

## SUSTAINABLE REVENUE GENERATION BY KANO STATE INTERNAL REVENUE SERVICE

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### ABSTRACT

Sustainable revenue generation entails the procedures, principles and strategies implemented by tax authorities not only to achieve effective tax planning and maximization of government revenue but to also focus on active revenue by building a strong administrative pillar which future tax administrators could use to foster revenue generation. This paper's aim is to determine whether any effective and efficient relationship exists between the administration of internally generated revenue and its sustainability by the Kano State Internal Revenue Service (KSIRS). About three hundred (300) questionnaires were administered to administrative staff of the KSIRS and sampled tax payers in the State. The data collected analyzed the relationship between tax administration and sustainable revenue generation through regression. The result disclosed that there exists a positive and highly significant relationship between tax administration and revenue sustainability in Kano State. For the effectiveness of revenue generation, the conclusion is that based on current logistics at the hands of the KSIRS, revenue sustainability is ineffective. The paper therefore calls on the State and tax authorities to embark on a more efficient, effective and transparent means to not only improve but to also maintain a supportable flow of internally generated revenue in the Kano State.

**Keywords:** Revenue sustainability, revenue generation, tax administration, tax management, effective tax planning, State Internal Revenue Service

### 1.0 INTRODUCTION

One of medium through which the government can generate funds to fuel economic development projects and goals is taxation. A tax is a mandatory charge that the government imposes on its citizens or their property through its agents in order to accomplish certain aims. In order for a levy to be considered a tax, it must be mandatory and imposed by the government on either its subjects or their properties and have a specific impact on economic development (Inyang, 2021). Sustainability issues are now of concern to all governments of the world. With regard to tax administration in Nigeria, the need for more revenue cannot be overemphasized as governmental functions have become expanded in recent years in the face of limited resources. Tax administration involves the procedure, principles and strategies adopted by the government in order to achieve effective tax planning, easy collection, together with proper accountability and utilization of the revenue collected (Agoulu, 2011; Iorcher, Ayor & Terfa,

2019). In most developing countries, sustaining government revenue has been the critical and important aspect in ensuring that there is enough revenue for government operations.

Taxation is a dynamic concept which changes along with the economy it functions in. Hence, it is important to consider how relevant it is to economic development generally. According to Appah (2014), the development of any nation depends on the amount of revenue generated for the provision of infrastructural facilities. Azubike (2009), states that tax is a major source of government revenue all over the world, including Nigeria where government use the proceeds to render their traditional function such as the provision of public goods, maintenance of law and order, defense, regulating trade and business to ensure social and economic justice. The biggest question for every government is how can revenue from taxation be sustained to keep pace with electoral pledges, governments' commitment and national development?

Hence, this study is necessary because tax administration and revenue sustainability are inseparable issues in today's tax management system as tax is a major source of government revenue. How well tax is administered determines the level of revenue generated by the government. Also, how poor taxes are administered determine the low level of institutional achievement. Therefore, the effect of tax administration on revenue sustainability in Kano State cannot be over-emphasized. With a good tax administration in place, revenue sustainability can be effectively heightened. This study intends to examine and analyze the ways of not only to enhancing and advancing the tax management system in Kano State, but to also expand its sustainability for at least in the foreseeable future.

Generally in all the 36 States of Nigeria internal revenue sustainability is worrisome. The maintenance of poor tax administration have the ability to negatively impact economic growth. The major challenge facing tax administration in Nigeria include unprofessionalism, poor accountability, lack of awareness of the general public on the imperatives and benefits of taxation, corruption by tax officials, tax mismanagement and evasion, understaffing, high tax rates, improper database, insufficient logistics, poor methods, ineffective mechanism, non-working internal control mechanism, etc.

Consequently, there has been various researches in this area. The work of Ifere et al (2014) using Cross River State to investigate the efficiency and effectiveness of tax administration showed that there's a significant degree of inefficiency in tax administration in the State. To assess the impact of tax administration on sustainable government revenue, Abiola and Asiweh (2012) attempted a look at Nigeria's tax administrative system and its capacity to reduce tax evasion and generate revenue for developmental purpose. The study discovered among other things that increasing tax revenue is a function of effective enforcement which is the responsibility of tax administrators. Ogbonna and Appiah (2016) examined the effects of tax administration on economic growth in Nigeria and concluded that there was not only a significant relationship between per capita income, company income tax rate and gross domestic product; but that tax administration and revenue does not affect the economic growth of Nigeria.

