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Effect of tax accountability on tax administration effectiveness: Evidence from southwestern states, Nigeria

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Abstract: *Tax accountability is a crucial element in modern government administration, fostering transparency, fairness, democratic governance, efficiency, responsiveness, responsibility, and integrity which is based on citizens' perception of government revenues and expected corresponding benefits. Therefore, this study explored how tax accountability affects tax administration effectiveness in southwestern states, Nigeria. The data were gathered from 9,600 respondents across all southwestern states, Nigeria which cut across eligible individual taxpayers and internal revenue service staff and analysed with Anova. The findings of the study showed that accountability and public trust have significant effect on tax administration in southwestern states, Nigeria. Also, it was discovered that transparency and trust also provided positive significant effect on effectiveness of tax administration. Furthermore, political accountability was found having positive influence on tax administration in southwestern states, Nigeria. Lastly, legal accountability was also discovered having positive effect on tax administration effectiveness. Conclusively, tax accountability has positive significant effect on tax administration in southwestern states, Nigeria. Based on the conclusion, it is recommended that to improve on transparency, government should allocate more tax revenue towards building infrastructure and social projects which will honourably encourage and enhance tax payment fulfilment by the taxpayers. This study also suggests that a well-structured tax administration system is crucial for establishing a tax framework built on a solid foundation for the effectiveness of tax administration in southwestern states, Nigeria.*

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Pengaruh akuntabilitas pajak terhadap efektivitas administrasi pajak: Bukti dari negara-negara bagian barat daya, Nigeria

Abstrak: *Akuntabilitas pajak merupakan unsur penting dalam administrasi pemerintahan modern, yang mendorong transparansi, keadilan, tata kelola demokratis, efisiensi, responsivitas, tanggung jawab, dan integritas yang didasarkan pada persepsi warga negara terhadap pendapatan pemerintah dan manfaat yang diharapkan. Oleh karena itu, penelitian ini mengeksplorasi bagaimana akuntabilitas pajak memengaruhi efektivitas administrasi pajak di negara-negara barat daya Nigeria. Data dikumpulkan dari 9.600 responden di seluruh negara-negara barat daya nigeria, yang mencakup wajib pajak individu yang memenuhi syarat dan staf layanan pendapatan dalam negeri, dan dianalisis menggunakan Anova. Hasil penelitian menunjukkan bahwa akuntabilitas dan kepercayaan publik memiliki pengaruh signifikan terhadap administrasi perpajakan di negara-negara bagian barat daya Nigeria. Selain itu, ditemukan bahwa transparansi dan kepercayaan juga memberikan pengaruh positif yang signifikan terhadap efektivitas administrasi perpajakan. Lebih lanjut, akuntabilitas politik ditemukan memiliki pengaruh positif terhadap administrasi perpajakan di negara-negara bagian barat daya Nigeria. Terakhir, akuntabilitas hukum juga ditemukan memiliki pengaruh positif terhadap efektivitas administrasi perpajakan. Secara kesimpulan, akuntabilitas pajak memiliki dampak positif yang signifikan terhadap administrasi pajak di negara-negara bagian barat daya, nigeria. Berdasarkan kesimpulan tersebut, disarankan agar untuk meningkatkan transparansi, pemerintah mengalokasikan lebih banyak pendapatan pajak untuk pembangunan infrastruktur dan proyek-proyek sosial yang akan secara signifikan mendorong dan meningkatkan kepatuhan pembayaran pajak oleh wajib pajak. Studi ini juga menyarankan bahwa sistem administrasi pajak yang terstruktur dengan baik sangat penting untuk membangun kerangka kerja pajak yang kokoh sebagai landasan efektivitas administrasi pajak di negara-negara bagian barat daya Nigeria.*

Kata kunci: *akuntabilitas hukum; akuntabilitas kepercayaan publik; akuntabilitas perpajakan; akuntabilitas politik; efektivitas administrasi perpajakan; transparansi dan kepercayaan*

INTRODUCTION

The income needed for social programmes, infrastructure, and efficient government is mainly raised through taxation by today's governments. Good tax administration is needed by every government to organise and distribute the money taxpayers contribute, keeping the system fair and responsible. For tax systems to function well and last, both individuals and companies must be willing to pay their taxes (Bahl & Bird 2020). High compliance with tax laws can be seen in Sweden, Germany, and Canada, thanks to their well-established systems of responsibility. These governments ensure that essential services for health, learning, security. and social welfare are given priority, so that tax funds are properly handled. Additionally, people's beliefs about where their tax money is spent have a major impact on compliance. Today's technology allows tax authority to file tax documents online, conduct digital audits, and analyse data which ultimately the effectiveness and accuracy of tax administration as well as corruption reduction because of these new technologies, accountability increases, taxpayers feel more confident, and voluntary compliance is more likely. New technology has helped to more closely watch financial transactions happening between countries, supporting stronger tax rules. Moreover, improved technology has considerably improved tax administration in many developed countries. Electronic filing, use of computerised auditing, analytics, and wide automation in tax systems has made tax collection more efficient, lowered the risk of mistakes, discouraged illegal actions, and made people more trusting (Belahouaoui & Attak, 2024).

