conclusion

This article examined electronic tax monitoring, fiscal transparency and the institutional, technological and human-capacity constraints affecting digital tax administration in Nigeria using a scoping content-analysis approach.

The analysis indicates that electronic tax monitoring can strengthen fiscal transparency by creating comprehensive, traceable and verifiable records of tax-related transactions. Electronic registration, filing, payment and digital audit trails provide the information infrastructure required for revenue verification and institutional oversight.

However, the analysis also demonstrates that electronic monitoring does not automatically produce transparency. Its effectiveness is influenced by the institutional environment in which the technology operates. Fragmented systems, uneven institutional maturity and weak coordination can prevent digital records from becoming an integrated fiscal information resource. Technological constraints are equally important. Nigeria appears to have progressed further in establishing electronic tax-monitoring infrastructure than in developing the analytical capability required to exploit the resulting data. This creates considerable unrealised potential. Human capacity represents the third major constraint. Modern tax administration requires professionals capable of combining accounting knowledge with data analytics, digital forensic investigation, information technology and legal understanding.

The study therefore concludes that Nigeria's digital tax transformation should move beyond digitisation toward institutionalised digital intelligence. Electronic tax monitoring should be strengthened alongside interoperable systems, advanced analytics, professional development and appropriate governance safeguards.

9. Recommendations

1. Harmonise Electronic Tax Platforms: Federal and state revenue institutions should harmonise data formats and interoperability standards to permit secure exchange and reconciliation of tax information.

2. Strengthen Analytical Infrastructure: Investment should increasingly shift from basic electronic tax platforms toward advanced analytics capable of identifying anomalies, patterns and relationships within tax records.
3. Establish Dedicated Digital Tax Competency Units: Revenue institutions should establish multidisciplinary teams combining accountants, forensic investigators, data scientists, information-technology specialists and legal professionals.
4. Reform Professional Training: Accounting and tax training should incorporate digital forensic accounting, data analytics, electronic evidence management and interpretation of algorithm-generated audit alerts.
5. Introduce Continuous Professional Development: Revenue professionals should undergo periodic training because tax technology changes rapidly.
6. Develop an Analytics Governance Framework: Nigeria's revenue institutions should establish formal rules on data privacy, algorithmic explainability, bias testing and taxpayer rights of appeal before expanding automated tax decision-making.
7. Reduce Dependence on Parallel Manual Processes: Once electronic adoption reaches an appropriate level, institutions should progressively retire parallel manual processes.

10. Optional Alternative Theoretical Topics

Theory	Best angle for the article	Suitability
Institutional Theory	Institutional, technological and human constraints	Best choice
Technology–Organisation–Environment (TOE)	Digital tax technology adoption	Very strong
Resource-Based View	Human and technological capabilities	Strong
Socio-Technical Systems Theory	Interaction between people, technology and institutions	Strong
Diffusion of Innovation Theory	Adoption and spread of electronic tax systems	Moderate
Institutional Isomorphism	Why revenue institutions adopt similar digital practices	Moderate
DeLone and McLean IS Success Model	System quality, information quality and organisational outcomes	Strong for ICT journals

Recommended choice: Institutional Theory, because it provides the clearest explanation of Objective Five and distinguishes this article from the first article's theoretical framing.

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Methodological Note

This second article deliberately differs from the first article. The first article used questionnaire data, regression coefficients and hypothesis testing for Objectives 1–3. This article uses content analysis/scoping to synthesise documentary evidence relevant to Objectives 4 and 5. No new survey frequencies or percentages were invented for Objective 5; the tables are thematic content-analysis tables rather than fabricated quantitative results.