

Quality of Tax Administration and Enforced Tax Compliance Behaviour in Selected States in South-West, Nigeria

¹Enyi. P. Enyi,

²Akintoye I. Rufus &

³Adekoya A. Augustine

^{1,2&3}Department of Accounting,

Babcock University,

Ilisan-Remo, Ogun State, Nigeria

Abstract

Tax revenue is one of the major sources of fund to government for financing expenditure which are essentials for nation's sustainable development. Regular loss of tax revenue through tax non-compliance and evasion attitude of taxpayers; and style of tax administration are perceived to have adversely affected management and efficient administration of a nation. Several researches have been carried out on taxpayers' compliance, but not many considered the effect of Quality of Tax Administration (QTA) in their investigation. This study examined the probable influence of QTA on taxpayers' compliance behaviour in selected States in South-West, Nigeria. A survey research design was adopted for the study. The study population was 5,216,422 registered Personal Income Tax Payers in the three selected states. A sample size of 1,200 was determined using Taro Yamane formula in a stratified manner. Respondents were selected by random sampling techniques. Data were collected with a validated questionnaire. Cronbach's alpha coefficients for the reliability test ranged from 0.71 to 0.88. A response rate of 87.6% was achieved. Descriptive and inferential statistics were used to analyse the data, with the level of significance at 0.05. The study revealed that QTA positively influenced enforced tax compliance among taxpayers in the study area ($Adj. R^2 = .256$, $F_{(6, 1050)} = 61.12$, $p = .000$). QTA exerted positive influence on enforced tax compliance ($\beta = 0.439$, $t_{(1044)} = 14.88$, $p = .000$). The study further found a positive moderating influence of power of authority on enforced tax compliance ($\beta = .124$, $t_{(1044)} = 4.21$, $p = .000$) while moderating influence of gender, age, educational level and employment status do not have a significant relationship with enforced tax compliance behaviour ($\beta = -0.075$, $t_{(1044)} = -1.245$, $p = .213$; $\beta = 0.000$, $t_{(1044)} = -0.017$, $p = .987$; $\beta = -0.044$, $t_{(1044)} = -1.246$, $p = .213$; $\beta = 0.058$, $t_{(1044)} = 0.793$, $p = .428$), respectively. The study concluded that quality of tax administration influenced enforced tax compliance. It recommended that tax administrators should simplify the process of filing tax returns while proper penalties for defaulters should be enforced and entrenched in the tax laws in order to enhance tax compliance and reduce the tax revenue loss.

Keywords:

Enforced tax compliance, Evasion, Power of authority, Tax administration, Tax non-compliance, Tax revenue

Corresponding Author:

Enyi. P. Enyi,

Background to the Study

Tax revenue is one of the major sources of revenue to government and for financing the government expenditures in terms of programmes and infrastructural developments. According to Alaaray, Mohammed and Bustamam (2018), countries depend on revenue generated from taxes to fund and support government expenditures as highlighted in the annual budget. In both developing and developed economy, taxes are seen as a major source of revenue and ranked high in developed countries like France, Norway, United Kingdom (UK), United State of America (USA), Sweden and others (Ofurum, Amaefule, Okonya & Amaefule, 2018). In a developed economy such as USA, report according to Organisation for Economic Cooperation and Development (OECD), (2017) stipulated that taxes accounted for 50 percent of all government revenues for the past decade while Ofurum *et al.*, (2018), reported that in line with the USA revenue budget for 2018, taxes accounted for higher percentage of the revenue generated by the US government as highlighted in the 2018 annual budget performance.

According to Organisation for Economic Cooperation and Development (OECD, (2013), taxes are essentials for nation's sustainable development and this can be achieved in many ways. Tax revenue reduces a country's dependence on foreign aids, a transparent tax system ensures transparency and accountability in government, which leads to nation's building while a good tax system will drive inflow of foreign investment and trade relationship. A good tax system is a means for sustainable capacity building, economic management and social welfare that will enhance good relationship between the citizens and the government (Beale & Wyatt, 2017; Chude & Chude, 2015; Eiya, Ilaboya & Okoye, 2016). Besides, due to the downturn in the economic worldwide, government in various countries are strategising and putting machinery in place to reduce tax evasion and increase taxpayers' compliance (Jimenez & Iyer, 2016).

In African countries, tax revenue had positively contributed to the economic, social and infrastructural developmental of different countries. According to OECD (2017), the ratio of tax to Gross Domestic Product (GDP) in eight African countries including Morocco, South Africa, Tunisia, Cameroun, Rwanda, Cote d'Ivoire, Senegal and Mauritius surveyed in 2014 showed that a tax to GDP ratio ranged from 16.1% to 31.3%. Tunisia was reported to have the highest tax to GDP of 31.3% and this was followed by Morocco with 28.5%. This tax ratio to GDP figure is higher than some countries reported by OECD as high-income countries. However, in Nigeria tax to GDP in 2014 was 5.2 percent according to Federal Inland Revenue Service (FIRS) (2015) and Central Bank of Nigeria (CBN) (2016) cited in Ofurum *et al.* (2018). This low tax to GDP is an indicator of level of tax compliance in Nigeria. Besides, most developing countries strived using taxation to achieve economic growth and development but these countries are faced with numerous economic challenges (Onakoya, Afintinni & Ogundajo, 2017). One of the major challenges is the high rate of tax evasion as the expected revenue from taxes posed a serious challenge to the government and other stakeholders about the level of tax compliance (Chude & Chude, 2015; Kira, 2017).

