International Journal of Scientific Research and Management (IJSRM)
||Volume||12||Issue||8||Pages||7058-7069||2024||
Website: https://ijsrm.net ISSN: 2321-3418
DOI: 10.18535/ijsrm/v12i08.em08

Strategic Management Practices on Revenue Growth of Selected Lake Region Economic Bloc Counties in Kenya

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Abstract
The purpose of this study was to find out the effects of strategic management practices on revenue growth of Selected Lake Region economic bloc counties in Kenya. Specific objectives were; to evaluate the effects of fraud control strategy; and to assess the effects of monitoring and tracking strategy on revenue growth in county governments in Kenya. The target population for the study was 331 employees involved in revenue collection. A stratified sampling technique was used to identify a sample size of 259 respondents. Primary data was collected using closed ended structured questionnaire. Collected data was edited and coded then analyzed using descriptive statistic methods; means, percentages and standard deviations. Pearson Product Moment Correlation was used to establish the strength of relationship while simple linear regression was used to establish the effect of independent variable on the dependent variable and data was presented in tables and figures. From the findings the study made the following conclusions; employees were trained on how to detect system fraudsters and performance targets were being monitored and tracked on a daily basis. Correlation analysis concluded that fraud control had a positive and significant relationship with monitoring and tracking and revenue growth. Regression analysis concluded that an increase in one unit of fraud controlled to a decrease in revenue growth and the effect was statistically significant. An increase in one unit of monitoring and tracking led increase in revenue growth and the effects was found to be statistically significant. The study recommended that revenue targets to be set in a way that they can be monitored and tracked easily in the system also the study recommended that hiring and transfers should be done based on merits.

Key wards: fraud control, monitoring and tracking, strategies management practices and revenue growth

Introduction

Automation strategies in management originated in the USA and later expanded to other developed and industrialized nations. Computerized tax management solutions are now available globally thanks to factors like information and communication technology, which are advancing quickly along with the trend of globalization, strengthening, and lowering prices. Because they may boost collections, electronic tax return, payment, and tax automation technologies are becoming more and more important. Best practices in equality, capacity to pay, economic efficiency, ease, and clarity should be followed while collecting taxes. Any administration in the sub-Saharan African must enhance its fiscal depth without taking on any costlier debt in order to keep up with population growth and citizen aspirations (Gidisu 2012)

Automation of Tax-Information has helped China and other countries to collect more revenue despite the burden of overstaffing and significant re-engineering costs faced by other government organizations. Improving growth requires making sure the appropriate amount of tax has been paid. The capacity of revenue authorities to audit each and every tax return filed is constrained by a lack of resources. More crucially, strong revenue collection performance is essential to advance service efficiency and regional economic development. However, research and other journal articles have revealed that the majority of governments suffer significant difficulties in their income collecting. Governments are no longer able to raise enough money to meet their budgetary goals as a result (Balunywa, 2014).
Application of technical solutions to government strategic goals is a crucial step in making the government a

body capable of keeping up with the demands, expectations, and needs of the modern world. Automation of revenue administration has a favorable influence on the efficiency, automation, and cost of tax administration. Additionally, the speed of tax clearance is improved through process automation at revenue collecting stations. Any revenue authority that uses a self-assessment approach would have a significant portion of its strategy focused on locations with higher revenue risk. Revenue agencies utilize database applications to help with case management in order to reduce tax evasion. A data base is a tool for research that compiles information from multiple revenue information systems and highlights areas of risk that the audit section should explore (Amin, 2013).

Public services are mostly provided through information and communication technology, with the internet serving as the primary medium for future information exchange. A strong revenue structure for devolved governments is a crucial prerequisite for fiscal decentralization's success. This is so that local income mobilization, in addition to increasing revenues, has the potential to promote political and administrative responsibility through strengthening communities. Despite implementing devolution, many African states are still struggling with governance issues and inadequate service delivery capacities (Oates 2018).

Association of certified fraud examiner 2010 indicated that a typical organization loses up to 5% of their annual revenue to fraud. This involves matters of billing, expense reimbursement, check tempering payroll and cash at hand off which officers may take advantage of. With automation of revenue systems as a management strategy, there is separation of powers, strong passwords are used, staff training on fraud related and automated invoicing. Controlling all this forms of fraud leads to revenue growth will be attained.