Accountability is a crucial element in modern government administration, fostering transparency, fairness, democratic governance, efficiency, responsiveness, responsibility, and integrity. It requires individuals or agencies to provide accurate information about their activities and to justify their actions, thereby avoiding penalties resulting from non-compliance. Although accountability is fundamental to encouraging tax responsiveness, a lack of government accountability in tax collection can undermine taxpayers' willingness to comply (Deyganto, 2018). The principle of tax revenue accountability is based on the notion that citizens feel a sense of ownership over government revenues and therefore expect corresponding benefits. Governments reliant on tax income may be more motivated to make concessions that promote taxpayer cooperation. While revenue collection remains a core governmental function, it equally involves the duty to account for expenditures, accept responsibility, and transparently disclose outcomes. Taxpayers have a rightful interest in understanding how their contributions are utilised and hold the right to demand appropriate services from government bodies (Owenvbiugie & Owenvbiugie, 2020). But, when accountability is weak, there are major problems in improving how people pay their taxes. As a result, the Nigerian government has made many changes, among them the Voluntary Assets and Income Declaration Scheme (VAIDS) started in 2017, a Tax Identification Number (TIN) system, and initiatives to bring the informal sector under the tax system. Through VAIDS, Nigerian authorities promised benefit-taxpayers who submitted their income and asset declarations that they would be safe from prosecution (Osho et al., 2018). Nevertheless, making sure all types of taxpayers are registered fully continues to present a challenge, mainly for those in the informal sector. The major purpose of the scheme was to make the system clearer and more accountable, so that tax compliance would rise.

Further issues come from the lack of adequate infrastructure and limited resources at institutions in Nigeria. Understaffing and missing digital resources are among the main problems faced by tax authority during collection and taxes enforcement (Adeyeye, 2019). Because of this, Nigeria government digitalizes tax services by adding electronic filing and boosting data analysis to enhance tax collection activities which has recorded success and yielded positive results because of the ability of tax authority to maintain the integrity and strengthen procedures (Adeyeye, 2019). Despite this reform, Nigeria's tax administration is still strongly affected by the problem of corruption. Taxpayers lose trust in the tax system and become less willing to cooperate when wrongdoing happens among people working for the tax department (Okwori & Sule, 2016). Taxpayers tend to become less obedient with tax authority due to the anxiety that their contributions may be stolen or mismanaged which outrightly encourages common tax evasion and avoidance (Akintoye & Tashie, 2020). Consequently, experts are asking for more notice and accountability in the way taxes are managed, together with tougher steps against corruption among those who enforce tax laws (Adeyeye, 2019). A major move to make tax accounting more transparent was devising the Treasury Single Account (TSA) in 2015 which brought all government revenue under one roof to prevent money leaks (Osho et al., 2018). These efforts do not lead to much improvement in the way taxpayers act, since many of them are still doubtful that tax dollars will be used for the public's benefits (Akintola et al., 2021). Therefore, the study intends to examine the effect of tax accountability on tax administration effectiveness in southwestern states, Nigeria.

Tax administration means the wide range of activities, steps, and practises carried out by governments or their authorised bodies to oversee the taxes collected in their areas (Adres et al., 2016). The basic aim of tax administration is to obtain taxes efficiently and fairly, respecting the rules. Sound management of taxes is explained as a main support system for government's finances and the distribution of important goods and infrastructure (Adelusi et al., 2022; Owenvbiugie & Owenvbiugie, 2020). Basically, tax administration depends on a set of regulations that direct tax officials in applying tax policies. Basic tasks for tax departments are to find and sign up business taxpayers, manage their invoices, look after filing and payment matters, supervise submitting and getting refunds, supervise audits, and apply penalties (Yaru & Muritala, 2019). Besides, tax administration involves tax offices deciding and taking taxes from both individual and corporate groups in a fair, objective way that tries to lower the amount of tax evasion (Ewa, 2021).

Tax administration also involves ensuring that taxes collected from various sources are utilized efficiently and effectively, with minimal waste (Ewa, 2021). It also encompasses the productive application of tax revenues toward meaningful developmental objectives. Fundamental purpose of tax administration is to encourage taxpayers to comply with relevant tax authorities, thereby achieving maximum adherence to their tax obligations (Oladipo et al., 2022). Effective tax administration encompasses the collection, processing, and utilization of tax-related information in the most efficient and effective manner possible (Basri et al., 2021). In Nigeria, however, according to Ewa (2021), tax administration faces a range of challenges which includes taxpayer incompetence, corruption, unqualified tax personnel, a laissez-faire attitude by government, insufficient supervisory capacity, inadequate information management systems, delayed remittance of PAYE deductions, and widespread tax evasion or avoidance. Similarly, Ocheni (2015) notes that significant difficulties in tax administration particularly arise in assessing self-employed individuals such as contractors, entrepreneurs, medical professionals, and craftsmen, who constitute the informal sector.