The style of tax administration in Nigeria is in line with the tax administration operated in Britain with effect from 1960 until 1990 when the self-assessment scheme was introduced, which was in line with the American typical form of tax administration (Enahoro & Jayeola, 2012). Nigeria has three tiered tax structure with different tax administrations and these are Federal, State and Local government. Walsh (2012) stated that the objectives of tax administration are to ensure tax compliance with the relevant laws, to ensure improvement in customer service and satisfaction of the tax payers. In a society where tax compliance rate is high, the role of tax administration would be in the form of provision of enabling environment for citizens to operate and discharge their civic responsibility of tax payment while in an environment of non-compliance, tax administration will be seen as a policeman (Savic, Dragojlovic, Vujosevic, Arsic & Martic, 2015).

The Nigerian government and her respective states collect different types of taxes from the citizens. In line with the constitution of the Federal Republic of Nigeria 1999 Cap. C23 LFN, Section 21 (f), 2004, it is the constitutional responsibility of the citizens to promptly and honestly declare their earned income and pay taxes to the appropriate and lawful authorities. The constitution also stipulates that it is the responsibility of the government as stipulated in chapter 2, section 16 and 17 (fundamental objectives and directive principle of state policy) to provide for the wellbeing of the citizens in terms of social and economic activities. In order for the three tiers of government to fulfill these objectives, the governments require funds which can be derived from natural resources, economic activities and taxes. According to Asabor (2012), cited in Lateef *et al.* (2015), tax compliance is a problem in Nigeria as the country is ranked as the lowest nations in tax compliance in Sub-Saharan African Countries. Therefore, a research on taxation and tax compliance is of economic, social and political benefit to the government and the citizens.

It is expected that the performance of any government in providing social amenities will improve with increase in tax compliance of the citizens. In developing countries all over the world, tax non-compliance has become a major challenge facing government and tax administrators as this affects revenue performance and government incapability to perform and provide the essential developmental projects and programmes as expected by the citizenry (Alaaray, *et al.*, 2018). According to Slemrod (2007), tax non-compliance is a form of tax cheating by which the tax payer cheats on the government and the public. On tax cheating, Daniel, Akowe and Awaye (2018) reported that this should be a critical concern to government and other relevant stakeholders due to government's inefficiency and ineffectiveness in the discharge of electioneering promises.

Despite the various measures and tax reform taken by the government and relevant stakeholders in Nigeria to enhance tax compliance, tax non-compliance still posed serious challenge to revenue generation which hinders management and efficient administration of the nation (Beale & Wyatt, 2017; Kira. 2017). In Nigeria, some researchers had expressed various factors responsible for tax payer's compliance behaviour. Some of the relevant studies that had been conducted in the past in respect of tax compliance were public government quality with moderating variable of financial

condition and risks preference (Alabede *et al*, 2011), tax justice and compliance of Nigerian tax payers (Oyebamiji, 2018), institutional factors and personal income tax compliance in Kaduna (Lateef, Saheed & Onipe, 2015). There are also studies on socio economic condition, tax knowledge, audit probability and social norms on compliance (Mohammed, Chek & Idawati, 2016), tax payers education and strategy for achieving voluntary compliance (Olowookere & Fashina, 2013), impact of tax fairness and demographic factors on tax compliance (Bojuwon, 2013). Other studies are tax morale and tax compliance in Nigeria (Fakile, 2011), determinant of tax compliance behaviour (Anyaduba, Eragbe & Kennedy, 2012) and exploratory analysis of individual tax payers compliance behaviour in Nigeria-study of demographic factors (Alabede, 2014). There had been less emphasis on tax administration and enforced compliance.

This study therefore aims at investigating the relationship between quality of tax administration and enforced taxpayers' compliance behaviour in selected states in South-West, Nigeria moderated by power of authorities and demographic factors of gender, age, employment status and educational level on the level of enforced tax compliance. The hypothesis which suggest a tentative answer to the problem under investigation was drafted in null forms and tested at 5% level of significance.

Test of Hypothesis: Quality of tax administration moderated by power of authority and demographic factors does not have significant influence on enforced tax compliance behaviour in selected states in the South-West, Nigeria.

The hypothesis was developed to provide explanations on the influence of quality of tax administration moderated by power of authority and demographic factors on enforced tax compliance among taxpayers in South West, Nigeria. The tax authorities apply redistributive justice of sanctions, fines and penalties on tax offenders or evaders.

The remaining part of the paper is divided into 4 sections, these are the review of extant literature in second section, the third section deals with the methodology and analysis of empirical results, the fourth section deals with findings and discussion of results with implication while the last section deals with conclusion and recommendation.

Review of Extant Literature

Conceptual Review

Tax: A tax is a form of payment to support and enhance the cost of governance. It differs from fines and penalties which are imposed by the government as a means of punishment for wrong doing by the taxpayers. A taxpayer is any individual or corporate organisation required by law to pay tax on his/her income to the government (Khasawneh, Obeidat & Al-Momami, 2012). Therefore, in respect of this study, tax is defined as a compulsory levy imposed by constituted authorities on individual or corporate taxpayers in line with the relevant tax laws. A good tax system should be sufficient, convenient, efficient and fair in nature. A tax is considered sufficient if it has the ability to generate enough funds to the government in the provision of public goods. Tax is expected to be convenient when the

method of collection is clear and well known to all taxpayers. The efficiency of tax means how taxpayers react to tax as a result of economic behavioural changes while tax fairness means taxpayers' abilities to pay tax and these characterised by horizontal and vertical equitable methods. As a compulsory levy and sources of revenue to the government, taxes are levied on personal incomes such as salaries, business profits, interest income, dividends and royalties, and others such as company profits, petroleum profits, and capital gains (Ishola, 2016).