Throughout history, fraud has existed and taken on a variety of forms. The prevalence of the Internet and technical advancements have made fraud easier to commit throughout the years. According to the fraud triangle, there must be pressure, reasoning, and opportunity for fraud to happen. Given their familiarity with the systems and access to sensitive information, employees may be able to perpetrate frauds thanks to advancements in technology. All that is required for them to join fraud cartels that are siphoning off the government of millions of shillings is some pressure and some justification (Cressey, 2003).

The proper identification, measurement, and monitoring of risks, control activities for each operational level, the development of trustworthy information systems that promptly report anomalies, the detailed reporting of all operations, and the monitoring of all activities are what fraud controls systems should emphasize (Opromolla & Maccarini, 2010).

Management and other employees have an impact on fraud control systems, which are created to guarantee that operations are functional and efficient, financial reporting is reliable, and growth is compliant with current rules and regulations (Spira& Page, 2003). The management should evaluate and inform the stakeholders of an institution's fraud controls on their efficacy (Rezaee, 2015). Control environment, risk assessment, control actions, information and communication, and monitoring activities should all be included in fraud controls (Basel Committee, 2011). To have a sufficient and effective fraud control system, several connected internal control components must be present and operating correctly (Rezaee, 2015).

The detection and prevention of fraud depend heavily on effective fraud control systems (Micro Save, 2007). The Institute of Internal Auditors stated in a report from June 2003 that "risk and control are almost inseparable like two sides of a coin, meaning that risks must first be recognized and assessed, then managed and minimized by the establishment of a robust system of internal control. Financial institutions want to increase growth, profitability, and sustainability in order to accomplish their objective and reduce the risk of failure or loss during company operations. Financial organizations must effectively manage risks through internal controls in order to carry out their job. This suggests that internal control mechanisms contribute favorably to the development, prosperity, and long-term viability of financial organizations (Kiprop, 2010).

Monitoring and tracking increases revenue, it enables the government to which areas of revenue brings in more or less revenue. This ensures that revenue officers report on duty in time, monitor their targets, and track down performance targets on a daily basis and making enforcement and inspection easy leading to revenue growth. It includes daily reconciliations on banking and track monitor and ensure all collected are banked.

An essential component of an effective revenue collecting system is the monitoring and tracking of revenues. Since fiscal decentralization is a means of administrative accountability through empowering

communities, governments determine the pace for its success. Because it was challenging to verify whether CGT had been paid prior to registration of the property, KRA previously found it challenging to track transactions involving transfers of property. I-tax payment services now provide simplicity in revenue collecting that significantly boosts performance and gives businesses a competitive edge. Governments must consequently enhance their target revenue collection procedures and systems in order to meet collection goals intended to increase tax monitoring and tracking while also broadening the revenue base. However, the implementation of I-tax payment revenue collection systems is facing an increasing obstacle (Okiro, 2015).

The relevance of revenue tracking monitoring has increased as a result of developments in information technology (IT), which have opened up several options to take use of self-service technologies for significant increases in convenience and efficiency (Capergemini, 2006). The development of technology in Kenya has made it possible for small and medium-sized businesses to fill the traditional position of a service provider. The IMF states that the systems taken together strengthen efficiency, openness, and accountability in its initial assessment of Kenya's performance, which was finished at the end of January 2017. According to the IMF, fiscal developments in the first quarter of the fiscal year 2016–17 were marked by a significant improvement in tracking and monitoring of revenue and receipts of domestic VAT and excise revenues were particularly high reflecting improvements in revenue administration.

A report from the consulting company Deloitte More than half of the Sh4.1 billion ($48.3 million) in fraud that affected Kenya's counties in 2016 went to the country's county administrations, as technology made the crime simpler. In the last year, personnel with a keen understanding of technology have devised plans to steal at least Ksh1.5 billion ($17.64 million). This can be linked to the inability of the procedures and the staff to identify and manage fraud. Security experts claim that while the government prefers internal disciplinary procedures in situations involving employee theft, the published numbers actually represent a small part of the actual losses incurred. This means that the government needs to be vigilant and update its regulations to combat fraud (Kimani, 2013).

