Government Accountability and Voluntary Tax Compliance Behaviour in Selected States in South-West, Nigeria

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Abstract

The relevance of tax in government cannot be overlooked as it is key to government's survival, economic growth and nation's development. Consistent loss of tax revenue through tax evasion and other non-tax compliance attitude of taxpayers and government are perceived to have adversely affected nation's development and performance. Various researches have been carried out on taxpayers' compliance, but not many considered the effect of Government Accountability (ACT) in their study. This study examined the probable influence of ACT on taxpayers' voluntary tax compliance behaviour in selected States in South-West, Nigeria. The study used survey research design. Population comprised of 5,216,422 registered Personal Income Tax Payers in three selected states. A sample size of 1,200 was determined using Taro Yamane formula. Data were collected using a validated questionnaire by means of Stratified and random sampling techniques and response rate of 87.6% was achieved Cronbach's alpha coefficients for the reliability test ranged from 0.79 to 0.85. The study used descriptive and inferential statistics to analyse the data at 0.05 level of significance. The study revealed that ACT positively influenced voluntary tax compliance among taxpayers in the study states (*Adj. R^2* = .049, $F_{(6, 1050)}$ = 9.99, p = .000). There was evidence that trust in government, ACT and employment status have significant relationship with voluntary tax compliance behaviour in the study states (β= 0.133, $t_{(1044)}$= 5.796, p= 0.000, β= 0.080, $t_{(1044)}$ =3.134, p =0.02, β = -0.256$t_{(1044)}$=-3.790, p =0.00) while gender, age and educational level do not have significant relationship with voluntary tax compliance (β= 0.44, $t_{(1044)}$=0.806, p =.421,β= -0.007, $t_{(1044)}$= -0.286, p =.775,β= 0.036, $t_{(1044)}$=1.110, p =.267), respectively. The study concluded that government accountability influenced voluntary tax compliance. The government needs to be accountable by making details of tax collection and its usage available to the citizens promptly and timely. It recommended that government should strictly comply with the provisions of Fiscal Responsibility Act (2007) to guarantee transparency and accountability in the handling of the States' finances in order to enhance trust in government and tax administration.

Keywords*: Economic growth, Government accountability, Power of authority, Tax evasion, Tax authority, Trust in government, Voluntary tax compliance*

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Background to the Study

The relevance of taxation in government activities cannot be overlooked. All over the world, taxes are key to government's survival but not all tiers of government had been able to tap into this opportunity due to number of reasons like the taxation system, tax law, tax administration, corruption, over reliance on other non-tax revenue and tax policy issues (Ocheni, 2015). According to Akintoye and Tashie (2013), Ocheni, (2015) tax revenue generation is key to economic growth and country's development whereby nation's development depends on the amount of revenue that can be generated by the government and applied on public infrastructure and other economic activities for the benefits of the citizens. Besides, the willingness to pay tax has become a general problem in some of these developed and developing countries. Tax payers' level of compliance behaviour is a major concern to government and tax authorities as higher rates of tax evasion hinder government in collecting the required tax revenue in order to have enough fund for the provision of public goods. Where the tax compliance rate is very low, this limits the government's ability to raise revenue for the provision of public goods and services (Radae & Sekhon, 2017). Therefore, availability of enough fund to the government will necessitate the provision of developmental projects which will enhance the living standard of the citizens. Abdul and Wang'ombe (2018) stipulated that tax compliance in a developing country is an important policy issue for the government. This is based on the fact that tax revenue is regarded as bread and butter of the state and local government and as it is regarded and seen as the major source of government revenue (Slemrod, 2015). Besides, taxation is seen as a major viable strategy on the long run to pull any country out of continuous dependency on foreign aid.

Accountability, according to Schweiker (1993), means giving an account of an activity by an individual and also providing basis for one's characters and conducts. Accountability is key to maintaining openness and transparency in government with conformity to rules, norms and social practices. Accountability therefore, involves the duty of an individual or agency to provide reasonable and correct information of their activities and the justification for such action taken by them in order to avoid any form of sanction that can be imposed for failure to comply with standard rules and regulations. The basis of accountability is to answer and the mechanism for enforcing accountability is the legal and regulatory framework (Brinkerhoff, 2004). Accountability is one of the major reasons to achieve tax compliance but where the government becomes unaccountable for taxes collected and entrusted in their hand for the provision of public goods, this has a significant effect on the level of tax compliance. According to Feld and Fray (2012), tax morale which is the intrinsic motivation or attitude is the basis on which citizens provide correct information that improves voluntary compliance. Therefore, citizens' perception of government's accountability, should shape the tax morale of tax payers, which will lead to voluntary tax compliance. Levi and Sacks (2005) regarded this as a social contract which is the relationship between the government and the tax payers (the citizens). The social contract leads to the concept of fiscal exchange and legitimacy theory which supposed to make government to be more responsive and accountable with effective tax administration and development of institutions in the best interest of the public and government (Odd-Helge & Rakner, 2009). In Nigeria, according to Natufe (2006), cited in Modugu, Eragbhe and Izedomi (2012), it was stated that the institution of governance at all

tiers of government is engulfed in mesh of lack of public trust and confidence which had become the major challenge to tax payers' voluntary compliance. It is therefore, required to put all the necessary strategies in place to stimulate and enhance tax compliance in order to minimise tax avoidance, tax evasion and tax flight. The individual morale will be probably low where it is observed that government failed in providing the required public goods with the earlier tax payment and this is could be an indication of public distrust which might lead to a decline in voluntary tax compliance.

