

**TAX MANAGEMENT IN E-COMMERCE REGIME: AN EMPIRICAL EVALUATION OF RIVERS STATE INTERNAL REVENUE SERVICE****Erorogha Akpos Yikarebogha (PhD)**Department of Accounting,  
Faculty of Management Sciences  
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Bayelsa State**Abstract:**

This study focused on Tax Management in E-Commerce Regime: An Empirical Evaluation of Rivers State Internal Revenue Service. The study was guided by three objectives and adopted descriptive survey in its design. The study covered a sample of 367 employees of Rivers State Internal Revenue Service drawn from a population of 517 employees, using purposive sampling technique. Data used in the study was collected from both primary and secondary sources. However, a five point likert scale questionnaire titled tax management and e-commerce questionnaire (TM&eC) was the major tool for data collection. The study's hypotheses were tested using a basic linear regression technique. Findings from the study shows a very significant relationship between e-commerce and tax management in Rivers State Internal Revenue Service. It therefore recommended that Rivers State Internal Revenue Service should adopt and mainstream the use of specialized tax software that can integrate with digital marketing platforms to automate tax calculations and reporting, Rivers State Internal Revenue Service is encouraged to implement standardized reporting requirements, enhance data sharing and adopt block chain technology and that Rivers State Internal Revenue Service should adopt advanced analytics for fraud detection and strengthen their regulatory framework

**Keywords:** *Digital Marketing, Digital Payment, Gig Economy, Tax Assessment, Tax Audit, Tax Transparency***Introduction**

In an increasingly interconnected world, the global economy has a profound impact on the financial health and tax management strategies of state governments. As global economic conditions fluctuate, state governments are exposed to the challenges of revenue volatility, competition for investment, and tax base erosion. The emergence of technology and the creation of e-commerce has created a new revenue source and a trend that state governments must understand and leverage to bolster their fiscal stability; this however requires the adoption of innovative and flexible tax policies. By diversifying revenue streams, promoting economic resilience, and coordinating with national and international tax efforts, states can effectively manage their tax systems in a globalized world. In doing so, they can ensure fiscal stability, support economic growth, and continue to provide essential public services, even in the face of

global economic uncertainty. In today's interconnected world, the global economy exerts a profound influence on the fiscal policies and tax management strategies of state governments. As participants in a complex global marketplace, states must navigate the challenges and opportunities that arise from international trade, foreign investment, and global financial dynamics. Effective tax management by state governments is crucial for maintaining fiscal stability, promoting economic growth, and ensuring the provision of public services amidst these global economic forces. In developing countries like Nigeria, the small amount of collected public revenue by state governments can be explained by the inability of their tax agencies to be effective in their tax management responsibilities. Okoye and Ezejiolori; (2014) posits that one of the problems which face developing countries in collecting tax revenues is the inefficient and ineffective tax administration. Hence, the efforts of collecting tax revenues cannot be achieved unless there is a strong tax administration which ensures proper tax collections and ensures the minimizing of tax evasion

In the context of Nigeria, taxation assumes a paramount role in revenue generation, particularly for the Federal, State, and Local Governments. The historical roots of taxation are intertwined with the evolution of societies. It stands as the fundamental means by which governments amass funds to allocate resources (Aidonjioje, 2023). Taxation's pivotal role is underscored by the fact that it is the lifeblood of governments (Omodero, 2019), enabling them to implement policies and programs that improve the quality of life for their constituents. As an integral tool, taxation enables governments to achieve their objectives, thereby fostering the overall development of society. However, a recurring challenge emerges in the form of tax avoidance and evasion (Adejumo, 2013) in Nigeria, as individuals and businesses often resort to evasive tactics, exploiting gaps in the tax code or deliberately neglecting their tax obligations (Ademiyi and Folayan, 2018)