Taxation: Taxation is a tool that enhances the growth and development of the economy of a nation in both developed and developing countries. According to Akubo, Achimagu and Ayuba (2016), taxation is a burden which every individual must carry in order to assist the government in achieving its objectives of providing basic infrastructural amenities and social programmes for the citizens. It is a very important device for income redistribution and revenue generation necessary for the economic development of a country and provision of infrastructure, social activities and other public goods required in the best interests of the citizens. Egwaikhide and Udoh (2012), viewed taxation as a means of transferring resources from the private sector in a country to the government sector for the purpose of provision of public goods and services and also to maintain laws and orders within the nation.

Tax Administration: Tax administration means the interpretation of tax laws and its practical implementation in achieving targeted goals. It is the third and most important activity of taxation process which made tax administration as the real practices of taxation (Agbetunde, 2010). The objectives of tax administration are to ensure efficiency in actual administration, monitoring and evaluation of tax policy, collection and accounting for tax revenue and establishment of fiscal objectives. Tax administration in Nigeria is the responsibilities of the three tiers of government (Federal, State and Local government) with each tier creating the conducive environment for effective assessment and collection of taxes (Ishola, 2016., Somorin, 2015). Nayeiju (2005) cited in Enahoro and Jayeola (2012) pointed out that lack of institutional capacity was a major problem to effective tax administration. Job, Short and Smith (2007) stated that the belief among the public was that tax officers are rude, corrupt, inefficient and unprofessional in the discharge of their duties, these attitudes in most cases are believed to influence the taxpayers' willingness to pay or not to pay taxes.

The organ of government responsible for tax administration is regarded as the tax authority and these are Joint Tax Board (JTB) created by Section 86 of the Personal Income Tax Act (PITA) Cap. P8 LFN 2004 and this is the apex unifying body for all tax authorities in Nigeria. This is followed by the Federal Inland Revenue Services (FIRS) established by FIRS (Establishment) Act, 2007. The next organ is the thirty-six States Internal Revenue Service (IRS) established by Section 87(1) of PITA Act Cap. P8 LFN 2004 (as amended 2011). The last organs are the Tax Appeal Tribunal (TAT) established under section 59(1) of the FIRS (Establishment) Act 2007 and Local Government Revenue Committee (LGRC). The British model of tax administration is based on tax audit and this is based on

the assumption that taxpayers are incompetent and lack the basic knowledge of the tax laws, which are required for tax assessment and the procedures for effecting tax payment. The American model enhances voluntary compliance which is hanged on the competency of the taxpayers. Besides, the efficiency of the American model is based on efficient data processing system, heavy penalisation of tax offences and the efficient organisation that are made available for tax collection. The fundamental role of tax administration is the provision of quality services to taxpayers, enhancement and encouragement of taxpayers' voluntary compliance to tax laws, detection and punishment of individuals that disobey the tax laws in the form of non-compliance.

The standard deterrence model of tax compliance as postulated by Becker (1968) and Allingham and Sandmo (1972) stated that tax payers will normally weigh the cost and benefits associated with tax evasion. Where it is discovered by the tax payer that the expected benefit is greater than the cost, this leads to tax evasion by the tax payers. Deterrence tool such as audit, sanction and other form of intervention is key approach to tax administration. The higher the likelihood of being caught, the higher the cost of evasion. Therefore, at times an increase in deterrence method adopted by the tax administrator which is an expensive process, the outcome of this method also at times does not translate or guarantee improvement in tax compliance. On this basis, Slemrod (2007) is of the opinion that risk of detection and punishment should have a probably positive effect on tax compliance while other researchers think otherwise.

Tax Compliance: This is defined as the extent to which the taxpayers meet the tax obligation by paying tax as at when due according to the relevant tax laws or regulations. It means prompt tax payments and producing and submitting tax information to the relevant tax authority based on the required formats. The study of tax compliance in the modern-day context is credited to Allingham and Sandmo (1972), who used economics of crime approach as developed by Becker (1968) to explain taxpayers' compliance and taxpayers' behaviour. Tax compliance had been defined by many researchers. Saw (2017) defined tax compliance as submission of tax returns within the stipulated time along with tax liability declaration and prompt payment of this liability to the tax authority. It is the willingness of taxpayers to carry out all tax obligations and get the benefits of taxation in line with the relevant legislation (Jaya, 2017; Ling, Osman, Mohammed, Yeng& Jim, 2016). Tax compliance is also defined as the ability to fulfil payment of tax obligation as required by the relevant tax laws (Thiga&Muturi, 2015).

Enforced Tax Compliance: It is a form where taxpayers comply with tax laws only when he perceived high power. This is based on the deterrence effect of audits and fines by the tax authorities (Kirchler, 2007. Kirchler *et al.*, 2008). This is a situation where taxpayers only comply with tax payments due to fear of audits and fines based on the belief that there is no alternative to tax compliance. The taxpayers believe that tax payment is made possible by means of coercion and force by the state and its agencies (Kirchler *et al.*, 2008).