The need to promote public accountability in government has also been recognised by various international bodies such as International Monetary Fund (IMF) and World Bank (Omolehinwa & Naiyeju, 2015). Omolehinwa and Naiyeju (2015), stated that lack of public accountability has become a problem in developing countries as it affects tax compliance and provision of public goods. Igbeng, Beredugo and Adu (2015) posited that tax revenue was better and increases between 2012 and 2014 in Nigeria but rather than having a remarkable progress in the economy in terms of socio-economic development, the country experienced deterioration to the level of being regarded as one of the poorest nations in the world. The quality of tax services provided by tax authority in revenue generation is a function of the level of tax compliance to be achieved. Statistics at times shows that there is no correlation between tax revenue and quality of services rendered. According to Ibrahim Index of African Governance (2014) in Omolehinwa and Naiyeju (2015) in respect of the quality of services provided by the African Government to its citizens which involved 52 African countries, Nigeria was ranked 47th in health, 44th in infrastructure and 37th in the overall performance compared to Ghana which was ranked 7th. Besides, in terms of infrastructural development, Nigeria scored 19.6% as against the average score of 28.9% for West African Sub-regions. Government accountability is perceived to be one of the factors that induces better tax compliance for the purpose of revenue generation meant for the provision of goods and services. There is possible link between government accountability, trust and taxpayer's compliances as stated by researchers such as Alm and Togler (2004); Scholz and Lubell (1998). Previous researchers had stated that a taxpayer's behaviour depends on the behaviour, motivation, tax moral, deterrence and the intention of other individuals but factors, such as government accountability, have been consciously ignored. Individual belief and government trust of fairness, openness and judicious use of tax revenue in the best interest of the citizens will lead to willingness to pay tax. Iyoha and Oyerinde (2010); Otusanya (2012) affirmed that accountability is crucial to the effectiveness and efficient control and management of public funds by the democratic government. It is therefore, expected that government institutions, private organisations and civil society organisations are to be accountable to the general public for purpose of tax compliance.

Government accountability and tax compliance behavior are of importance to countries and states. Therefore, studying government accountability as it influences taxpayer's compliance behavior in selected state in the Southwest, Nigeria is not only academic interest but it is also important to policy makers, tax consultant, media and advocacy group in the region and Nigeria as a whole. Attempts to broaden the tax base in selected states in the Southwest, Nigeria should be based on the insights into how citizens of the state's experience and perceive

the tax accountability factors and how this correlates with taxpayers' behaviour. This study therefore aims at investigating the relationship between government accountability moderated by trust in government and demographic factors of gender, age, employment status and educational level on voluntary tax compliance in selected states in the South-West, Nigeria. In order to focus the study, hypothesis whish suggest a tentative answer to the problem under investigation was drafted in null forms and tested at 5% level of significance.

Hypothesis: Government Accountability moderated by trust in government and demographic factors does not have significant influence on the level of voluntary tax compliance behaviour in selected states in South-West, Nigeria

The remaining part of the paper is divided as follows; section 2 is for the review of extant literature, section 3 deals with the methodology and analysis of empirical results, section 4 deals with findings and discussion of results with implication while section 5 deals with conclusion and recommendation.

Review of Extant Literature
Conceptual Review
Tax: The word tax has the same literary meaning to every individual in a country but the only difference is the definition based on how it is seen from different angles. To the government, it is a source of revenue, to company, it is a cost and to individual, it is depletion of their income (Olowookere & Fasina, 2013).History showed that taxes evolved from the necessity of financing the government activities during the period of war. In the pre-colonial period in Nigeria, Empires, Kingdoms and Emirates were governed by Obas, Chiefs, Emirs and Sultans where tax collection was very prominent and compulsory. Taxes collected from the citizens were used to enhance governance, executed communal projects and provide peace and securities; and other economic activities (Agbetunde, 2010). Taxes are assessed for payment on individuals, assets, companies and or transactions.

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. Besides, taxation is seen as a source of revenue to the state, the ability to achieve it, is the heart of the state authority. Therefore, taxation is seen as a means of order and law within the state which makes it as one of the coercive forces of the state (Besley & Persson, 2014). As the coercive force of the state, Slemrod (2003) stipulated that honesty and trust are key in taxation as they exist between the taxpayers and the tax authorities.