In Nigeria, the crushing economic hardship is crunching the tax revenue of state governments, this poses significant unique challenges to states like River State governments because the state seems to have less fiscal flexibility due to its huge dependence on monthly revenue allocation from the federal government and revenue from 13% oil derivation allocated to oil producing states by the federal government. To navigate financial constraints orchestrated by economic downturns, support economic recovery, and ensure the continued provision of essential public services, state governments are now turning to tax and effective tax management. State governments typically rely on a combination of taxes, such as property taxes, sales taxes, and income taxes, to fund public services like education, healthcare, infrastructure, and public safety. Unlike federal government, which can engage in deficit spending or use monetary policy tools (such as adjusting interest rates or printing money), state governments are often required by law to maintain balanced budgets. This constraint necessitates careful tax management, especially during economic downturns when revenue sources may dwindle. Effective tax management during economic hardship is not just about balancing budgets; it also involves supporting economic recovery. State governments need to carefully design tax policies that do not stifle economic activity (Konstantinos, 2018). For instance, while raising taxes may be necessary to maintain public services, it should be done in a way that minimizes negative impacts on

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consumer spending and business investment. Moreover, state governments can use targeted tax incentives to stimulate economic growth in key sectors. For example, offering tax credits for businesses that invest in job creation or green technologies can help drive economic recovery while also addressing long-term strategic goals. Tax management during economic hardship presents a complex challenge for state governments. They must balance the need to maintain public services and fiscal stability with the imperative to support economic recovery and minimize the burden on their citizens. By adopting flexible and innovative tax policies, improving efficiency in tax collection, and working collaboratively with federal governments, state governments can navigate these challenges and emerge from economic downturns with stronger and more resilient economies.

### **Statement of the Problem**

As state governments seeks to diversify their tax base by expanding their tax net to capture more income earning individuals and businesses within its boundaries or tax jurisdiction, they are faced with numerous problems that are associated with e-commerce due to the digital and cross-border nature of online transactions. As e-commerce continues to grow globally, tax authorities face significant hurdles in ensuring that businesses comply with tax regulations and that governments collect the appropriate amount of revenue. The anonymous nature of online transactions can make it easier for businesses and individuals to evade taxes. E-commerce platforms may not always report transactions accurately or may operate in low-tax jurisdictions to avoid paying taxes in higher-tax countries. This makes it difficult for tax authorities like Rivers State Internal Revenue Service to keep up with the pace of e-commerce, leading to gaps in enforcement and a lack of compliance. Effectivetax management in e-commerce requires access to detailed transaction data, but collecting this data can raise privacy concerns. Businesses and consumers may resist sharing information that could be used to track and tax their transactions. Balancing the need for tax data collection with privacy rights is a significant challenge for tax authorities, potentially leading to underreporting and tax evasion. Finally, the rapid evolution of technology in the e-commerce sector, including the rise of new business models and payment methods outpaces the ability of tax laws to keep up. Tax systems may become outdated quickly, leading to loopholes and gaps that e-commerce businesses can exploit to minimize their tax liabilities.

### **Objectives of the Study**

The general purpose of this study is to empirically evaluate tax management in e-commerce regime with emphasis on Rivers State Internal Revenue Service, the specific objectives of the study include to;

- i. Examine the effects of digital marketing on tax assessment in Rivers State Internal Revenue Service
  - ii. Find out the effects of digital payment on tax transparency in Rivers State Internal Revenue Service
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- iii. Determine the effects of gig economy on tax audit in Rivers State Internal Revenue Service

### **Research Questions**

These questions provided guide to this study and they include;

- i. What are the effects of digital marketing on tax assessment in Rivers State Internal Revenue Service?
- ii. To what extent does digital payment on tax transparency in Rivers State Internal Revenue Service?
- iii. What are the effects of gig economy on tax audit in Rivers State Internal Revenue Service?

### **Hypotheses**

**H0<sub>1</sub>:**Digital marketing does not have significant effects on tax assessment in Rivers State Internal Revenue Service

**H0<sub>2</sub>:**Digital payment does not have significant effects on tax transparency in Rivers State Internal Revenue Service

