Elative Impact of Computer Application on the Training of Tax Administrators in Communicative Competence

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Abstract: Tax administration, the world over, is today taking a new dimension, particularly with the introduction of ICT facilities not only in the collection and monitoring of tariffs but also in capacity building of human resources in the tax sector. In this study, 70 Tax Administrators from the South-Western States of Nigeria were exposed to a 5-week training session on modern tax techniques and communicative competence concepts. The purpose was to enhance their performance in income generation via effective communication skills. Using power-point presentation format for the experimental group (E) of 35 participants, it was discovered that they performed better in the Communicative Competence Skill Test ($N = 63.71$) than their counterparts in the control group (conventional expository training method group, $N = 35$) who had a post-test mean score of 51.02. The study recommends the use of computer technology in the day-to-day running of Government business and in the training and retraining of staff in the non-academic sectors of the Nigerian Civil service.

Key words: Elative impact, computer application, administrators, communicative competence, training of tax

INTRODUCTION

The distinction between successful achievement and the comprehension of what is achieved is presented by Piaget. He says that a learner may be able to do complex actions with success without necessarily comprehending all of the concepts involved in the activity. The use of computers in education and training has brought a relatively high level of ease to comprehension in various school subjects and training situations. A number of studies had been conducted to ascertain the role of computer in education and training, and the role of the teacher or trainer and of students or learners in the computer- based learning/training environment. Most of the outcomes of such studies are to guide the effectiveness and efficiency of teaching and training programmes and enhance quality input into our educational and training policies involving computers (Valente, 1995, 1997).

Teaching and training through the computer is becoming a popular instructional mode not only in educational institutions in Nigeria but also in major training programmes in non-academic government and private establishments in the country. The initial barrier might not have been in the cost of installation, neither has it been in the controversy of efficacy of computer in instructional / training content delivery but most probably in the level of technical knowledge of computer application to effective instructional delivery.

Today, tax administration amongst other disciplines the world over, is taking a new dimension, not only in the collection and monitoring of tariffs but also in capacity building of human resources in the tax sector, using computer facilities. However, bridging the gap between effective tax administration and appropriate communication skill is-the right use of language. As the closest phenomenon to man, and as a learnable behaviour pattern, language distinguishes itself as a major index of human intelligence (Akinpelu, 1993). The significant difference between a fool and a genius may never be evident in the facial appearance. Oral or written utterances might show the difference better. This is where effective communication becomes a veritable tool for income generation. Owhotu (1987) stressed the point that:

> ...learning to speak [or write] any language well, entails good hearing and listening skills, good word pronunciation, good intonation, good vocabulary building, good sentence construction, good harmony of content, situation and meaning. This is no doubt, a function of constant training and practice. It has to be noted however that the hitherto methods of training staff via the onventional expository methods (though in training centres) are gradually fading out, giving room for introduction of computer-based training techniques.

Purpose of study: The present study was conducted to find out the relative effects of computer power point presentation format on the training of tax administrators drawn from the South-Western States of Nigeria. The purpose was to enhance their performance in income generation via adequate acquisition of effective communication skills.

MATERIALS AND METHODS

Study sample: Seventy tax administrators from the South-Western States of Nigeria {Osun, Ogun, Oyo, Ekiti, Ondo and Lagos States} formed the subject for the study. The subjects, 39 male and 31 female were holders of BA/B.Sc degree but on the same salary scale as civil servants. However, their different years of administrative experience which ranged between 2 and 4 years, becomes the limitation for this study. All the subjects fall within the age groupof 30-40 years of age.

Design: Two groups randomised, pre-test, post-test design (Campbell and Stanley, 1969) was adopted for this study. Randomisation of subject prior to treatment has been found to be capable of rendering any difference between groups attributable to chance (Akinpelu and Owolabi, 1998). Of the 2 groups, the experimental group was exposed to treatment (computer power point utilisation) while the control group used the conventional expository training techniques.