Adefulu et al. (2024) acknowledge that tax administration is a complex and challenging task, emphasizing that the most effective tax administration cannot be defined solely by specific policies or reactions. Instead, it involves a multifaceted interaction among various environmental factors, the particularities of substantive and procedural tax laws, and the outcomes of administrative efforts. Governments fund their expenditures through multiple sources, including services provided, taxes, loans, and donations. Among these, taxation generally constitutes the primary source of revenue. However, many developing countries commonly face significant difficulties in establishing tax systems capable of adequately financing government expenditures.

The Social Contract Theory was created in 1651 by Hobbes to focus on what a society and its leaders agree, defining their rights and duties towards each other. It is claimed by this theory that individuals live in a state of nature which is generally anarchical and regularly interpreted differently according to different views. Only by agreeing to be governed together, people form a society or government. Many people only pay their taxes when they perceive the government to have provided electricity, proper roads and trains, education, job openings, healthcare, and safety. When these services do not appear, taxpayers are often unhappy for having to pay so much in taxes. In this view, the theory points out that understanding taxes comes from their usefulness in providing public services and makes sure that fairness, consent, and civic duty remain main principles. In addition, the theory claims that rulers and the ruled must have a clear sense of each other's rights and duties. Difficulties in this partnership such as both parties not knowing what the other does, can lead to less revenue. Some critics have pointed out that the theory does not capture the full complexity of political and social matters and scholars have suggested different versions of the social contract model, both authoritarian and those favouring more responsiveness.

Ifere & Eko (2014) analysed the effect of tax administration, especially the system of electronic payment, on Cross River State's taxpayers. There were 287 total participants in the survey, among them taxpayers and employees of the Cross River State Board of Internal Revenue. The findings indicated that electronic tax administration and tax audit made people more willing to comply with taxes. A rise in electronic tax administration was linked to a smaller rise in voluntary compliance, but tax audit made a bigger difference. Electronic tax administration brought about an 8.6% decrease in quasi-voluntary tax compliance. There was a 37.4% increase in compliance when electronic tax administration was in use, along with a 24.7% improvement when an audit happened. The approach recommends that tax officials encourage electronic tax use, reinforce cheques on tax data, strive to close any gaps found, and think of new amnesty schemes to secure quasi-voluntary compliance.

Abdulrasaq et al. (2024) examined the effects of different tax enforcement practises on tax compliance among SMEs in North-West Nigeria. Researchers chose 323 of the 1,447 registered SMEs in the study, whose results show that all three enforcement strategies had good results in improving tax compliance. Business activities and government contracts were only accessible after paying the required taxes, as shown on these certificates. Such programmes removed certain penalties from those who disclosed information and encouraged taxpayers. Those who do not follow tax laws are penalised by having to pay fines. It was shown that enforcing rules and providing effective advocacy help expand tax income from SMEs that operate informally. Yet, the study is limited by looking only at one area and at just a few types of enforcement actions.

Adefulu et al. (2024) conducted a study on the impact of tax digitalisation on revenue tax compliance among employees of the Federal Inland Revenue Service (FIRS) in Abuja, Nigeria. The study found that all four digitalisation dimensions significantly influence compliance, with electronic reporting being the strongest predictor. The study supports the Technology Acceptance Model (TAM), which emphasizes perceived ease of use and usefulness as factors driving technology adoption and satisfaction. The study confirms that advancing digital tax administration tools contribute to better tax compliance, operational efficiency, and revenue collection. It recommends FIRS to prioritize expanding electronic reporting, online payment acceptance, and electronic filing to boost compliance rates.

Odukwu et al. (2023) studied the link between tax compliance and economic growth in Nigeria, focusing on the moderating role of tax morale. The study used data from 2015 to 2022 to assess tax compliance through value-added tax and company income tax, with economic growth measured by real GDP and human capital development indices. The results showed a significant positive correlation between tax compliance and Nigeria's GDP, suggesting that improved tax compliance supports economic expansion. However, a negative relationship was observed between tax compliance and human capital development, suggesting complexities in how tax revenues translate into human capital gains.

Salawu (2023) explored the influence of tax revenue, mainly company income tax (CIT), petroleum profits tax (PPT), and value added tax (VAT), on the economy and growth of Nigeria over the period 1993 to 2020. Looking at data from the Central Bank of Nigeria and Federal Inland Revenue Service, the research shows that taxes help to shape the GDP, with CIT benefiting the most. On the other hand, VAT plays a sizable role, although PPT displays a positive impact that has not been proven to be significant, probably due to disturbances by shifts in oil prices and world shocks. The research points out three significant problems; they are tax evasion, narrow tax bases, and difficulties in governance. It advises Nigeria to reorganise the petroleum sector, broaden its tax system, simplify tax management, and ensure better transparency to use taxation for long-term economic development.