Problem

Currently governments are making strategic move by adopting automated revenue management strategies in order to tremendously transforms revenue collection and eventually grow targeted revenues. Strategic management practices of tax collection involve fraud controls and monitoring and tracking of revenue related transactions. Whenever frauds are controlled to a minimum point and every cash transaction monitored and all expenditure tracked it leads to revenue optimization thus revenue growth.

Okiro (2015), Owidhi (2018) and Controller of budget report (2021), indicated big gaps between projected and actual revenue. These calls for the need to have in place effective strategies to ensure counties grow their revenue. Therefore, this study sought to assess the effects of strategic management practices on revenue growth of Lake Region economic bloc county governments in Kenya.

Study objectives

The general objective for this study was to establish the effects of strategic management parctices on revenue growth of Selected Lake Region economic bloc counties in Kenya, while the specific objectives were

a) To establish the effect of fraud control strategy on revenue growth of county governments in Kenya.
b) To evaluate the effect of the monitoring and tracking strategy on revenue growth of county governments in Kenya.

Study hypothesis

$H0_{1c}$: Fraud controls management strategy has no statistically significant effect on revenue growth in the county governments in Kenya

$H0_{1d}$: Monitoring and tracking management strategy has no statistically significant effect on revenue growth in the county governments in Kenya

Theoretical review

Resources Based View Theory

The theory was proposed by Penrose in 1959 initially known as resource-advantage theory. He argued that in order to transform a temporary competitive advantage into a long-term competitive advantage, resources must be diverse in nature and not completely transferable (Barney, 2001).

The theory assumes that a firm can be profitable in a highly competitive market as long as it can exploit advantageous resources. Also the resources of the firm or organization are or should be heterogeneous and immobile in terms of capability and skills from organization to the other (Kuipers, 2013)

Though it has a limited ability to predict outcomes, the undeveloped role of product marketplaces, and how multiple resource configurations might provide the same amount of value for the company without providing a competitive advantage (Heady, 2014). The theory can be used to put good infrastructure in place like that of networks, power people etc. Introduction of automation and the shifts session has led to challenges experienced in revenue mobilization. Therefore it is crucial and important to have resources that will be used to strengthen infrastructures, purchase and installation of the automated tax collection systems that will make revenue mobilization attainable and eventually revenue growth.

Methodology

Descriptive research design was adopted to express the situation as it is. The approach was suitable because it explains how to obtain the information under investigation as it is and thoroughly investigate it (Wambugu, 2016 and Micheni, 2011). The target population was 331 employees and due to large population a sample of 259 was determined by use of Yamane's (1967) formula. Data was collected by used of a self-administered structured questionnaire. Descriptive statistical methods were used to analyze data by use of means, maximum, minimum, percentages and standard deviation and Pearson product moment correlation analysis was used to establish the strength of the relationship between the study variables. Simple linear and multiple regressions analysis were used to test the effect of variables under the following models.

Wambugu, D., Wachira, M., & Mwamba, M. D. (2016). The effect of innovation on service delivery in the public sector in Kenya. *International Journal of Business Strategies*, *1*(2), 1-21.

$$Y=\beta_0+\beta_1X_1+\beta_2X_2+\varepsilon$$

Results, Interpretation And Discussions

Fraud control

The study objective was to assess the effect of fraud control strategy on revenue growth and the result was analyzed by use of mean and SD and results tabulated as shown in table 1

Table 1 Fraud control

Aspect of fraud control	N	Mean	S.D
Employees are trained on how to detect system fraudsters	192	4.08	1.139
The system do auto generate invoices	192	4.04	1.239
There is separation of roles, duties and responsibilities among county employees within the system	192	3.41	1.295
To control fraud the system uses strong passwords to access	192	2.37	1.300
Valid N (listwise)	192		

Source: field data (2022)

The study indicated that responded were in agreement that as a strategy of fraud control; employees were trained on how to detect system fraudsters with a mean of 4.08 and that the system auto generate invoices with a mean of 4.04. On the other hand, respondents were neutral with the aspect of separation of roles, duties and responsibilities among county employees within the system with a mean of 3.41. However,

respondents disagreed with the use of strong passwords in accessing the system as a way of controlling fraud with a mean of 2.37. The study results indicated that fraud and controlling strategy is adopted.