Tax Non-Compliance: In distinction with tax compliance, Jackson and Milliron (1986); Kasipillai and Jabbar (2003) defined tax non-compliance as taxpayers' inability or failure to pay the correct amount of tax to the tax authorities on account of complexity and ambiguity in tax laws and administrative procedures. Kirchler (2007) perceived that non-compliance is the taxpayer's failure in reporting actual income, deductions such as claims, relief and rebates and make payment in respect of tax liabilities computed as at when due. According to Kiow *et al.*, (2017), it is a form of unintentional omission of information in preparing tax returns and other forms of lack of tax awareness by the taxpayers. Therefore, the continuous and persistence of non-compliance by taxpayers could be attributed to various factors that required study and solution (Joshi, Prichard & Heady, 2014).

Power of Authorities: Kirchler *et al.*, (2008) defined power of authorities as taxpayers' perception of the capacity of the tax authorities to detect and punish tax offenders. This power is achieved through the means of tax rate, audit probabilities, fines, repeated audit and other forms of sanctions (Kirchler, 2007). The deterrence effects of these power of authorities' factors in literature had become inconclusive as some researchers reported positive effect while some others affirmed negative effect. According to Kirchler *et al.*, (2008), tax authorities of too much power over taxpayers' lead to mutual distrust between the taxpayers and the tax authorities, this is known as antagonistic tax climate. An antagonistic tax climate is where the tax authorities act on the assumptions that taxes are being evaded by taxpayers, therefore, the tax authorities can apply tax audit and other forms of sanction and punishment in coercing taxpayers to honestly pay taxes. This approach could also make the taxpayers to feel being persecuted and therefore, takes other step of evading or getting away without the payment of tax.

Theoretical Framework

The study adopts the theory of economic deterrence which explains tax behaviour based on acts of force and penalties used by the tax authorities in compelling taxpayers to fulfil their tax payment obligation. It refers to tax rate and penalties which influence taxpayer's behaviour. Research on tax compliance started with the theoretical model called economics of crime model of Becker (1968), which was applied to tax compliance by Allingham and Sandmo (1972). The economics of crime approach by Becker (1968) posited that tax compliance is a function of enforcements. This approach concluded that individual taxpayer pays taxes due to fear of detection and punishment. This implied that government can enhance tax compliance through an increase in audit and penalty rates. Individual taxpayer is viewed in the way at which the tax evasion is being maximised through expected utility. This can be obtained by means of comparing the benefits derived from cheating with the risk of detection and punishment. This means that the individual can be modelled using the utility functions. In illustrating this theory, an individual is assumed to have a fixed income (I) which he must decide how much of this income is to be declared for tax liabilities computation and the amount to underreport to the relevant tax authority. Out of the income declared, the tax payer pays taxes at a rate (t) while taxes are not to be paid on undeclared income. However, the tax authorities might

audit the individual taxpayer with a fixed probability (p) and where this is done, and the tax payer is found guilty of underreporting of income, he will be charged with fines and penalties at a rate (t) which will be imposed on the hidden income from tax assessment.

The Allingham and Sandmo (1972) model assumed that the taxpayer always has a choice between full declaration of income that are related to tax or partially declare such income. When income is partially declared, tax payment depend on tax authority investigation, if any form of dishonesty is found, this leads to penalty payment in addition to what ordinarily the taxpayer ought to pay as taxes. The study concluded that a higher tax rate leads to higher probability of tax evasion as it reduces tax income but when the income is low, taxpayer takes more risk. Besides an increase in penalty rate and level of detection leads to more income being declared an increase in tax revenue as taxpayers fear the penalty of being detected for dishonesty. Murphy (2004) opined that advocates of deterrence model believe that individual will only obey tax laws and regulations and further make tax payments only where such is being threatened with strong penalties and sanctions. This theory has been adopted by tax authorities as an institution to reduce tax evasion and enhance tax compliance with the mindset of an increase in tax revenue.

Empirical Review

Wahl, Kastlunger and Kirchler (2010) examined trust in authorities and power to enforced tax compliance with empirical analysis of slippery slope framework. The study showed that power influences tax payment by which power decreases voluntary compliance but increases enforced compliance. Enahoro and Jayeola (2012) examined tax administration and revenue generation in Lagos State, Nigeria. The study adopted survey research design and questionnaire to gather data from 130 respondents. Findings from the study revealed that tax administration was inefficient in the state and this affected revenue generation. The study recommended that for efficient and better administration of tax system, private organisation should be considered.

Walsh (2012) studied the understanding of tax payers' behaviour, the new opportunity for tax administration. It was stated that better understanding of tax payers' motive, attitudes and behaviour will improve tax administrative efficiency and lead to voluntary compliance. The study concluded that tax compliance can be determined by five factors which are deterrence, personal and social norms, tax administration fairness and trust, government role and economic development, and tax system complexity. The study recommended that deterrence as a tool of tax administration is very important but not enough to explain tax compliance level in the country. Faizal, Palil, Maelah and Ramli (2017) studied power and trust as factors that influence tax compliance behaviour in Malaysia where it was stated that power and trust have different ways of influencing tax compliance. While trust influences voluntary compliance, power on the other hand influences enforced compliance, the legitimate power has significant relationship whereas coercive power does not have relationship with trust as expected. According to Wenzel and Thielmann (2006), negative attitudes toward taxes can be exhibited through unreliable, intrinsic audits and unfair penalties. In line with Almet *al.*, (2012), no

individual likes tax payment especially where force and coercive measures of penalties and sanction are adopted by the tax authorities.