Adebayo et al. (2022) assessed how tax administration influenced government income from the Osun Internal Revenue Service. The results revealed that staffing problems, limited training and inefficient record-keeping by revenue collectors, greatly hinder revenue generation. It was also found that mistakes in document and accounting practises by officers can hamper the collection of revenue. According to the model used, these factors account for around 62% of the changes in generated revenue. The report points out that tax administration works best when there are skilled team members, effective training, proper policies, and efficient system for keeping records busy. To improve matters, it proposes ongoing training for those working in tax, better conditions for tax officials, giving the revenue department more autonomy, and building complete information systems for managing and monitoring taxpayers. Researchers in Osun State identified challenges linked to tax administration and focused on how making tax administration more professional and advanced could boost the state's revenue.

Adekunle (2022) investigated the importance of various tax administration methods for IRS' performance in southwest Nigeria, concentrating on taxpayers' opinions about governance quality. The research analyses the effects of tax management, such as administration, enforcement, revenue collection, and staff pay and advocacy, on how much revenue is produced. Data was collected by talking to both IRS officers and taxpayers using both numeric and non-numeric approaches. It was discovered that strategies used by tax administration can boost revenue, but these strategies may fail when taxpayers question the effectiveness of the government. The results point to the need to improve revenue collection by reforming administration, using strategies and returning the money earned to infrastructure projects. Sobhkhiz et al. (2020) evaluated the relationship between accountability in taxes and voluntary tax compliance in Mazandaran province, Iran. The team discovered that having government leaders accountable adds to public trust and motivates taxpayers to voluntarily pay their taxes. Political accountability is the main factor and managerial and legal accountability require the support of strong social and political accountability to matter. It is suggested that better compliance can be achieved by increasing accountability and increasing contact with taxpayers by the authorities.

Isiaq et al. (2020) analysed how tax administration and revenue generation by the Kwara Internal Revenue Service (KW-IRS) have affected the local economy since 2015 to replace a previously ineffective tax board found that KW-IRS has significantly impacted the local economy since its establishment in 2015, boosting revenue from N7.2 billion in 2015 to over N30 billion by 2019. The agency's tax efforts have led to improvements in schools, healthcare, jobs, and socio-economic conditions. However, concerns have been raised about a lack of public awareness campaigns and the potential for high tax rates to discourage investors. Success is linked to the adoption of ICT, sufficient staffing, and political commitment. Challenges include limited funding, corruption, and frequent government changes.

Adegbite et al. (2019) analysed the role of different tax elements in Nigeria's government revenue between 1970 and 2017. All these factors showed a positive correlation with increased revenue and PPT had the strongest positive effect. The findings also suggest that changes in tax policies influence how much revenue is collected and that the same happens in the other direction. Still, tax evasion, avoidance, and problems with making the most of taxes have made it difficult for Nigeria to get the right amount of revenue, partly because it relied so much on oil revenue in the past. The authors suggest giving tax regulatory authorities more power to make sure people comply with taxes, cut down on tax evasion and avoidance, and increase the number of people contributing taxes to improve government funding and the economy.

Yaru & Muritala (2019) investigated the compliance level with taxes in Kwara State's informal sector is poor, while taxpayers also have complicated official records. There are community impact programmes intended to increase voluntary cooperation, but still, dealing with noncompliance, doubt in the government and a shortage of public goods makes it hard for tax to be collected. Last year, the percentage of taxpayers among unprotected artisans and protected artisans who followed the law dropped a lot. More microbusinesses agreed with the rules. Trouble with taxpayers often blocked processing, meaning the staff had to visit them repeatedly to make sure they paid. The main way most people pay taxes is in cash which increases the workload and affects how effective enforcement is. The findings indicate that boosting sustainable tax compliance among informal businesses is possible when the government offers basic public services and earns the sector's trust. The study calls for better partnership between government, tax agencies, and people operating in the informal sector and for programmes aimed at improving the tax compliance of local traders.