Tax Evasion and Tax Avoidance: Tax evasion has been seen as a serious problem in various countries all over the world. It is a global phenomenon that occurs in all nations both developed and developing countries. Oladipupo and Obazee (2016) affirmed that tax compliance in a developing country is relatively low when compared with a developed country. According to Al-Mustapha and Hamza (2016), tax evasion is the deliberate refusal of individual taxpayer to make tax liability payment out of his legal sources of income. It is a breach of tax laws and illegal means to evade tax by potential taxpayers. It entails misinformation and deceitful reporting of true statement of affairs in respect of earned income to the tax authorities in order to reduce tax liability (Olowookere & Fashina, 2013). Tax avoidance, on the other hand, according to Adegbie and Fakile (2011), is a means of reducing tax liability by tax payers through exploration of the loopholes in the tax law without actually breaking the laws.. This is the legal utilization of the tax laws to one's advantages in order to reduce or defer tax liability through legal means and acting within the provision of the tax laws (Killian & Kolitz, 2004).Tax payment is always a thing that is not cherished by individuals because nobody likes paying tax. Alm and Torgler (2011) affirmed that the only things that remain constant in life is death and taxes. Therefore, steps are normally taken by individual to reduce tax liabilities thereby interpreting the tax laws to suit their intention and to be used to their advantage (Olowookere & Fashina, 2013).

Accountability: Accountability means the answering to one's behaviour and action at any time. According to the Auditor-General of Canada (1997), cited in Omolehinwa and Naiyeju (2015), accountability is an obligation to answer for the execution of one's assigned responsibilities. Whereas, public accountability is where a political office holder renders accounts of his/her stewardship to the electorates or citizens as at when due in respect of their representation on public interest (Igbeng, Beredugo & Adu, 2015). It is the willingness of an individual and institution to be available for scrutiny in respect of office holding and actions carried out. Accountability is a tool used by the citizens to access and control the behaviour of those assigned with government responsibility (Beu & Bukley, 2001), therefore it is an elusive concept that can be defined in many ways (Shearer, 2002). Accountability is one of the major factors to achieving tax compliance but where the government becomes unaccountable for taxes collected and entrusted in their hands for the provision of public goods, this has a significant effect on the level of tax compliance. In Nigeria, Fiscal Responsibility Act (2007) was passed into law to enhance and monitor accountability and transparency. Accountability and transparency is very important as a perception for evaluating the ethical and good governance of an administration in a nation. They are crucial for modern economy efficiency and enhancement of well-being of the citizens. These two factors can be seen as pillars of governance in modern day society as it dictates the relationship between the government and the governed. The correlation between the government and the taxpayers is a form of vertical contract or fiscal exchange.

The institution in Nigeria responsible for holding public officials accountable for their actions is Fiscal Responsibility Commission. The commission was established by the Fiscal Responsibility Act (2007) with a primary mandate of monitoring and enforcing the provisions of the Act. The areas or institutional factor that has been a constant concern to citizens in

Nigeria is public accountability. The need to promote public accountability in government has also been recognised by various international bodies likes International Monetary Fund (IMF) and World Bank (Omolehinwa & Naiyeju, 2015). Lack of public accountability has become an issue in developing countries as it affects tax compliance and provision of public goods. Since the return of Nigeria to civil rule in 1999, various measures had been put in place to enhance public accountability apart from Fiscal Responsibility Act. These measures are the promulgation of Public Procurement Act (2007) which is meant to promote transparency and accountability through open competitive bidding for contracts and project. Secondly, the Freedom of Information Act (2011) which enables the citizens to have free access of important nature of information without any hindrances. Thirdly, the establishment of institutions like Nigeria Code of Conduct Bureau, Economic and Financial Crimes Commission (EFCC) and the Independent and Corrupt Practices and other offences Commission (ICPC) which are responsible for monitoring accountability and transparency among the citizens in Nigeria and ability to bring any corrupt individuals to book.

Tax compliance: Tax compliance is 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. Jackson and Milliron (1986) defined tax compliance as a means of earnings declaration, reporting and payment of tax in order to fulfill the requirement of the tax laws and avoid court penalties. Badara (2012) claimed that tax compliance is the ability of tax payers to render accurate and complete information on tax returns in line with the relevant laws, rules and regulations of the state for the purpose of tax assessment and payment. Similarly, tax compliance means the desire in doing the right thing at the right time. This involves the individual taxpayer's belief that tax payment is the right thing to do but should not be based on fear of being punished for failure to comply (Wenzel, 2005).The voluntary tax compliance in the modern day is based on self-assessment by individual taxpayers. According to Saad (2014), self-assessment method is where the taxpayers assess themselves to tax liabilities and make payment promptly without any form of enforcement from the tax authority. This implies that the taxpayers must have full knowledge of the tax laws and the tax system must be made simple for easy compliance.

Trust in Government: Tax compliance is the ability and willingness of the tax payers to obey the relevant tax laws, declared the actual earnings and pay the correct tax assessment promptly (Sitardja & Dwimulyani, 2016). Therefore, trust in government is one of the factors that influences compliance level among the taxpayers (Siahaan, 2012). On this basis, Bad and Pavlou (2012) cited in Sitardja and Dwimulyani (2016) posited that trust is a function of relationship between the government and the governed where the governed expectations align with belief on uncertainties environment. Choi and Kim (2012) stated that public trust by tax payers can be termed or related to good governance. Trust according to Kirchler, Hoelzl and Wahl (2008) is an opinion by the general citizens that the tax authorities and the government are honest, transparent and work in the best interest of the citizens. They further stated that trust between the taxpayers and the tax authorities will achieve a synergistic climate. This is where the tax authorities have the trust that taxpayers will pay their taxes honestly and

promptly while also, the taxpayers expect respect from the tax authorities whereby taxpayers also trust the tax authorities and the government for the judicious usage of the money generated through taxes which is assumed to be in the best interest of the citizens and this is termed as good governance.