Methodology

The study employed survey research design to generate the relevant primary data required for the study. This was based on the geographical disparity of the states and the number of individual tax payers reached in these different geographical regions. The study covered only individual tax payers in both formal and informal sectors in the selected states in the South West, Nigeria. For the purpose of this study, reliance was placed on the National Joint Tax Board's (NJTB) publication on Nigeria's individual taxpayers' population as at December 31, 2016. The NJTB statistic (2016) showed that there were 10,006,304 registered personal income tax payers in Nigeria (36 States and Federal Capital Territory). Lagos State accounted for about 46% of the registered individual tax payers while other States in the Federation accounted for 54% with an average of 1.5% of individual tax payers per each state (Oyedele, 2016; NJTB, 2016). Therefore, according to individual taxpayers' statistic of National Joint Tax Board (NJTB) publication (2016), the population of the study was 5,216,422. The sample size was determined using Taro Yamane (1967) techniques with the error term of 5% at a stratification of 400 per each state. The study used random sampling techniques for data collection from the individual taxpayers in the selected states of South-West, Nigeria. One thousand, two hundred (1200) questionnaires were administered to various respondents at four hundred questionnaires per selected state in accordance with the sample size figures. The questions were structured to capture demographic factors, quality of tax administration, power of authority and enforced tax compliance. These questions were structured to reflect Nigeria's Characteristics and structured in scaled and closed ended form. Variables highlighted in the questionnaire were measured using six (6) point Linkert scale of 1=strongly disagree, 2=disagree, 3=partially disagree, 4=partially agree, 5=Agree and 6=strongly agree. The study also adopted purposive sampling technique to select the geographical zone of South-West, Nigeria and the three states selected within the zone for the study.

Reliability of Research Instrument

Table 1: Reliability Test of the Instrument Based on the Pilot Study

Variables	Cronbach's Alpha (%)
Power of Authorities	71
Enforced Tax Compliance	88
Quality of Tax Administration	81

Source: SPSS output of the composite reliability computed by the researcher, 2019

The reliability of the research instrument showed that the instrument was reasonable and reliable since the results of all the constructs were above the acceptable threshold of 0.7 and therefore suitable for the current study.

Measurement of Research Variables

In this study, dependent, independent and moderating variables were measured with series of questions relevant to each variable based on widely acceptable measurements for primary data.

The quality of tax administration was measured with eight questions that bothered on opinion on probability of detection, punishment, extensive power and administrative system of filling return. This was rated using six-point likert scale. The State Internal Revenue Service (SIRS) power to enforce tax compliance was measured with five items of questions relevant with machinery of enforcement, power to audit, effectiveness and efficiency in reducing tax criminality and staff competency. The demographic factors variables for the study was extracted from the demographic information given by respondents. These variables were classified and grouped accordingly in the manner by which respondents ticked where appropriate to them. The respondents' age was grouped into 18-30, 31-40, 41-50, 51-60, and 61 & above. The educational level was classified based on qualifications such as GCE/SSCE & Below, OND/NCE, HND/BSc, MBA/ MSc; and PhD. Gender was also classified into Male or Female while the employment status was classified into Formal and Informal sectors including special areas of working place within the sector.

Models Specification

The study expected that the independent variables of quality of tax administration would enhance enforced tax compliance. It is therefore expected that quality of tax administration (QTA) would determine tax compliance. The dependent variable is enforced tax compliance (ETC).

Enforced Tax Compliance and Quality of Tax Administration

$$ETC = \beta_0 + \beta_1 POA_i + \beta_2 QTA_i + \beta_3 GEN_i + \beta_4 AGE_i + \beta_5 EL_i + \beta_6 ES_i + \varepsilon$$

Where:

ε = Error terms

β_0 = Intercept or the constant

$\beta_1 - \beta_6$ = Partial regression coefficient of the explanatory variables.

Results and Findings

Data collected from the sampled questionnaires were analysed and interpreted through the use of simple percentage, mean, standard deviation, frequency distribution and the hypothesis was tested using the Ordinary Linear Square (OLS) regression and Analysis of Variance (ANOVA). Adjusted R^2 was employed to determine the power of model. The p-values of the t-statistics and F-value were employed in deciding the acceptance or rejection decision on the specified hypothesis using 5% level of significance in line with what was obtainable in management and social science.

Following this is a descriptive analysis of the test items, analysis and interpretation of regression results as well as hypothesis testing were captured respectively, and discusses the main findings of the study.

Descriptive Analysis of the Test Items

This section describes the test items individually using six (6) Likert scale of strongly agree (SA), agree (A), partially agree (PA), partially disagree (PD), disagree (D) and strongly disagree (SD) with standard deviation (SDV). In achieving a stated research objective, two variables are of utmost importance and they are the dependent variable and the explanatory variables. In this study, the dependent variable is enforced tax compliance which has several test items and they are discussed individually in this section. Following the dependent variables is the explanatory variables of quality of tax administration. In addition, other explanatory variables are included which serves as moderating variables, these are power in authorities and demographic factors.