Most of the reviewed studies were carried out in a state, or two state and north-west Nigeria while most of the studies examined the relationship between tax administration and taxpayers' compliance (Ifere & Eko, 2014; Abdulrasaq et al., 2024; Adebayo et al., 2022; Ogbonna & Appah, 2016). Other studies analysed the influence of tax compliance culture on taxpayers' responsiveness (Adebayo et al., 2022), but this study majorly focused on analysing tax accountability effect on tax administration effectiveness in southwestern states, Nigeria. Also, the extant researchers employed data was presented using descriptive statistics, such as percentages and frequencies, analysing it with linear regression analysis to achieve individual motives. Such as regression analysis granger causality test, and cointegration analysis but descriptive statistics of frequencies, percentages, mean, standard deviations, and analysis of variance (Anova), were adopted to test the hypotheses to analyse tax accountability effect on tax administration effectiveness in southwestern states, Nigeria. The study involves the eligible taxpayers' and staff of internal revenue services, the scope of the study and the year in this study distinct among the existing ones. The theory used to explain in analysing tax accountability effect on tax administration effectiveness in this study is Social Contract Theory. Meanwhile, Social Contract Theory was adopted because its philosophy pertains to the idea of taxation and government services.

Tax accountability is key in public finance, letting us know why being transparent and responsible is so important in tax management. It represents the duty of tax officials to describe their activities and keep taxpayers informed about the process of collecting, handling, and using tax money (Hassan et al., 2021). Besides collecting tax money, the government must provide the public with details about how it uses these funds for important projects in infrastructure, health, education, and social programmes. When accountability is lacking, inefficiencies and corruption can increase which in turn often lead many people to resist paying taxes. Because of history in Nigeria the financial misuse and corruption, the accountability in tax matters holds great importance. The Federal Inland Revenue Service (FIRS) has introduced a Taxpayer Identification Number (TIN) and e-Tax to help clear up concerns by making tax collection more transparent. In addition, adopting IPSAS, among other international guidelines, is meant to make financial reports clearer and transparent for how public funds, such as taxes, are used. However, in many regions, including Nigeria's south-western states, there is little trust in whether tax revenues go where they should, and if they do, how much they benefit the community (Ocheni, 2015). Because of this distrust, people and companies may be less likely to fulfil their taxes believing their money is misused.

$H0_1$: Public accountability has no significant effect on tax administration effectiveness in southwestern states, Nigeria.

Trust, perceptions of tax fairness and corruption, have been identified as significant factors influencing tax responsiveness (Ocheni, 2015). Consequently, when governments act in a fair manner, treat citizens with respect, and are perceived as non-corrupt, taxpayers are more likely to demonstrate a voluntary willingness to fulfil their tax obligations (Andriani, 2015). Trust is closely associated with perceptions of corruption, which provides the basis for Ndiaye's (2017) assertion that the primary cause of tax evasion in Nigeria is the prevalence of corrupt practices among government officials at various levels of governance. Such behaviour undermines taxpayers' willingness to comply, as public officials are often seen misappropriating tax revenues without facing sanctions, coupled with instances where tax officials may encourage bribery rather than proper tax payment. Accordingly, trust in government emerges as a critical factor influencing the level of taxpayer responsiveness (Shagari, 2016). Sitardja & Dwimulyani (2016) further suggest that trust functions as a dynamic relationship between the government and the governed, wherein the expectations of the governed align with their beliefs in the face of an uncertain environment. Adeyemi & Adeduro (2020) emphasize the urgency of accelerating tax revenue mobilization in Nigeria and argue that collaboration between taxpayers and the government is essential to overcoming longstanding barriers to improved tax performance.

Citrin & Stoker (2018) advocated that public trust among taxpayers is closely associated with the broader concept of good governance. According to Kifordu et al. (2020), trust reflects the perception held by citizens that tax authorities and government officials act honestly, transparently, and in the best interests of the public. They further argue that a synergistic relationship emerges when trust exists between taxpayers and tax authorities. Tax authorities trust that taxpayers will fulfil their obligations honestly and promptly, while taxpayers expect to be treated with respect and to have confidence in the responsible use of tax revenues for the collective good. This reciprocal trust is often considered a hallmark of good governance. Trust is also regarded as a critical predictor of individual taxpayers' responsiveness to tax payment (Siahaan, 2013). Kipilimba (2018) notes that a constructive relationship between taxpayers and government can be cultivated through trust, which in turn positively influences voluntary tax compliance. In other words, trust represents a fundamental factor in achieving effective tax responsiveness. Correspondingly, Sitardja & Dwimulyani (2016) propose that trust functions as a relational dynamic between the government and its citizens, wherein the expectations of the governed align with their beliefs despite uncertainties in the environment.

$H0_2$: Transparency and trust have no significant effect on tax administration effectiveness in southwestern states, Nigeria.

Mebratu (2023) defines political accountability as the obligation of authorities to provide full and fair explanations, both before and after actions are taken, regarding how they discharge responsibilities that significantly affect the public. This perspective closely aligns accountability with transparency, in which Omodero et al. (2018) describe as the openness that guides or regulates the decisions and actions of government officials. Importantly, Omodero et al. (2018) emphasize the critical role of citizens in holding public and elected officials responsible for their actions or omissions, thereby serving as a check against corruption and unethical practices. It is noteworthy that public officials are held accountable as a mechanism to deter corrupt behaviour. Indeed, Omodero et al. (2018) assert that accountability serves as a key solution to corruption. This supports the perspective which arguing that faithfulness in stewardship is important and when anyone shows this faithfulness, they are better able to be held accountable, leading to reduced corruption and strong fundamental governance ideas based on accountability and transparency. Political accountability also means you should cheque that government activities are fair and understandable, by requesting timely explanations from those involved. Corruption reduction and better transparency, attribute to political accountability, which support the efficiency of the tax system.