Theoretical Framework
The study adopts political legitimacy theory as taxpayers' behaviour models on decision whether or not to pay taxes is based on this theory. Legitimacy theory originated from political economy theory and also from the concept of organisation legitimacy defined by Dowling and Pfeffer (1975). Legitimacy is described as belief or trust in the government, tax authorities and other agencies that work for the common good of the citizens. The theory postulated that compliance is influenced by the level and extent of trust the citizens have on the government and its institutions (Kirchler *et al.,* 2008). It is on this premise that it is assumed that tax compliance should be higher in an environment where citizens perceived high level of trust on the government rather than when there is lack of trust. Tax compliance with emphasis on African countries is shaped with a model of political legitimacy. Political legitimacy is the belief or trust on government, institutions and other government agencies for the provision of desired goods and services. OECD (2010) stipulated that citizen's trust in the government and its institutions ensures rules and regulations are abided with, which further enhances voluntary tax compliance decisions. Palil (2010) also posited that membership of the ruling party and love for the government and its policies might lead to individual tax compliance which further enhances generation of tax revenue by the government.

Empirical Review
Trust is assumed to be very important indicators for individual taxpayers' compliance behaviour towards tax payment (Fadjar, 2013). Torgler (2007) stated that tax payer and government relationship can be achieved through trust in government which influence voluntary tax compliance. In other word, trust is the main factor for achieving tax compliance. The confidence in government has a positive relationship with tax compliance and this believed leads to higher support for the government activities and programmnes by means of willingness to pay tax. Alm, Mccelland and Schulze (1992) postulated that tax payers' trust in government has a significant effect on tax compliance with means of prompt declaration of income and tax payment. Government will be trusted where it is found that such government is accountable, transparent and work in the best interest of the citizens. Modugu, Eragbhe and Izodonmi (2012) argued that government accountability perception by tax payers is institutional factors that will enhance tax morale which then resulted into voluntary compliance. Ortega, Ronconi and Sanguinetti (2016) stipulated that tax compliance will be enhanced where the government is seen by tax payers as responsive, transparent and efficient in the provision of public goods.

Alabede, Araffin and Idris (2011) examined public governance quality and tax compliance behaviour in Nigeria with the moderating role of financial condition and risk preference. The study carried out the survey of individual tax payers in terms of their opinion, perception and behaviour about public governance quality as well as tax compliance. Findings from the study

showed that public governance quality has a significant relationship with tax compliance behaviour while the risk preference has negative moderating effects on the relationship between governance quality and tax compliance behaviour. The study concluded that an improvement on public governance quality will enhance tax compliance among the individual tax payers.

Modugu *et al,* (2012) studied government's accountability and voluntary tax compliance in Nigeria based on the theory of social contract between the state and the citizens. The study concluded that citizens' perception of government is the instrumental factor that enhances tax morale which leads to voluntary tax compliance. Ocheni (2015) studied the casualty analysis between tax compliance behaviour and Nigeria economic growth. A comprehensive analysis of the willingness to pay tax by tax individuals in Kogi and Enugu. It was concluded that Enugu State with a mean score of 73.04 had higher willingness to pay tax than Kogi State with a mean score of 67.89. Also, from the various factors considered, accountability, trustworthiness, infrastructure provision, government delivery, tax knowledge and moral ethics influenced the willingness of individual taxpayers to pay tax as at when due. Sitardja and Dwimulyani (2016) examined analysis about the influences of good public governance, trust toward tax compliance on public companies listed in Indonesian stock exchange. The results showed a significant positive relationship between tax fairness and tax compliance, tax fairness and trust; tax transparency and trust and; trust and tax compliance. Mohammed, Chek and Idawati (2016), in their study on income tax non-compliance in Nigeria and the moderating effect of public governance quality reported that income tax non -compliance was a major problem as the country had the lowest tax compliance in the world. It was recommended that the government should improve on public governance to reduce informal sector size. The empirical finding by the study shows that citizens will respond to good governance by paying taxes promptly.

Methodology
The study covered only individual tax payers in the formal and informal sectors in the three selected states in the South West, Nigeria and it was carried out within one-year period. These states were Lagos, Ogun and Oyo. The individual tax payers were those from the Federal, State, Local Government and Private entity in respect of formal sector while those of the informal sector were trader, artisan unemployed and general contractor. Purposive sampling techniques was used to select the South-West region and the three states based on common demographic characteristics, tax revenue drive and registered number of individual tax payers. However, one thousand, two hundred respondents were used as sample subjects and these respondents were administered with questionnaire in the three selected states of South-West, Nigeria. The validated questionnaire were administered among the respondents like individual taxpayers, tax consultants, media and advocacy group in the three selected states by using the random sampling techniques. This gives a response rate of 87.6%.