**H0<sub>3</sub>:**Gig economy does not have significant effects on tax audit in Rivers State Internal Revenue Service

### **Review of Literatures**

**Tax Management:** Tax stands as a major source of government revenue not only for developed countries but also for developing countries. For countries to benefit from the opportunities afforded by globalization they must be able to mobilize adequate fiscal revenues and the most reliable way to get it is with an effective tax administration, Jamala, Asongo, Mahai and Tarfena (2013) noted that, tax revenues guide national development and also are used to finance a substantial part of government operations including provision of public social services. Thus, improving tax administration has long been a matter of concern to countries. Tax management refers to the process of planning, administering, and regulating taxes to ensure compliance with tax laws, optimize tax liabilities, and achieve financial efficiency for individuals, businesses, or governments. Effective tax management involves a combination of strategic planning, compliance with legal obligations, and the use of various tax-related tools and techniques to minimize tax burdens while maximizing financial outcomes. In the views of Animasaun, (2016), tax management refers to the process of enforcing and implementing tax laws, policies, and regulations. Processing tax returns, determining tax responsibilities, collecting taxes and providing services to taxpayers, identifying and registering taxpayers, evaluating third-party information, and examining the completeness and accuracy of tax filings are just a few of these operations. In order for tax management to achieve its goals, some mechanism must be in place to encourage taxpayers to pay their taxes on time. In the views of to Ogbonna and Appah (2016),

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tax management is the apparatus put in place by a government to determine, monitor, and enforce tax collection.

*Tax assessment:* The concept of tax assessment is the process by which the tax payers and/or the tax administrators break down the actual tax liability of each tax payer. According to Section 8(1) of the Federal Inland Revenue Services Act (FIRSA) of 2007, the Federal Inland Revenue Services is expected to handle all federal tax related matters. Whilst the State Internal Revenue Service handles the tax relating to their respective states, the local government tax revenue committee is saddled with all local government tax related matters (Ishola, 2019). An effective tax assessment should ensure fairness, adequacy, simplicity and transparency. To Kwaji, Adamu and Bashir (2024) tax assessment means any notice, demand, assessment, deemed assessment (including notice of adjustment of a Tax loss, whether revenue or capital in nature), amended assessment, determination, return, or other document issued by a Tax Authority or filed with a Tax Authority under a system of self-assessment that may require an organization to make a payment of tax including interest.

*Tax transparency:* Transparency in taxation is essential because when taxpayers lose trust in the government and its tax system, it leads to noncompliance, which in turn causes sharp practices such as fraud or tax evasion (Kiow, Salleh & Kassim, 2017). Thus, tax transparency is the extent to which taxpayers have ready access to any required tax information. Governments must be more transparent and open with their taxes to decrease taxpayers' evasion behaviour. Governments can exploit information transparency as an opportunity to increase the voluntary compliance of existing taxpayers and attract new ones, a high level of tax transparency can encourage better voluntary compliance by assuring taxpayers that their tax payments achieve the desired objectives. However, a sound tax system ensures accountability and transparency in government, which contributes to the development of the countries and drives foreign investment inflow and good trade relationships (Enofe, Embele & Obazee, 2019); consequently, taxes and tax transparency are essential for a country's sustainable development. The loss of tax revenue via tax evasion and government non-transparency are thought to adversely impact a nation's development.

*Tax audit:* Olaoye and Ekundayo (2019), posits that tax audit is always triggered by suspicion of fraud, evasion and related offences. Tax audit is a level of enquiry aimed at determining what level of fraud or willful default or neglect a tax payer perpetrated and to obtain evidence for possible prosecution of the culprit. This implies that tax audit centers on determining some unrevealed sources of revenue, pointing to gross non-compliance, or it may be about proof of underpayment and fraud. Tax audit and investigation is an inspection of taxpayers' business records so as to ensure that law and regulation were maintained in the amount of tax reported. This reflects that the sole aim of tax audit is to ensure that laws and regulations regarding tax revenue are maintained by taxpayers with the aim of increasing the revenue pool of the government (Ojo, 2016). Tax audit is an essential compliance tool in most tax jurisdiction all over the world as it maximizes the expected tax revenue to the government both in developed and in developing countries

**E-commerce:** Owing to increased access to the Internet and the development of electronic commerce, e-commerce has become a common method of shopping in all countries. The scope of e-commerce includes electronic markets, electronically supported entrepreneurial networks and cooperative arrangements. It refers to the application of information and communication technologies (ICTs) throughout the entire range of the value chain, from the beginning to its endpoint and the transformation of business processes (Sadowski, Lewandowska-Gwarda, Pisarek-Bartoszewska, and Engelseth, 2021). Electronic commerce (e-commerce) has become a priority for business organizations and continues to gain attention within the business environment. E-commerce adoption is an enabler for global competition for small businesses through enhanced efficiency and better customer and supplier relationships. Through e-commerce, competition patterns are evolving. Consumer and supplier interactions and payments are being streamlined and make marketing more flexible and accessible while lengthening business hours worldwide. Organizations that adopt e-commerce are expected to gain several benefits, including reducing transaction costs, automatic product identification, and sharing information efficiently among organizations of the same and different industries (Boateng, Xungang, Ansah, & Kwarko, 2021)