Monitoring and tracking

The study sought to evaluate the level of use of monitoring and tracking as a strategic management practice to grow revenue and the result was as shown in table 2

Table 2 monitoring and tracking

	N	Mean	Std. Dev
Performance targets have been monitored and tracked on a daily basis	192	4.01	1.206
My attendance to duty has been punctual due to system logs register	192	3.87	1.139
It has been easy to monitor and track employee reporting time	192	3.38	.973
Enforcement and inspections has been made effective	192	2.66	1.124
Revenue targets have been monitored and tracked easily in the system	192	2.03	1.197
Valid N (listwise)	192		

Source: field data (2022)

From the study results in table 2 it was indicated that performance targets were been monitored and tracked on a daily basis with a mean of 4.01, employee attendance to dutyhas been punctual due to system logs register with a mean of 3.87, it was easy to monitor and track employee reporting time with a mean of 3.38. However, respondents disagreed to the extent to which enforcement and inspections was been made effective with a mean of 2.66 and Revenue targets being monitored and tracked easily in the system with a mean of 2.03. This indicated that monitoring and tracking strategy was present but not fully implemented.

Revenue growth

The study sought to determine the level of revenue growth and results were as shown in table 3

Table 3 Revenue growth

	N	Mean	S.D
The county has been able to increase the number of revenue streams	192	4.19	2.340
Revenue collection has increased over the past	192	3.76	1.062
Able to increase county revenue allocation	192	3.51	1.003
We were able to meet revenue set targets	192	3.15	.852
ValidN(listwise)	192		

Source; field data (2022)

The study in table 3 indicated that counties were able to increase the number of revenue streams with a mean of 4.19, revenue collection had increased over the past 3.76, were able to increase county revenue allocation with mean of 3.51 and were able to meet revenue set targets with a mean of 3.15.This indicated that revenue growth stagnated despite having strategies in place.

Inferential analyses

The study adopted correlation and multiple regression analysis to make inferences for the study variables as follows.

Correlation Analysis

The study sought to establish the strategic management practices and revenue growth. Correlation analysis was done using Pearson product moment correlation to determine the strength of the relationship that existed between the study variables at a significant level of 5%. The result from the field was as shown in table 4

Table 4. Correlations

		FC	M & T	RW
FC	Pearson Correlation	1	.798**	.313**
	Sig. (2-tailed)		.000	.000
	N	192	192	192
M & T	Pearson Correlation	.798**	1	.642**
	Sig. (2-tailed)	.000		.000
	N	192	192	192
RW	Pearson Correlation	.313**	.642**	1
	Sig. (2-tailed)	.000	.000	
	N	192	192	192

Source: field data (2022)

The result in table 4 did reveal that Fraud control had a strong positive and significant relationship with monitoring and tracking (r=.798; p<.05), and a weak positive and significant relationship with revenue growth (r=.313; p<.05). Monitoring and tracking had a positive moderate and significant relationship with revenue growth (r=.642; p<.05).

Simple Regression Analysis

Regression analysis was conducted to measure the effect of automation strategic management practices on revenue growth.

Fraud control

The study sought to determine the effects of fraud control on revenue growth in Lake Region economic bloc, Kenya. The stated null hypothesis was $H0_1$: Fraud control management strategy has no statistically significant effect on revenue growth in the county governments in Kenya. To measure this effect, the study used simple linear regression with the stated model $Y= \beta_0+\beta_1X_1+\varepsilon$ and the results were as shown in tables 5, 6 and 7

Tables 5 Model Summary

Model	R	R Square	Adjusted R Square	l. Error of the Estimate
1	.313[a]	.098	.093	.771

Source: field data (2022)

a. Predictors:(Constant), FC

Results in table 5 indicated that 9.3% of revenue growth was explained by revenue mobilization while the rest 90.7% can be explained by other factors.

To determine the model fitness and hypothesis testing the study used ANOVA analysis and the result were as in table 6

Tables 6 ANOVA[a]

Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
	Regression	12.272	1	12.272	20.642	.000[b]
1	Residual	112.959	190	.595		
	Total	125.231	191			

Source: field data(2022)

Dependent Variable: RW

Predictors:(Constant), FC

The result indicates F calculated (20.642; $p<.05$) and was significant this shows that the model was fit to measure the effects of fraud control on revenue growth.