Instrumentation: A 50-item Communicative Competence Skill Test was used to gather data for this study. The instrument evaluates the individual participant's knowledge of the basic concepts of language and communication with emphasis on comprehension. The 4 communication skills of speaking, reading, writing and listening were specially assessed using written and audio formats.

Two language education experts carefully scrutinised the fifty item instrument to ensure its content and face validity. The audio recording of the listening skill test was also reviewed by two Educational Technology specialists to ensure maintenance of instructional audio material standards.

Treatment: The 70 graduate participants from the 6 States of the South-Western Nigeria, were gathered in Lagos for a 5-week training programme in modern tax Management techniques and communicative competence concepts. The study, however, focussed on communicative competence skill acquisition techniques

as a bedrock for effective tax administration and management.

The participants were randomly divided into 2 groups (Experimental and control) of 35 subjects each without any bias on gender or working location. The 2 groups were exposed to the Communicative Competence Skill Test (Pre-test) to test for homogeneity of sample or equivalent grouping and to determine the participants' entry point. The non-significance of t value at pre-test level ensured all this.

The experimental group was then trained on the art of effective communication (Speech making, Report writing, effective reading and typology of listening skills) with the use of computer power point presentation format, while the control group had its training on the same concepts through the conventional training techniques using the magic board and syndicate group method. The Communicative Competence Skill Test was again administered on the two groups as post test, to evaluate the training programme.

RESULTS

The pre-test and post test scores for the experimental and control groups were computed using their performance in the Communicative Competence Skill Test. The mean and standard deviation of their performance together with the calculated t values are as shown on the Table 1.

From the Table 1, it can be observed that the method employed in the training programme had a significant effect on the performance of the trainees. It has to be noted that the difference in the performance of both the Control and Experimental groups was not significant before the commencement of treatment (i.e. at pre-test level). The 2 groups however demonstrated a knowledge gain as a consequence of exposure to the 2 training techniques after the treatment, the experimental group that was exposed to power point presentation had a post-test mean score of 63.71 while their counterparts in the control group who were exposed to the conventional expository training styles had a post-test mean score of 51.02 which was found significant at 0.05 level of significance.

Table 1: Mean, Standard deviation and t-values of the control and experimental groups at pre-test and post-test levels

	Group	N	N	SD	df	t-value
Pre-test	Control	35	26.34	1.16	68	1.82NS
	Experimental	35	25.08	1.78		
Post-test	Control	35	51.02	2.19	68	3.67**
	Experimental	35	63.71	3.42		

** - Highly significant, NS-Not Significant

DISCUSSION

The major findings of this study has confirmed the inevitability of teaching and training methods in the students' or trainees' level of performance in language and communication tasks. This was central in the submissions of Adewumi and Egbowon (1998) who saw the success or otherwise of the Education for All by the Year 2000 programme as been closely linked to the methods of teaching language in Nigerian schools.

It has to be emphasised that the computer offers itself as a tool to help students to learn, to construct knowledge and to comprehend what they do. This constitutes a true revolution of the learning and training process. Consequently, the findings of this study have serious implications on the quality of our teaching and training environments. Computer technology; has to be part and parcel of our teaching and training environments to give room for effective knowledge construction and adequate comprehension of learning and training tasks.

Teachers and trainers have to be trained in computer technology to assume the role of facilitator of knowledge rather than the transmitter of information. They have to be aware of available educational software and how to integrate them into the teaching and training activities. It is only then they could gradually leave the role of information provider.

It has to be stressed however, that the use of computer power point package for instructional delivery is one of the least methods of computer application to teaching and training techniques. Current computer-based instructional delivery mechanisms have to be adopted for Nigerian learners and trainees just like others in developing socio-economic systems, to be able to favourably compete with their contemporaries all over the world. African work force in general and Nigerian civil service in particular has to be sensitised by creating computer-friendly working environments, to eventually make the running of government activities and businesses fully computer-managed.

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