*Digital marketing:* according to Ravi and Rajasekaran(2023) digital marketing is the promotion of brands via the internet and other digital communication channels, it is commonly referred to as online marketing. This covers text and multimedia messages as well as email, social media, and web-based advertising as a marketing channel. Also, Digital marketing is the process of communicating with customers that spend a lot of time online using a variety of digital tools and platforms, including websites, online corporate branding resources, digital advertising, and email marketing. Also, "digital marketing" has been used in many different kinds of businesses. A significant shift from traditional marketing to digital marketing has prompted the introduction of new technologies and adaptation tactics have been implemented. Digital marketing is the part of advertising that allows customers to learn about the product as well as obtain useful information or quickly spread that information to others. New information and communication technologies, in particular the Internet and social networks, have altered market dynamics, posed a challenge to businesses' competitive positions, and enhanced consumer power

*Digital payment:* One of the most critical developments in global finance in recent years has been the adoption of cutting-edge information technology. Among the many applications of financial technology (fintech) has been the development of digital payment methods. Digital payments, also known as electronic payments, refer to any transfer of value using digital devices or channels, and include such means as bank transfers, mobile money, quick response (QR) codes and payment instruments such as credit or debit cards and help to avoid the use of cash. Digital payments also encompass the use of cryptocurrencies, such as bitcoin or so-called stablecoins and central bank digital currencies (CBDCs) (Arner, Auer and Frost, 2020). Although the adoption of digital payments has become quite widespread in advanced economies (AEs), it is advancing as rapidly in emerging market and developing economies (EMDEs). Di Maggio, Ghosh, Ghosh and Wu (2024), posits that traditional payment systems now face new

challenges as a result of technological innovations; hence, have been replaced with more efficient and effective cashless payment systems due to modern technological advancements.

*Gig economy:* The global job market has continued to change and shift in recent years. Today's job opportunities and skilled labour force are no longer limited to the geographical location of the workers and/or the business organization. This trend has been accelerated by the diffusion of digital technologies, which has helped connect job seekers and business organizations across the global spectrum (Anwar & Graham, 2021). The 'gig' economy is a relatively new concept with no fixed definition but can be understood as a remunerated trade for labour and intellectual property on a flexible, short-term contractual basis, facilitated by digital platforms (Lepanjuuri, Wishart and Cornick 2018). Thus, the gig economy is seen as the latest embodiment of a new wave of the international division of labour. The gig economy offers an advantage to both workers and businesses in that it is enabled by IT and makes use of the internet to match the demand and supply of work and services at an extremely high speed (De Stefano, 2016b).

### **Methodology**

This study adopted descriptive survey as its design and used a sample of 367 employees of Rivers State Internal Revenue Service drawn from a population of 517 employees, using purposive sampling technique. Data used in the study was collected from both primary and secondary sources. However, a five point likert scale questionnaire titled tax management and e-commerce questionnaire (TM&eC) was the major tool for data collection. The study's hypotheses were tested using a basic linear regression technique to determine the "significance" (degree of association) between the dependent and independent variables. This means that it determined whether the relationship's coefficient was significant or not. The acceptance or rejection of the null hypothesis was determined by whether the estimated p-value was less than the level of significance (0.05); otherwise, the hypothesis was rejected.