To determine the model showing effect of fraud control on revenue growth the study used regression coefficients and results were as shown in table 4.22

Tables 7 Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.129	.340		6.263	.000
1					
FC	.442	.097	.313	4.543	.000

Source: field data (2022)

a. Dependent Variable: RW

Results in table 7 revealed that when fraud control is increased by one unit, revenue growth increases by 44.2% resulting into a new model as $Y= 2.129+.442X_3+\varepsilon$

$H0_1$: Fraud control management strategy has no statistically significant effect on revenue growth in the county governments in Kenya, using t- test as indicated in table 7 fraud control had a statistically significant effect on revenue growth thus the stated null hypothesis was rejected. In support of these findings, Omondi (2013) indicated that forensic fraud control led to increased claim prevention and enhanced the quality of financial performance.

Monitoring and tracking

The study sought to determine the effects of monitoring and tracking on revenue growth in Lake Region economic bloc, Kenya. The stated null hypothesis was $H0_2$: monitoring and tracking management strategy has no statistically significant effect on revenue growth in the county governments in Kenya. To measure this effect, the study used simple linear regression with the stated model $Y= \beta_0+\beta_2X_2+\varepsilon$ and the results were as shown in tables 8, 9 and 10

Table 8 Model Summary

Model	R	R Square	Adjusted R Square	l. Error of the Estimate
1	.642[a]	.413	.410	.622

Source: field data (2022)

a. Predictors:(Constant), M&T

Results in table 8 found that 41.% of revenue growth was explained by monitoring and control while the rest 59.% can be explained by other factors out of study scope.

To determine the model fitness and null hypothesis tested the study used ANOVA analysis and the result were as in table 4.24

Table 4.24 ANOVA[a]

	Model	Sum of Squares	df	Mean Square	F	Sig.
	Regression	51.682	1	51.682	133.511	.000[b]
1	Residual	73.549	190	.387		
	Total	125.231	191			

Source: field data (2022)

a. Dependent Variable: RW

b. Predictors:(Constant),M&T

The result in table 9 indicates F (133.511; $p<.05$) and was significant this shows that the model was fit to measure the effects of monitoring and tracking management strategies on revenue growth since critical F was less that calculated F.

To determine the effect of monitoring and tracking on revenue growth and its model the study used regression coefficients and results were as shown in table 10

Table 4.25 coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.879	.244		3.601	.000
1					
M&T	.784	.068	.642	11.555	.000

Source: field data (2022)

a. Dependent Variable: RW

Results in table 4.25 revealed that when monitoring and tracking is increased by one unit, revenue growth increases by 78.4%. 21.6% of revenue growth can be attributed to other factors outside the scope of study. The study model was $Y= .879+.784X_4+\varepsilon$

The stated null hypothesis was $H0_2$: monitoring and tracking management strategy has no statistically significant effect on revenue growth in the county governments in Kenya, was rejected that implied that

monitoring and tracking had a statistically significant effect on revenue growth in Lake Region economic counties bloc, Kenya. In support of these findings Ewa et al (2012) effective and efficient monitoring systems are necessary to prevent the malice hence increase revenue in the banks. Wainaina (2011) found that monitoring systems had significant role in preventing and detecting fraud and protection of organization resources.

Multiple regression analysis

The general objective for this study was to establish the role of automation management strategies on revenue growth of Selected Lake Region economic bloc counties in Kenya. The stated null hypothesis $H0_1$a: Automation management strategies had no statistically significant effect on revenue growth of Selected Lake Region economic bloc counties in Kenya. The hypothesis was tested in the following model $Y= \beta_0+\beta_1X_1+ \beta_2X_2+\varepsilon$ and the result were as indicated in table 11

Table 11 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.723[a]	.522	.517	.563

Source: field data (2022)

a. Predictors: (Constant), M & T, FC

The result indicated that automation strategic management practices had a strong positive relationship with revenue growth (R is .723). The study model also indicated that 51.7% of revenue growth is determined by automation strategic management practices while 48.3% will be determined by other factors out of the study scope.