In this study, variables for dependent, independent and moderating were measured with series of questions relevant to each variable based on widely acceptable measurements for primary data. Accountability remained a factor that can induced better tax system for enhancement of

tax compliance. This was measured by five questions that covered reporting and rendering of account in respect of tax revenue collected by government and its agencies viz-a viz its judicious utilization. Trust in the government was measured using question on openness, transparency, trustworthy and reliability on tax revenue generation and its application. The demographic factors as moderating variables for the study was extracted from the information given by the respondents in their demographic information part in the questionnaire designed for the study. 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 qualification 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.

The study expected that the independent variables of government accountability (ACT) factors would enhance voluntary tax compliance (VTC).

Models Specification

$$VTC = \beta_0 + \beta_1 TRUGOVT_i + \beta_2 ACT_i + \beta_3 GEN_i + \beta_4 AGE_i + \beta_5 EL_i + \beta_6 ES_i + \varepsilon$$

Where:

ε = Error terms

β_0 = Intercept or the constant

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

To evaluate the adequacy or otherwise and the explanatory power of the models, F-test and adjusted R^2 were used to addressed this process. In addition, the hypothesis highlighted in the study was tested at 5% level of significance. A positive relationship was expected between accountability through moderating variable of trust in government and voluntary tax compliance. These predictions were in line with legitimacy theory adopted for this study. The coefficients were expected to be greater than zero i.e $\beta_1 - \beta_6 \geq 0$. This implied that government accountability enhanced tax compliance behaviour among the taxpayers and this would lead to improvement in revenue generation in the selected states

Reliability of Research Instrument

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

Variables	Cronbach's Alpha (%)
Trust in Government	84
Voluntary Tax Compliance	79
Accountability	85

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

The pilot study that was carried out in Lagos State, Nigeria to test the reliability of the research instrument from one hundred (100) respondents among the relevant stakeholders with 80% response rate 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 study.

Results and Findings

The primary data employed were analysed using the descriptive and inferential statistics. The descriptive statistics involved the use of tables in the form of frequency distribution, percentage mean and standard deviation. Among the inferential statistics, the study used the Ordinary Linear Square (OLS)Regression Analysis 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 each of the specified hypothesis using 5% level of significance in line with what was obtainable in management and social science. Following this in section 4.1 is the discussion on the response rate and demographic characteristics of the respondents. The responses of the respondents on each of the test items, analysis and interpretation of regression results as well as hypothesis testing were captured in section 4.2 and 4.3 respectively, while section 4.4 discusses the main findings of the study.

Demographic Characteristics of the Respondents

This section describes the demographic features of the respondents and these centres on gender classification, age distribution, highest education qualification of the respondents, and employment status of the respondents which could be formal or informal sector, tax stakeholder's group and classification by state of residence of the respondents.

Table 2: Demographic Statistics of Respondents

Respondents Characteristics	Frequency	Cumulative Frequency	Percentage (%)	Cumulative Percentage (%)
Gender:				
Male	588	588	55.9	55.9
Female	463	1051	44.1	100
Age:				
18-30 Years	229	229	21.8	21.8
31-40 Years	317	546	30.2	52
41-50 Years	291	837	27.7	79.6
51-60 Years	174	1011	16.6	96.2
61 Years and above	40	1051	3.8	100
Educational Qualification:				
GCE/WASC and below	115	115	10.9	10.9
OND/NCE	230	345	21.9	32.8
HND/BSc	521	866	49.6	82.4
MSc/MBA	154	1020	14.7	97.1
PhD	31	1051	2.9	100
Employment Status:				
Formal Employment	777	777	73.9	73.9
Informal	274	1051	26.1	100
Formal Employment:				
Federal Government	136	136	17.5	17.5
State Government	252	388	32.4	49.9
Local Government	161	549	20.7	70.7
Private Entity	228	777	29.3	100
Informal Employment:				
Trader	85	85	31	31
Unemployed	75	160	27.4	58.4
Artisans	73	233	26.6	85
General Contractor	41	274	15	100
Tax Stakeholder's Group:				
Tax Payer	875	875	83.3	83.3
Tax Consultant	94	969	8.9	92.2
Media and Advocacy Group	82	1051	7.8	100
State of Residence:				
Lagos State	362	362	34.4	34.4
Ogun State	342	704	32.5	67
Oyo State	347	1051	33	100

Source: Field Survey, 2019

The demographic profile of the respondents suggests that more male respondents were involved in assessing the influence of government accountability factors on voluntary

taxpayers' compliance behaviour in selected states in South-West, Nigeria. Furthermore, the implication of these findings was that those that are in their active age period were involved for the study while the result showed that the respondents were knowledgeable enough to respond to the test items.

Lastly, 362 respondents accounting for about 34.4 percent were from Lagos State, while 342 respondents representing 32.5 percent were from Ogun State and the remaining 347 respondents representing 33 percent of the respondents were from Oyo State. This further indicated that the questionnaires were distributed evenly to all the three states used in 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 voluntary tax compliance each of which has several test items. Following the dependent variables are the explanatory variables of government accountability and moderating variables of trust from the government and demographic factors.