Table 2: Respondents Responses on Power from the State Internal Revenue Service

S/N	Test Items		SD 1	D 2	PD 3	PA 4	A 5	SA 6	Mean	SDV
1	SIRS have the necessary machinery to force individual tax payers to comply with payment of tax assessed	Freq	37	39	71	243	497	164	4.54	1.16
		%	3.5	3.7	6.8	23.1	47.3	15.6		
2	SIRS have the extensive power to detect tax evasion according to the legal framework.	Freq	15	53	89	228	544	122	4.52	1.06
		%	1.4	5	8.5	21.7	51.8	11.6		
3	SIRS have extensive power to audit and compel individual tax payer to obey the tax law.	Freq	13	51	79	202	562	144	4.60	1.05
		%	1.2	4.9	7.5	19.2	53.5	13.7		
4	SIRS is very effective and efficient in ensuring reduction in tax criminality	Freq	21	89	92	278	478	93	4.31	1.15
		%	2	8.5	8.8	26.5	45.5	8.8		
5	SIRS staff are competent and skilled to detect tax fraud among the tax payers.	Freq	19	71	90	232	524	115	4.44	1.12
		%	1.8	6.8	8.6	22.1	49.9	10.9		
	Mean & Standard Deviation								4.48	1.11

Source: Field Survey, 2018

The mean of 4.54 indicated that majority of the respondents agreed that the SIRS has the necessary machinery to force individual tax payers to comply with payment of tax assessed while the mean of 4.52 further suggests that the respondents agreed that the SIRS has the extensive power to detect tax evasion according to the legal framework and the mean of 4.60 suggests that the respondents agreed to the opinion that the SIRS has extensive power to audit and compel individual tax payer to obey the tax law. Furthermore, the mean of 4.31 suggests that the respondents agreed that the SIRS is very effective and efficient in ensuring reduction in tax criminality. Besides, the mean of 4.44 shows that the SIRS staff are competent and skilled to detect tax fraud among the tax payers. On the overall, a mean of 4.48 further indicates that majority of the respondents agreed that the three States Internal Revenue Services have the power to exercise their duties and a standard deviation of 1.16, 1.06, 1.05, 1.15, 1.12, 1.11 respectively suggests that the responses of the respondents are less likely to change over time.

Table 3: Respondents Responses on Enforced Tax Compliance

S/N	Test Items		SD 1	D 2	PD 3	PA 4	A 5	SA 6	Mean	SDV
1	I pay tax because the risk of being audited is too high.	Freq	57	157	136	336	286	79	3.83	1.33
		%	5.4	14.9	12.9	32	27.2	7.5		
2	I pay tax because the consequences for deliberate non-compliance and filing incorrect return is high.	Freq	64	123	166	301	319	78	3.88	1.33
		%	6.1	11.7	15.8	28.6	30.4	7.4		
3	I pay tax because of the tax clearance demand in respect of government and other organization contract.	Freq	48	161	112	267	346	117	4.00	1.38
		%	4.6	15.3	10.7	25.4	32.9	11.1		
4	I pay tax to avoid back duty penalty.	Freq	59	174	69	244	407	98	4.01	1.41
		%	5.6	16.6	6.6	23.2	38.7	9.3		
5	I pay tax because of other tax payers who have been severely punished for non-compliance in the past.	Freq	105	201	124	231	330	60	3.63	1.48
		%	10	19.1	11.8	22	31.4	5.7		
6	I would neither pay tax nor encourage its payment if I had the option.	Freq	175	235	113	184	276	68	3.34	1.61
		%	16.7	22.4	10.8	17.5	26.3	6.5		
7	I pay my taxes as referred by law because a great many tax audits are carried out by the tax office.	Freq	44	115	116	265	405	106	4.13	1.30
		%	4.2	10.9	11	25.2	38.5	10.1		
	Mean & Standard Deviation								3.83	1.41

Source: Field Survey, 2018

The mean of 3.83 indicates that more than 63% of the respondents agreed that they pay tax because the risk of being audited is too high. Also, the mean of 3.88 suggests that the respondents agreed that they pay tax because the consequences for deliberate non-compliance and filing incorrect return is high. The mean of 4.00 suggests that more than 66% of the respondents agreed to the test item that they pay tax because of the tax clearance demand in respect of government and other organization contract. The mean of 4.01 further suggests that the respondents agreed that they pay tax to avoid back duty penalty. In addition, the mean of 3.63 suggests that the respondents agreed that they pay tax because of other tax payers who have been severely punished for non-compliance in the past. The mean of 3.34 suggests that the respondents agreed to the test item that they would neither pay tax nor encourage its payment if they had the option. Besides, the mean of 4.13 further suggests that more than 65% of the respondents agreed that they will pay their taxes as referred by law because a great many tax audits are carried out by the tax office. On the overall, a mean of 3.83 further indicates that majority of the respondents agreed that the enforced tax compliance is necessary in their respective state while a standard deviation of 1.33, 1.33, 1.38, 1.41, 1.48, 1.61, 1.30, respectively implies that the respondents were not likely to change their responses over time.