$H0_3$: Political accountability has no significant effect on tax administration effectiveness in southwestern states, Nigeria.

Making tax administration responsible in court helps maintain its correctness and success. It includes the responsibility for individuals, organisations, and government entities to follow laws, regulations, and legal rules (Omodero et al., 2018). It guarantees that people who break laws or do not meet their duties are punished as the law provides. When tax administrators can be held accountable, taxpayers often comply with what is necessary by law. According to Ifere & Eko (2014), legal accountability absolutely stabilises the country in term of reduction in corruption, stealing, and illegal siphoning and converting of government resources to personal resources because of the anxiety of prosecutions and characters' defamation. Therefore, it is hypothesized that:

$H0_4$: Legal accountability has no significant effect on tax administration effectiveness in southwestern states, Nigeria.

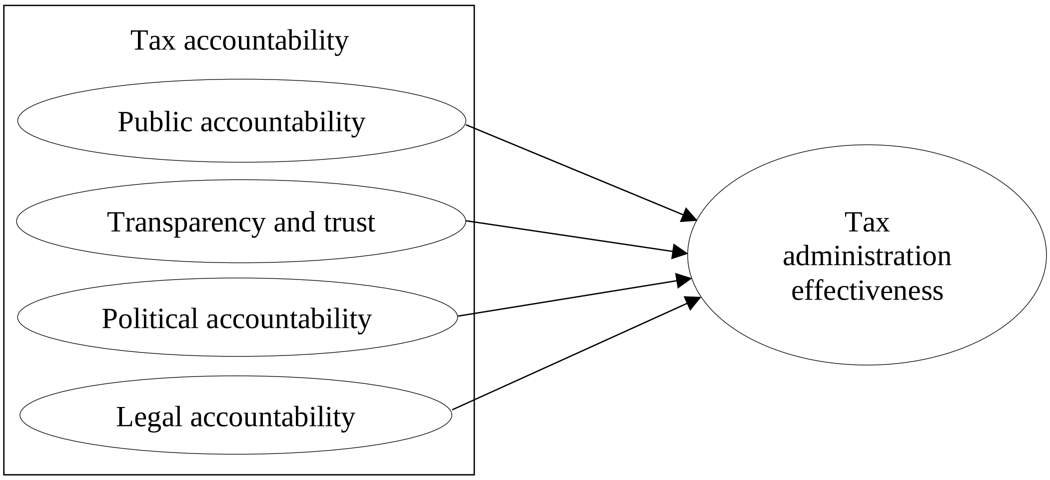

Figure 1. Conceptual framework
Source: Data processed (2025)

METHOD

This study analyses the effect of tax accountability on tax administration effectiveness in southwestern states, Nigeria. To achieve the stated motive, data were gathered from 9,600 eligible taxpayers and staff of internal revenue service of the covering states. Questionnaires were distributed to the respondents through Google forms sent to the respondents through social media platforms which was embedded with three stages such as demography of the respondents, tax accountability, and the responsibilities of the tax administration. The questionnaire was structured questionnaire which comprises questions restricted to five Likert scale responses, such as strongly agreed, agreed, neutral, disagreed, and strongly disagreed. The questionnaire was exposed to both internal and external validity through pilot test. Descriptive and analysis of variance (Anova) were adopted to test the hypotheses while Yamane formula of 5% margin error was used for sampling technique of the study. Yamane formula was employed to choose the sampled sizes of 9600 respondents from the total population of the study.

$$n = \frac{N}{1+N(e^2)}$$

Table 1. Staff strength of eligible states internal revenue service (SIRS) and eligible taxpayers in south-western states, Nigeria

S/N	States	SIRS staff	Others	Total taxpayers
1	Ekiti	300	572	872
2	Lagos	812	2,262	3,074
3	Ogun	514	970	1,484
4	Ondo	406	733	1,139
5	Osun	512	858	1,370
6	Oyo	520	1,141	1,661
	Total	3,064	6,536	9,600

Source: Data processed (2025)

The model is designed to examine tax accountability effect on tax administration effectiveness in southwestern states, Nigeria. The econometric model used is based on Sobhkhiz et al. (2020) model but modified to suit the motive of the study which is specified below.