ANOVA was used to determine the fitness of the model and the result was as shown in table12

Table 12 ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	65.415	2	32.708	103.346	.000[b]
	Residual	59.816	189	.316		
	Total	125.231	191			

Source: field data (2022)

a. Dependent Variable: RW

b. Predictors: (Constant), M & T, FC

The result indicates F of (103.346; $p<.05$) and was significant this shows that the model was fit to measure the effects of automation strategic management practices on revenue growth.

To determine the effects of independent variable on the dependent variable regression coefficients were generated and the result was as shown in table 13.

Table 13 Coefficients[a]

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	1.661	.251		6.626	.000
	FC	-.776	.118	-.549	-6.587	.000
	M & T	1.320	.102	1.081	12.958	.000

Source: field data (2022)

a. Dependent Variable: RW

The result indicated that holding all other factors constant revenue growth was at 1.66. An increase in one unit in fraud control led to a decrease in revenue growth by 77.6% and was significant. An increase in one unit monitoring and tracking led to 132% of revenue growth and was significant. This led to generation of a multiple regression model to show the effect of automation management strategies on revenue growth as shown

$Y=1.661-.776X_1+1.32X_2+\varepsilon$

The results concurs with that of Joseph (2010) who concluded that technology offers tools that companies can use to maximize cost effectiveness and achieve the best tax rates globally (enterprise resource planning systems, or ERP, for example, include tax functions), Magutu and Abongo (2010) noted that effectiveness of Electronic Tax Registers in processing of Tax returns; Electronic tax Registers reduce the tax-reporting burden on businesses while improving the efficiency and effectiveness of government operations, provides timely and accurate tax information to businesses, increases the availability of electronic tax filing, and models simplified state tax employment laws.

Summary, Conclusion And Recommendations

Summary of research findings

The study sought to assess the effects of automation strategic management practices on revenue growth in Lake Region economic bloc counties in Kenya.

The study sought to establish the effect of fraud control strategy on revenue growth of county governments in Kenya. The study found that responded were in agreement that as a strategy of fraud control employees were trained on how to detect system fraudsters and that the system do auto generate invoices. On the other hand, respondents were neutral with the aspect of separation of roles, duties and responsibilities among county employees within the system. However, respondents disagreed with the use of strong passwords in accessing the system as a way of controlling fraud. The study results indicated that fraud controlling strategies were adopted. Fraud control had a positive and significant relationship with monitoring and tracking, revenue growth. An increase in one unit of fraud control led to a decrease in revenue growth and was significant. This led to a rejection of the null hypothesis.

The study sought to evaluate the effect of the monitoring and tracking strategy on revenue growth of county governments in Kenya. From the data analyzed study found that performance targets were been monitored and tracked on a daily basis, employee attendance to duty were been punctual due to system logs register, it was easy to monitor and track employee reporting time. However, respondents disagreed to the extent to which enforcement and inspections was been made effective and Revenue targets being monitored and tracked easily in the system. Monitoring and tracking had a positive and significant relationship with revenue growth. An increase in one unit of monitoring and tracking led to increase in revenue growth and was found to be significant hence the null hypothesis was rejected.

Conclusions

The study sought to examine the effect of fraud control strategy on revenue growth in the lake region economic bloc counties. Based on descriptive analysis the study did conclude that employees were trained on how to detect system fraudsters. Correlation analysis concluded that fraud control had a positive and significant relationship with monitoring and tracking, and revenue growth. And finally from regression analysis it was concluded that fraud control had a statistically significant negative effect on revenue growth.

The study also sought to find out the effects of monitoring and tracking strategy on revenue growth in Lake Region economic bloc counties in Kenya. The study concluded that: performance targets were been monitored and tracked on a daily basis, monitoring and tracking had a positive and significant relationship with revenue growth. Also monitoring and tracking had a statistically significant positive effect on revenue growth.

Recommendations

Management implications

Based on fraud control, the study recommended that strong passwords should be developed for used to avoid illegal access to the systems as a way of controlling fraud. Also on monitoring and tracking, the study recommended that revenue targets to be set in a way that they can be monitored and tracked easily in the system.

Further study

The study focused on automation management strategies on revenue growth in selected lake region economic bloc in Kenya with reference with the role of political influence. The study proposes a further study to be done on factors affecting taxpayer capacities on revenue growth.

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