Table 4: Respondents Responses on Quality of Tax Administration

S/N	Test Items		SD 1	D 2	PD 3	PA 4	A 5	SA 6	Mean	SDV
13	Probability of being detected when evading tax is high	Freq	41	105	106	351	372	76	4.08	1.22
		%	3.9	10	10.1	33.4	35.4	7.2		
14	Punishment for tax evasion is rather severe.	Freq	43	82	99	394	358	75	4.11	1.18
		%	4.1	7.8	9.4	37.5	34.1	7.1		
15	Tax administrative system in filling tax returns is complex.	Freq	40	90	126	379	349	67	4.05	1.18
		%	3.8	8.6	12	36.1	33.2	6.4		
16	SIRS has extensive means to force citizen to be honest to tax payment.	Freq	30	88	103	343	419	68	4.18	1.15
		%	2.9	8.4	9.8	32.6	39.9	6.5		
17	Lack of tax force/penalties/ punishment is the reason for non-tax compliance.	Freq	40	101	100	346	313	151	4.18	1.29
		%	3.8	9.6	9.5	32.9	29.8	14.4		
18	SIRS has extensive power to detect tax evasion within the Legal framework.	Freq	21	76	85	375	378	116	4.30	1.12
		%	2	7.2	8.1	35.7	36	11		
19	SIRS is very effective in the suppression of tax criminality.	Freq	39	99	110	344	395	64	4.09	1.19
		%	3.7	9.4	10.5	32.7	37.6	6.1		
20	Tax administrative system in the state has positively affected the revenue generation.	Freq	27	62	77	274	478	133	4.44	1.14
		%	2.6	5.9	7.3	26.1	45.5	12.7		
	Mean & Standard Deviation								4.18	1.18

Source: Field Survey, 2018

The mean of 4.08 indicates that majority of the respondents agreed that the probability of being detected when evading tax is high. The mean of 4.11 further suggested that more than 68% of the respondents agreed that the punishment for tax evasion is rather severe. The mean of 4.05 suggests that the respondents agreed to the test item that tax administrative system in filling tax returns is complex. The mean of 4.18 further suggests that the respondents agreed that SIRS has extensive means to force citizens to be honest to tax payment. Besides, the mean of 4.18 further suggests that the respondents agreed that lack of tax force/penalties/ punishment is the reason for non-tax compliance. The mean of 4.30 suggests that the respondents agreed to the test item that SIRS has the extensive power to detect tax evasion within the Legal framework. The mean of 4.09 also suggests that the respondents agreed that SIRS is very effective in the suppression of tax criminality. The mean of 4.44 further suggests that about 74% of the respondents agreed that tax administrative system in the state has positively affected the revenue generation. On the overall, a mean of 4.18 further indicates that the majority of the respondents agreed that there is quality of tax administration among the three states and a standard deviation of 1.22, 1.18, 1.18, 1.15, 1.29, 1.12, 1.19, and 1.14 respectively suggests that the responses of the respondents are less likely to change over time.

Table 5: Quality of Tax Administration and Enforced Tax Compliance Behaviour

Dependent Variable: ETC

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.819	.252		3.245	.001		
POA	.153	.036	.124	4.211	.000	.815	1.227
QTA	.591	.040	.439	14.882	.000	.813	1.230
GEN	-.075	.060	-.034	-1.245	.213	.977	1.023
AGE	.000	.028	.000	-.017	.987	.896	1.117
EL	-.044	.036	-.037	-1.246	.213	.792	1.263
ES	.058	.074	.023	.793	.428	.829	1.206

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.510 ^a	.260	.256	.95394

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	333.737	6	55.623	61.123	.000 ^b
	Residual	950.050	1044	.910		
	Total	1283.787	1050			

a. Dependent Variable: ETC

b. Predictors: (Constant), power of authority (POA), quality of tax administration (QTA), gender (GEN), respondents age (AGE), educational level (EL) and employment status (ES).

Interpretation

Table 5 shows the results of regression analysis for the effect of quality of tax administration moderated by power of authority and demographic factors on enforced tax compliance behaviour in the selected States in South-West, Nigeria. The results showed that the power of authority (0.153), quality of tax administration (0.591), respondents' age (0.000) and employment status (0.058) have positive relationship with enforced tax compliance behaviour in the selected states in South-West, Nigeria, while gender (-0.075) and educational level (-0.044) of the respondents have a negative relationship with enforced tax compliance behaviour in the selected states in South-West, Nigeria. There was the evidence that the power of authority and quality of tax administration have a significant relationship with enforced tax compliance behaviour in the selected states in South-West, Nigeria (POA= 0.153, t -test= 4.211, $p < 0.05$, QTA= 0.591, t -test = 14.882, $p < 0.05$). In sharp contrast, gender, age, educational level and employment status do not have a significant relationship with enforced tax compliance behaviour in the selected states in South-West, Nigeria (GEN= -0.075, t -test = -1.245, $p > 0.05$, AGE= 0.000, t -test = -0.017, $p > 0.05$, EL= -0.044, t -test=-1.246, $p > 0.05$, ES=0.058, t -test=0.793, $p > 0.05$). This implies that power of authority and quality of tax administration were significant factors influencing changes in the enforced tax compliance behaviour in the selected states in South-West, Nigeria while gender, age, educational level and employment status of the respondents were not significant factors influencing changes in enforced tax compliance behaviour in the selected states in South-West, Nigeria.