Tax administration effectiveness = f (Tax accountability) (1)
$TAE = \alpha + \beta_1 ACCPUBTRU + \beta_2 TRATRU + \beta_3 POLACC + \beta_4 LEGACC + u_i$ (2)
Where:

α	= Constant
ACCPUBTRU	= Accountability on public trust
TRATRU	= Transparency and trust
POLACC	= Political accountability
LEGACC	= Legal accountability
β_1- β_4	= Coefficient of the independent variable
ui	= Error term

RESULTS AND DISCUSSION

Results

Table 2. Effect of tax accountability on tax administration effectiveness (TAE)

				Change statistics					
R	R square	Adjusted R square	Std. error of the estimate	R square change	F change	df1	df2	Sig. F change	Durbin-Watson
0.474[a]	0.775	0.676	0.324	0.225	27.456	4	379	0.000	2.027

a. Predictors: (Constant), ACCPUBTRU, TRATRU, POLACC, LEGACC
b. Dependent variable: TAE
Source: Data processed (2025)

To examine the influence of the predictors (ACCPUBTRU, TRATRU, POLACC, LEGACC) on the dependent variable (TAE), Anova was employed. This analytical approach yields beta coefficients that estimate both the significance and the direction of each predictor's effect on TAE, while the R-squared value offers insight into the overall model fit. Predictor variables may exhibit either positive or negative coefficients, indicating the nature of their relationship with the dependent variable, positive coefficients suggest a direct effect, whereas negative coefficients imply an inverse effect. The data presented in Table 2 reveal a modest yet statistically significant positive correlation between tax administration effectiveness and tax accountability, with an R^2 value of 0.775 and a p-value of 0.000, which falls below the 0.05 threshold for significance. The coefficient of determination, $R^2 = 0.775$, indicates that 77.5 percent of the variation in the criterion variable, tax administration effectiveness (TAE), is explained by the predictor variables (ACCPUBTRU, TRATRU, POLACC, and LEGACC), while the remaining 22.5 percent of the variation is due to factors not included in the model. The model's p-value of 0.000 further supports in rejecting the null hypothesis, confirming a significant effect of tax accountability on the effectiveness of tax administration. This finding suggests that higher levels of tax accountability are associated with greater effectiveness in tax administration.

Table 3. Effect of tax accountability on tax administration effectiveness by Anova

	Model	Sum of squares	Df	Mean square	F	Sig.
1	Regression	71.779	4	17.945	27.456	0.000[a]
	Residual	247.711	9.595	0.654		
	Total	319.490	13.595			

a. Predictors: (Constant), ACCPUBTRU, TRATRU, POLACC, LEGACC
b. Dependent variable: TAE
Source: Data processed (2025)

Table 4. The effect of tax accountability on tax administration effectiveness

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.512	0.251		6.023	0.000
	ACCPUBTRU	0.334	0.045	0.356	7.500	0.000
	TRATRU	0.242	0.052	0.232	4.619	0.000
	POLACC	0.027	0.038	0.033	0.707	0.480
	LEGACC	0.011	0.047	0.012	0.232	0.816

a. Dependent variable: TAE
Source: Data processed (2025)

Table 4 displayed the effect of tax accountability on tax administration. It was discovered that a percent increment in accountability on public trust (ACCPUBTRU) absolutely enhances TAE by 33.4% positively and significantly. Also, an upsurge in transparency and trust (TRATRU) favourably and significantly enhances TAE by 24.2%, that is TRATRU is very important to the effectiveness of tax administration. Further, it was realised that political accountability (POLACC) possessed positive effect on TAE, this showed that a percent increment in POLACC increases TAE by 2.7% which is evidenced that accountability in political office motivated effectiveness of tax administration in southwestern states, Nigeria. Lastly, legal accountability (LEGACC) increment invariably enhances TAE positively and significantly by 1.1%, this divulges that effectiveness of legal in the involvement of collection of taxes from taxpayers has positive effect on TAE. However, the equation of the model shows the relationship between the independent variables and the dependent variable which can be written as follows:

TAE = 1.512 + 0.334*ACCPUBTRU + 0.242*TRATRU + 0.027*POLACC + 0.011*LEGACC + 0.324

The constant and coefficients were derived from Table 4 and the error from Table 2.

Discussion

Findings show that there is a positive significant effect of tax administration effectiveness in southwestern states, Nigeria. Accountability on public trust is critical to improving successful tax administration by encouraging openness, compliance, and confidence between taxpayers and revenue agencies. When people understand their responsibilities and governments assure fair enforcement, tax systems become more efficient and equitable. This finding aligns with the work of Idrus (2024), who emphasizes the importance of informing policymakers and tax authorities about strategies aimed at improving administrative efficiency. Idrus (2024) highlights the need to encourage voluntary compliance and to develop adaptive tax systems that can respond effectively to evolving economic conditions and technological advancements. Adegbite (2017), Paroli (2023), Sitardja & Dwimulyani (2016), Kipilimba (2018), Yaru & Muritala (2019), and Ifere & Eko (2014) also agreed that tax accountability helps in achieving optimal tax revenue goals and enhances taxpayer compliance within the framework of modern tax administration, but rejected the view of Abdulrasaq et al. (2024) that deployment of punitive (tax penalty) to non-tax compliance.