### **Results**

#### **Hypothesis One**

**H0<sub>1</sub>:** Digital marketing does not have significant effects on tax assessment in Rivers State Internal Revenue Service

**Table 1: ANOVA Summary for Simple Linear Regression of digital marketing and tax assessment**

<b>Model</b>	<b>Df</b>	<b>Sum of Squares</b>	<b>Mean Squares</b>	<b>F-value</b>	<b>p-value</b>
Regression	1	2931.874	2931.874		
Residual	338	1235.832	3.656	801.868	0.000
Total	339	4167.706			

**Source:** Extracted from IBM SPSS Output

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Table 1 reveals that the mean squares for regression and residuals are 2931.874 and 3.656, respectively, with an F-calculated value of 801.868 and a p-value of 0.000 (less than 0.05). This implies a statistically significant outcome. As a result, the null hypothesis, which indicated that digital marketing had no significant effect on tax assessment in Rivers State Internal Revenue Service, was rejected. As a result, the study suggests that digital marketing has a substantial impact on the tax assessment of in Rivers State Internal Revenue Service

**Hypothesis Two**

**H0<sub>2</sub>:** Digital payment does not have significant effects on tax transparency in Rivers State Internal Revenue Service

**Table 2. ANOVA Summary for Simple Linear Regression of digital payment and tax transparency**

Model	Df	Sum of Squares	Mean Squares	F-value	p-value
Regression	1	2924.509	2924.509		
Residual	338	1470.017	4.349	672.430	0.000
Total	339	4394.526			

**Source:** Extracted from SPSS Output

Table 2 reveals that the mean squares for regression and residuals are 2924.509 and 4.349, respectively, with an F-calculated value of 672.430 and a p-value of 0.000, both less than 0.05. This implies a statistically significant outcome. As a result, the null hypothesis, which indicated that digital payment has no substantial effect on the tax transparency in Rivers State Internal Revenue Service was rejected. As a result, the study suggests that digital payment has a high impact on the tax transparency of in Rivers State Internal Revenue Service

**Hypothesis Three**

**H0<sub>3</sub>:** Gig economy does not have significant effects on tax audit in Rivers State Internal Revenue Service

**Table 3: ANOVA Summary for Simple Linear Regression of gig economy and tax audit**

Model	Df	Sum of Squares	Mean Squares	F-value	p-value
Regression	1	3796.767	3796.767		
Residual	338	496.583	1.469	2584.277	0.000
Total	339	4293.350			

**Source:** Extracted from SPSS Output



Table 3 reveals that the mean squares for regression and residuals are 3796.767 and 1.469, respectively, with an F-calculation value of 2584.277 and a p-value of 0.000 (less than 0.05). This implies a statistically significant outcome. As a result, the null hypothesis, which indicated that gig economy has no substantial effect on the tax audit of in Rivers State Internal Revenue Service was rejected. As a result, the study suggests that gig economy has a substantial effects on the tax audit of in Rivers State Internal Revenue Service.

## **Conclusion**

In the e-commerce regime, effective tax management is critical for both compliance and profitability. The dynamic nature of e-commerce, with transactions often spanning multiple jurisdictions, presents unique challenges such as varying tax rates, cross-border taxation issues, and the need for accurate tracking of digital transactions. A well-managed tax strategy in e-commerce ensures compliance with local and international tax laws, minimizes the risk of penalties, and optimizes the tax burden. It also requires staying updated with evolving tax regulations, leveraging technology for accurate tax calculation and reporting, and adopting best practices such as proper documentation and timely filing. In conclusion, tax management in the e-commerce regime is a complex yet essential component that, when handled effectively, supports sustainable business growth by reducing risks and enhancing financial efficiency.

## **Recommendations**

In line with the findings and conclusion from this study, the paper suggested the following recommendations;

- i. To take advantage of tax from digital marketing Rivers State Internal Revenue Service should adopt and mainstream the use of specialized tax software that can integrate with digital marketing platforms to automate tax calculations and reporting. This reduces the risk of errors and ensures compliance.
  - ii. To enhance tax transparency in this era of digital payment, Rivers State Internal Revenue Service is encouraged to implement standardized reporting requirements, enhance data sharing and adopt blockchain technology. By implementing these strategies, governments, businesses, and consumers can work together to improve tax transparency in digital payments, leading to greater compliance, reduced tax evasion, and a fairer taxation system.
  - iii. It is recommended that Rivers State Internal Revenue Service should adopt advanced analytics for fraud detection and strengthen their regulatory framework. By implementing this recommendation, tax authorities can enhance the effectiveness of tax audits in the gig economy, ensuring that all participants are meeting their tax obligations and contributing fairly to the tax system.
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