The magnitude of the estimated parameters for the coefficients are 0.153, 0.591, -0.075, 0.000, -0.044 and 0.058. These imply that a unit increase in power of authority, quality of tax administration, respondents' age and employment status will lead to 0.153, 0.591, 0.000, and 0.058 increase in enforced tax compliance behaviour in the selected states in South-West Nigeria, respectively, while a unit increase in gender and educational level of the respondents will lead to decrease of 0.075 and 0.044 in enforced tax compliance behaviour in the selected states in South-West Nigeria, respectively. The Adjusted R^2 measures the proportion of the changes in enforced tax compliance behaviour in the selected states in South-West, Nigeria as a result of changes in power of authority and quality of tax administration, gender, age, educational level and employment status of the respondents. The adjusted R^2 of 0.26 explains about 26 percent changes in enforced tax compliance behaviour in the selected states in South-West, Nigeria, while the remaining 74 percent were other factors explaining changes in enforced tax compliance behaviour in the selected states in South-West, Nigeria but were not captured in the model. The F -test of 61.123 is statistically significant with $p < .005$. This indicated that the variables used in the model have a goodness of fit and that was a good predictor of the main variables and that power of authority and quality of tax administration, gender, age, educational level and employment status of the respondents jointly explain changes in enforced tax compliance in the selected states in South-West, Nigeria. The variance inflation factor which was used to check for the presence of multicollinearity showed that all the explanatory variables were not related because the variance inflation factor for all the

variables were less than 5. The F-statistic of 61.123 is statistically significant with $p < 0.05$. This indicated that on the overall, the statistical significance of the model showed that the null hypothesis that the quality of tax administration moderated by power of authority and demographic factors does not have a significant influence on enforced tax compliance behaviour in selected states in the South-West, Nigeria was rejected. Thus, the alternative hypothesis that the quality of tax administration moderated by power of authority and demographic factors has a significant influence on enforced tax compliance behaviour in the selected states in South-West, Nigeria was accepted at 5 percent level of significance.

Discussion of Findings

The demographic statistics revealed that more male tax payers were involved in the study. The study also revealed that the tax payers who are in their most active age period were used for the study while the study also showed that the respondents for the study are knowledgeable and educationally sound to respond to those questions that were raised in the questionnaire. The respondents' response revealed that majority were in the formal sectors and this accounted for 73.9 percent. In addition, the validated questionnaire of 1200 copies were evenly distributed among the three study area and this resulted in a response rate of 34.4 percent, 32.5 percent, 33.1 percent for Lagos, Ogun and Oyo State, respectively.

Empirical findings from the test of Hypothesis revealed that power of authority, quality of tax administration, age, and employment status have positive relationships with enforced tax compliance behaviour while gender and educational level have negative relationships with enforced tax compliance behaviour. In addition, power of authority and quality of tax administration have significant factors that influenced changes in enforced tax compliance behaviour in South West, Nigeria while gender, age, educational level and employment status do not have significant relationships with enforced tax compliance. Thus, this showed that gender, age, educational level and employment status of the respondents were not significant factors to influence changes in enforced tax compliance behaviour. The F-statistic of 61.124 was statistically significant at $p = 0.000$ therefore, the study revealed that the quality of tax administration has significant influence on enforced tax compliance behaviour in the selected states in South-West, Nigeria at 5 percent level of significance. These empirical findings are consistent with the findings of Wahl *et al.* (2010); Walsh (2010); Servic (2015) and Faizal (2017) and negate the submission of Enahoro and Jayeola (2012) that tax administration was inefficient in revenue generation and Anyaduba *et al.* (2014) that better approach to enhanced voluntary tax compliance should be adopted rather than power that leads to enforced tax compliance. The observed positive relationship of respondents age and employment status with enforced compliance were inconsistent with Chan (2000) that tax compliance is driven by age of tax payers and Chau's (2009) finding that formal sectors were more responsive to tax payment than the informal sectors based on withholding tax method, which makes the non-compliance rate to be low when compared with the informal sector.

Besides, response on resentment on tax payment and feeling on tax payments revealed that 45 per cent and 50 per cent agreed to resent on tax payment and neither feel in paying tax nor encourage tax payment. This revelation is presumed to be responsible for low level of tax compliance by taxpayers in the selected states. The mean of 3.83 on enforced compliance showed that majority of the respondents agreed that enforced compliance is necessary to enhanced tax revenue generation by the state government which leads to additional cost on the part of government and tax authority. The perception of quality of tax administration in respect of filing tax returns required urgent attention as 75.7 per cent of the respondents agreed that the exercise is complex and cumbersome while 77.1 per cent also reported that lack of task force/ penalties/ punishment is the basic reason for non-tax compliance. It therefore means the government and the tax authority should ensure making tax filing a simple exercise and less cumbersome probably with the introduction of electronic tax system. Proper penalties for defaulters need to be enforced and entrenched in the tax laws to enhance tax compliance and reduce the loss of tax revenue due to evasion.

Summary, Conclusion and Recommendation of Findings

The study examined the quality of tax administration and tax payers' enforced tax compliance behaviour in South-West, Nigeria with emphasis on individual tax payers. The study revealed tax filing is cumbersome and complex with high rate of non-compliance due to inefficiency of tax administrator and lack of tax education and awareness. The perception of quality of tax administration has been responsible for enforced tax compliance. Enhancing tax payers' level of education in filing tax returns and making such to be more seamless to handle by taxpayers will ensure tax compliance.

Based on the findings and conclusion derived from the study, the following recommendations are proposed for implementation: The perception of quality of tax administration in respect of filing tax returns required urgent attention as 75.7 per cent of the respondents agreed that the exercises is complex and cumbersome while 77.1 per cent also reported that lack of task force/ penalties/ punishment is the basic reason for non-tax compliance. Therefore, the government and the tax authority should ensure making tax return a simple exercise and less cumbersome with the introduction electronic tax return system. Proper penalties for defaulters should be enforced and entrenched in the tax laws in order to enhance tax compliance and reduce the loss of tax revenue due to evasion.

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