The findings also indicate that tax administration effectiveness has a significant positive impact in the southwestern states of Nigeria. Transparency and trust are fundamental elements, shaped largely by citizens' confidence in government accountability. These factors form the foundation of effective tax systems, as taxpayers' perceptions of responsible use of their contributions strongly influence compliance levels. When taxpayers trust that their funds are managed properly, voluntary compliances increase, enforcement costs decrease, and overall participation improves. This aligns with the study by Adegbite (2017), Naslia & Yulianti (2024), Adegbite & Fasina (2019), Sitardja & Dwimulyani (2016), Kipilimba (2018), Yaru & Muritala (2019), and Ifere & Eko (2014), who discovered that people's attitudes and compliance with tax laws are linked to their social status, beliefs, trust in institutions, and political views. The study concludes that openness, trust, and responsibility help increase taxpayer confidence and compliance. Still, it opposes the view by Yaru & Muritala (2019) that only community impact programmes can ensure high tax compliance.

In addition, research suggests that tax administration being effective has a strong, positive impact in southwestern states, Nigeria. Transparency and trust are necessary, result from trust and how the government is viewed. Improving how compliance works with political accountability is very important. Reporting and assessing tax incentives, exemptions, and relief helps people understand how taxes are used, as it improves compliance with taxes. When governments keep close track of and explain all tax expenditures, it earns public trust, prevents many loopholes and ensures that taxes are divided evenly. This study's exploration supported the view of Adegbite (2017), Adegbite & Fasina (2019), and Rasyid (2023) which encourages companies to obey their tax obligations. According to the outcome, transparency, accountability, responsibility, independence, and fairness with integrity are seen as the ingredients of tax accountabilities for tax compliance. Also, according to Sobhkhiz et al. (2020), Adegbite & Fasina (2019), and Adegbite (2017), which in line with the outcomes of this study, supported that political accountability and social accountability helps boosting transparency and respect in the entire tax structure.

Legal accountability significantly affects tax administrative effectiveness. This divulges tax administrative effectiveness is sometimes motivated by short-term economic or social objection through legal accountability. When tax policies or enforcement are influenced by political considerations rather than fairness and efficiency, compliance suffers, and revenue mobilization becomes unpredictable. This can be challenged legally which is tantamount to legal accountability. This finding is consistent with the findings of Mebratu (2023), Adekunle (2022), Adelusi (2022), Sobhkhiz et al. (2020), Adegbite & Shittu (2018), Adegbite et al. (2019), Sitardja & Dwimulyani (2016), Kipilimba (2018), Yaru & Muritala (2019), and Ifere & Eko (2014) whose their empirical research demonstrated that tax revenue efficiency is positively and significantly associated with democratic accountability, law and order, and religious accountability, but against the view of Kirfi et al. (2025) and Basri et al. (2021). The influence of legal accountability on tax administration effectiveness is sacrosanct because policymakers and politicians are assessed which invariably affect tax revenue efficiencies and legal frameworks for formulation of tax policies in the states.

CONCLUSION AND SUGGESTIONS

The study explored how tax accountability affects tax administration effectiveness in southwestern states, Nigeria. The data were gathered from 9,600 respondents across all Southwestern States, Nigeria which cut across eligible individual taxpayers and internal revenue service staff and analysed with Anova. The findings of the study showed that accountability and public trust have significant effect on tax administration in southwestern states, Nigeria. Also, it was discovered that transparency and trust also provided positive significant effect on effectiveness of tax administration. Furthermore, political accountability was found having positive influence on tax administration in southwestern states, Nigeria. Lastly, legal accountability was also discovered having positive effect on tax administration effectiveness. Conclusively, tax accountability has positive significant effect on tax administration in southwestern states, Nigeria. This is in line with the anchored Social Contract Theory which advocated that people pay their taxes when they perceive that government provides essential service to the country in terms of electricity, proper roads and trains, education, job openings, healthcare, and safety. Understanding taxes comes from their usefulness in providing public services and makes sure that fairness, consent, and civic duty remain main principles. In addition, the theory claims that rulers and the ruled must have a clear sense of each other's rights and duties. Based on the conclusion, it is recommended that to improve on transparent, government should allocate more tax revenue towards building infrastructure and social projects which will honourably encourage and enhance tax payment fulfilment by the taxpayers. This study also suggests that a well-structured tax administration system is crucial for establishing a tax framework built on a solid foundation for the effectiveness of tax administration in southwestern states, Nigeria. This study is therefore grounded in the discussion of tax administration across three broad areas; they are tax assessment, tax revenue collection, and tax revenue accountability.

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