Table 3: Respondents Responses on Trust from the Government

S/N	Test Items		SD 1	D 2	PD 3	PA 4	A 5	SA 6	Mean	SDV
1	This state government is honest in the application of tax laws to all parties.	Freq	62	135	85	324	352	93	4.00	1.35
		%	5.9	12.8	8.1	30.8	33.5	8.8		
2	This state government exhibit openness and transparency in dealing with tax payers.	Freq	64	141	99	327	369	51	3.90	1.31
		%	6.1	13.4	9.4	31.1	35.1	4.9		
3	This state government is trust worthy on application of tax revenue	Freq	89	129	105	278	383	67	3.89	1.40
		%	8.5	12.3	10	26.5	36.4	6.4		
4	This state government is not corrupt in handling tax revenue	Freq	92	194	139	279	271	76	3.64	1.44
		%	8.8	18.5	13.2	26.5	25.8	7.2		
5	This state government is reliable and transparent in the award of contract,	Freq	107	230	114	286	269	45	3.49	1.44
		%	10.2	21.9	10.8	27.2	25.6	4.3		
6	This state government is reliable in the application of tax revenue	Freq	66	151	114	297	352	71	3.89	1.36
		%	6.3	14.4	10.8	28.3	33.5	6.8		
	Mean & Standard Deviation								3.80	1.38

Source: Field Survey, 2019

The mean of 4.00 suggests that the respondents agreed to the test item that the state government is honest in the application of tax laws to all parties. The mean of 3.90 further suggests that the respondents agreed that the state government exhibit openness and transparency in dealing with tax payers. The mean of 3.89 indicated that majority of the respondents agreed that the state government is trust worthy on application of tax revenue. The mean of 3.64 further suggests that the respondents agreed that the state government is not corrupt in handling tax revenue. Besides, the mean of 3.49 shows that the state government is reliable and transparent in the award of contract. The mean of 3.89 showed that the state government is reliable in the application of tax revenue. On the overall, a mean of 3.80 further indicates that majority of the respondents agreed that there is trust on the government a standard deviation of 1.35, 1.31, 1.40, 1.44, 1.44 and 1.36 respectively implies that the respondents were not likely to change their responses over time.

Table 4: Respondents Responses on Voluntary Tax Compliance

S/N	Test Items		SD 1	D 2	PD 3	PA 4	A 5	SA 6	Mean	SDV
1	Paying tax is the right and natural things to do.	Freq	12	17	26	125	412	459	5.17	0.98
		%	1.1	1.6	2.5	11.9	39.2	43.7		
2	Paying tax is a responsibility that should be willingly accepted by all citizen.	Freq	3	8	59	87	439	455	5.20	0.90
		%	0.3	0.8	5.6	8.3	41.8	43.3		
3	I pay tax to support the state, other citizen and its programme.	Freq	14	23	72	91	523	328	4.97	1.04
		%	1.3	2.2	6.9	8.7	49.8	31.2		
4	I will pay tax even when there are no controls because I am sure I am doing the right things.	Freq	26	64	82	183	398	298	4.67	1.27
		%	2.5	6.1	7.8	17.4	37.9	28.4		
5	Paying tax promptly is a matter of cause because I like to contribute to everyone's goods.	Freq	6	47	71	201	456	270	4.77	1.08
		%	0.6	4.5	6.8	19.1	43.4	25.7		
6	I feel morally obliged to honestly declare all my income for tax purposes because I regard it as my duty.	Freq	24	37	84	209	488	209	4.64	1.13
		%	2.3	3.5	8	19.9	46.4	19.9		
7	I will pay tax even if tax audit does not exist.	Freq	54	145	83	227	398	144	4.14	1.41
		%	5.1	13.8	7.9	21.6	37.9	13.7		
	Mean & Standard Deviation								4.80	1.12

Source: Field Survey, 2019

The mean of 5.17 indicates that majority of the respondents agreed that paying tax is the right and natural things to do. The mean of 5.20 further suggests that the respondents agreed that paying tax is a responsibility that should be willingly accepted by all citizens. The mean of 4.97 suggests that the respondents agreed to the test item that they pay tax to support the state,

other citizens and its programme. The mean of 4.67 further suggests that the respondents agreed that they will pay tax even when there are no controls because they are sure that they are doing the right things. The mean of 4.77 also suggests that the respondents agreed that paying tax promptly is a matter of cause because they like to contribute to everyone's goods. The mean of 4.64 suggests that the respondents agreed to the test item that they feel morally obliged to honestly declare all their incomes for tax purposes because they regard it as their duty. The mean of 4.14 further suggests that the respondents agreed that they will pay tax even if tax audit does not exist. On the overall, a mean of 4.81 further indicates that majority of the respondents agreed that voluntary tax compliance is necessary in their respective state and a standard deviation of 0.98, 0.9, 1.04, 1.27, 1.08, 1.13 and 1.41 respectively suggests that the responses of the respondents are less likely to change over time.

