Evaluating the Impact of Financial Services Automation on Revenue Collection Efficiency at the Bureau of Customs: A Case Study of the Revenue Accounting Division in Manila

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Abstract

This study examined the impact of financial services automation on revenue collection efficiency in the Revenue Accounting Division of the Bureau of Customs–Manila. Specifically, it assessed employees' perceptions of the effectiveness, benefits, and challenges of automation, and determined whether demographic factors such as age, educational attainment, and length of service influence these perceptions. The study also identified areas for improvement to further enhance the contribution of automation to revenue collection efficiency. A quantitative descriptive research design was employed, utilizing a structured survey administered to 92 qualified respondents selected through a census approach. Data were analyzed using descriptive statistics, t-tests, analysis of variance (ANOVA), and Pearson correlation to determine differences and relationships between respondents' demographic profiles and their perceptions of financial services automation. Qualitative data obtained from open-ended survey responses were subjected to thematic analysis to enrich the quantitative findings. Results indicated that employees generally perceive financial services automation as positively influencing revenue collection efficiency, particularly in terms of improved data accuracy, faster transaction processing, and enhanced transparency. Nevertheless, several challenges persist, including insufficient training, technical system issues, and limitations in infrastructure. Inferential analyses revealed no significant differences in perceptions when respondents were grouped according to age and educational attainment; however, a weak correlation was observed between length of service and perceptions of automation. Qualitative findings further highlighted the need for strengthened technical support, expanded training programs, and more user-friendly system enhancements. The study concludes that while financial services automation has substantially improved revenue collection efficiency, its sustained effectiveness depends on addressing both technical and human resource constraints. It recommends continuous capacity-building initiatives, improvements in technical infrastructure and support systems, and the establishment of systematic feedback mechanisms to ensure responsive and efficient automation practices.

Keywords: financial services automation, revenue collection, public sector, Bureau of Customs, efficiency