Table 5: Respondents Responses on Tax Accountability

S/N	Test Items		SD 1	D 2	PD 3	PA 4	A 5	SA 6	Mean	SD
1	The Government of this State cares less about making public details of tax collection and utilization.	Freq	29	78	107	207	414	216	4.47	1.28
		%	2.8	7.4	10.2	19.7	39.4	20.6		
2	Majority of the taxpayers feel that a large proportion of taxes are used by the government for meaningless purpose	Freq	19	79	58	164	454	277	4.70	1.23
		%	1.8	7.5	5.5	15.6	43.2	26.4		
3	This State Government is not accountable to the taxpayers on the utilization of tax revenue collected	Freq	50	97	88	173	444	199	4.39	1.38
		%	4.8	9.2	8.4	16.5	42.2	18.9		
4	This State Government does not provide a report on the extent to which tax revenue utilization meet the expectation of the taxpayers.	Freq	23	85	90	175	448	230	4.55	1.27
		%	2.2	8.1	8.6	16.7	42.6	21.9		
5	This State Government does not perceive that there are consequences for not being accountable to taxpayers for tax revenue	Freq	36	105	68	162	466	214	4.48	1.34
		%	3.4	10	6.5	15.4	44.3	20.4		
	Average Mean & Standard Deviation								4.52	1.30

Source: Field Survey, 2019

The mean of 4.47 indicates that more than 74% of the respondents agreed that the Government of the State cares less about making public details of tax collection and utilization. The mean of 4.70 further suggests that the respondents agreed that the majority of the taxpayers feel that a large proportion of taxes are used by the government for meaningless purpose. The mean of 4.39 suggests that the respondents agreed to the test item that the State Government is not accountable to the taxpayers on the utilization of tax revenue collected. The mean of 4.55 further suggests that the respondents agreed that the State Government does

not provide a report on the extent to which tax revenue utilization meet the expectation of the taxpayers. The mean of 4.48 further suggests that the respondents agreed that the State Government does not perceive that there are consequences for not being accountable to taxpayers for tax revenue. On the overall, a mean of 4.52 further indicates that more than 75% of the respondents agreed that there is high level of tax accountability among the three state and a standard deviation of 1.28, 1.23, 1.38, 1.27 and 1.34 respectively suggests that responses of the respondents are less likely to change over time.

Test of Hypothesis
Table 6: Regression result of Government Accountability and Voluntary Tax Compliance Behaviour
Dependent Variable: VTC

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4.090	.224		18.255	.000		
TRUGOVT	.133	.023	.178	5.796	.000	.957	1.045
ACT	.080	.026	.097	3.134	.002	.947	1.055
GEN	.044	.055	.025	.806	.421	.977	1.024
AGE	-.007	.025	-.009	-.286	.775	.896	1.116
EL	.036	.032	.038	1.110	.267	.792	1.262
ES	-.256	.068	-.126	-3.790	.000	.820	1.220

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.233[a]	.054	.049	.87066

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	45.434	6	7.572	9.989	.000[b]
	Residual	791.397	1044	.758		
	Total	836.832	1050			

a. Dependent Variable: VTC
b. Predictors: (Constant), trust from government (TRUGOVT), government accountability (ACT), gender (GEN), respondents age (AGE), educational level (EL) and employment status (ES)

Interpretation
Table 6 shows the results of regression analysis for the effect of government accountability moderated by trust in government and demographic factors on voluntary tax compliance behaviour of selected states in South-West, Nigeria. The results show that trust from the government (0.133), government accountability (0.080), gender (0.044) and educational level

(0.036) have positive relationship with voluntary tax compliance behaviour in the selected states in South-West, Nigeria, while respondents age (-0.007) and employment status (-0.256) of the respondents have negative relationship with voluntary tax compliance behaviour in the selected states in South-West, Nigeria. There was evidence that trust in government, government accountability and employment status have significant relationship with voluntary tax compliance behaviour in Nigeria (TRUGOVT= 0.133, t-test= 5.796, p < 0.05, ACT= 0.080, t-test =3.134, p < 0.05, ES = -0.256t-test=-3.790, p < 0.05). Conversely, gender, age and educational level do not have significant relationship with voluntary tax compliance behaviour in the selected states in South West, Nigeria (GEN= 0.44, t-test=0.806, p > 0.05, AGE= -0.007, t-test= -0.286, p > 0.05, EL= 0.036, t-test=1.110, p > 0.05). This implies that trust on the government, government accountability and employment status were significant factors influencing changes in the voluntary tax compliance behaviour in the selected states in South-West, Nigeria while gender, age and educational level of the respondents were not significant factors influencing changes in voluntary tax compliance behaviour in the selected states in South-West, Nigeria.

Concerning the magnitude of the estimated parameters for the coefficients, these are 0.133, 0.080, 0.044, -0.007, 0.036 and -0.256. These imply that a unit increase in trust on the government, government accountability, gender, and educational level will lead to 0.133, 0.080, 0.044 and 0.036 increase in voluntary tax compliance behaviour in the selected states in South West, Nigeria respectively, while a unit increase in respondents age and employment status of the respondents will lead to decrease of 0.007 and 0.256 in voluntary tax compliance behaviour in the selected states in South-West, Nigeria respectively. The Adjusted R^2 measures the proportion of the changes in voluntary tax compliance behaviour in the selected states in South West, Nigeria as a result of changes in trust on the government, government accountability, gender, age, educational level and employment status of the respondents. The Adjusted R^2 of 0.05 explained about 5 percent changes in voluntary tax compliance behaviour in the selected states in South-West, Nigeria, while the remaining 95 per cent were other factors explaining changes in voluntary tax compliance behaviour in the selected states in South-West, Nigeria but were not captured in the model.

The F-test of 9.989 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 trust on the government, government accountability, gender, age, educational level and employment status of the respondents jointly explains changes in voluntary tax compliance in the selected states in South West, Nigeria. The variance inflation factor which was used to checked 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 9.989 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 government accountability moderated by trust on government and demographic factors does not have significant influence on voluntary tax compliance behaviour in selected states in the South-West, Nigeria was rejected. Thus, the alternative hypothesis that government accountability moderated by trust on government and demographic factors has significant

influence on voluntary tax compliance behaviour in selected states in the South-West was accepted at 5 per cent level of significance.

Discussion of Findings

Empirical findings from the test of Hypothesis as showed on government's accountability and voluntary tax compliance behaviour in South West, Nigeria revealed that trust from government, government's accountability, gender and educational level have positive relationships with voluntary tax compliance while respondent's age and employment status have negative relationships with voluntary tax compliance behaviour. This implies that a unit increase in trust in government, government accountability, gender and educational level would lead to 0.133, 0.080, 0.044 and 0.036 increase in voluntary tax compliance while a unit increase in respondent's age and employment status would lead to 0.007 and 0.256 decrease in voluntary tax compliance behaviour. This implies that trust from government, government's accountability and employment status are significant factors that influence changes in voluntary tax compliance while gender, age and educational level do not have significant relationship with voluntary tax compliance behaviour. The F-statistic of 9.989 is statistically significant at $p = 0.000$ therefore, the findings revealed that accountability has a significant influence on voluntary tax compliance in South West, Nigeria at 5 percent level of significance. This outcome aligns with the findings of Wahl *et al.* (2010); Alabede *et al.* (2011); Mohammed *et al.* (2016) and Ocheni (2015) that accountability, tax knowledge and trustworthiness influenced voluntary tax compliance behaviour.

Summary, conclusion and Recommendation of Findings

The summary of the empirical findings based on the results gathered from the questionnaire, model and hypothesis formulated for the study is presented below:

The demographic statistic revealed that more male tax payers were involved in the assessment of influence of institutional factors on taxpayers' compliance behaviour in South-West, Nigeria. 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 findings also revealed that majority of the respondents were in the formal sectors and this accounted for 73.9 percent of the total respondents while the stakeholder's group showed that majority of the respondents were taxpayers and this accounted for 83.3 percent. In addition, the questionnaire of 1200 copies were evenly distributed among the three state and this resulted in a total response rate of 34.4 per cent from Lagos State, 32.5 percent from Ogun State and 33 percent from Oyo State. Also, government's accountability and voluntary tax compliance behaviour in South-West, Nigeria revealed that trust from government, government's accountability, gender and educational level have positive relationships with voluntary tax compliance while respondent's age and employment status have negative relationships with voluntary tax compliance behaviour. This implies that trust from government, government's accountability and employment status are significant factors that influence changes in voluntary tax compliance while gender, age and educational level do not have significant relationship with voluntary tax compliance behaviour.

Conclusion

The government openness, accountability and timely rendering of financial report on tax revenue according to Fiscal Responsibility Act (2007) will reduce tax evasion and enhance trust in government and which will increase tax revenue generation. The perception of government accountability implies that government care less in making public details of tax collection while majority of taxpayers feel that tax revenues were used by the government in most cases, on meaningless purpose and this had led to lack of accountability and non-provision of report on tax revenue utilization. Lack of competitive bidding process in the award of contract and non-rendering of timely financial information management has negative effect on voluntary tax compliance. The implication of these are loss of tax revenue but in order to enhance voluntary tax compliance, the government needs to be accountable by making details of tax collection and its usage available to the citizens promptly and timely according to Fiscal Responsibility Act (2007). Government contract should be handled with much transparency of openness, fairness and competitive bidding.

Recommendations

Based on the findings from the study, the following recommendations are highlighted:

1. Government and its agencies should be more accountable to its citizens in terms of tax revenue utilization in order to enhance voluntary tax compliance.
2. There should be prompt rendering of financial statement for citizens' usage and decision making.
3. The government should ensure that tax revenue are used on meaningful developmental projects that will ensure sustainable development and economic growth.
4. The government and tax authority should encourage voluntary tax compliance through seamless tax returns mechanism.
5. The government should ensure openness, accountability and timely rendering of financial report on tax revenue according to Fiscal Responsibility Act (2007) which would reduce tax evasion and enhance trust in government.

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