Based on the above briefs, it can be seen that very little exploration has been done in the areas of revenue sustainability as it relates to income generation, especially in Kano State. This therefore, provides us as the problem of this study. Kano State being one of Nigeria's largest

commercial heartlands, this research is aimed at establishing whether or not any relationship exists between tax administration and revenue sustainability. Furthermore, it explicitly tries to determine the effectiveness and efficiency of revenue sustainability. Thus the work tests for the hypotheses that there are no significant relationship between efficient tax administration and effective revenue sustainability.

## **2.0 REVIEW OF RELEVANT LITERATURE**

### **2.1 Concept of Tax**

According to Isiaq, Saheed and Abdulqadri (2020) a tax is a levy imposed by the government on the income profit of individuals, partnership and corporate organizations. Haladu (2005) and Kohlhase and Pierk (2020), further asserted that a tax include all sums levied by a government through its accredited agents on the people residing in a country either as individuals or organizations (direct tax) or on goods and services (indirect tax) to enable government meet its expenses and for the provision of general benefits. Taxation is the most important source of revenue for modern governments, accounting in some cases for almost 90% government income (Adams, 2001; Stephene, 2018). The purpose of taxation include among others (Oyedokun, 2020), the generation of revenue to help the government to run the administration and provide basic facilities for the citizens of the country. Inflation check, correction of balance of payment deficit, income redistribution and the prevention of the consumption of harmful products are just some additional function of taxation in an economy (Theobald, 2018).

### **2.2 Revenue Sustainability**

Revenue sustainability in the context of this study can be viewed as the maintenance of a steady flow of annual or periodical yield of taxes as well as other sources of income that a nation, state or public sector collects or receives into their treasury for public use. According to Harris (2023), it is the maximum growth rate that can be achieved without having to increase leverage. Key to achieving this are good connection with prospects and tax payers, proper definition of goals, and delivery to beyond expectations (Harris, 2023). The government needs revenue as a source of funding to provide services to the public. Fayemi (2001) classifies government revenue in Nigeria as all tolls, taxes, impress, rates, fees, duties, fines, penalties, fortune and all other receipts of government periodically collected by authorized agencies on periodic basis. Revenue sustainability can therefore, be seen as all activities a government undertakes to maintain constant flow of generated revenue in order to finance its activities. It is a way through which the government generates a steady flow of income for the purpose of meeting its capital and current expenditure (Enahoro and Olabisi, 2012).

### **2.3 Tax Administration**

Tax administration refers to the management of finances for the purpose of paying tax. Tax administration deals with filling earnings in time, getting the accounts audited and deducting tax at source. It is all about the machinery put in place to determine, monitor and enforce tax collection by the government of a country. Kiabel (2011) and Soyode and Koala (2006) define tax administration as the procedure of evaluating and gathering taxes from persons by the appropriate tax authorities in such a way that the precise amount evaluated is collected

successfully and competently with minimum tax evasion and avoidance. Ogbonna and Appiah (2016) states that tax supervision encompasses all the principles and strategies assumed by any government in order to plan, direct, collect, account and coordinate personnel charged with the responsibility of taxation. It also comprises the effective usage of tax revenue for the delivery of necessary social amenities and other facilities for the taxpayers. Tax administration is problematic because of high rate of illiteracy, poor tax awareness and inadequate orientation (ogbonna & Appiah, 2016).

## 2.4 Empirical review

Samuel and Gabriel (2014) examine taxation on Revenue sustainability in Nigeria. Much consideration was given to the Federal Capital Territory (FCT) and selected states within the Nigerian federation. The aimed at highlighting the concept and nature of taxation, objectives of taxation, classification of taxes, Nigeria major taxes and other issues related to taxation. To achieve these objectives, the researchers adopted primary and secondary sources of data. The discovery made was that taxation has a significant contribution on Revenue generation, Gross Domestic Product (GDP), tax evasion and tax avoidance. They did not target a specific State within the Nigerian federation. Yusuf (2012) studied the impact of tax management on literacy development in Kano State, the main objective or purpose of the study was to examine the impact of tax management on literacy development in Kano State from 2001-2010. Using secondary data, correlation and simple regression as the tool of analysis the author discovered that tax management is strongly related to literacy development. Based on the study of the effect of moral conduct on tax management by Niyi (2022); and Haladu and Mustapha (2019), attempted to determine the effect of tax equity on tax management, investigate how tax payer integrity influence tax management, ascertain the nexus of fairness and the impact of honesty on tax management in Nigeria. Using descriptive surveys and multiple linear regression the result revealed that tax equity, tax payer integrity, tax fairness and tax honesty affect tax management in Nigeria. There were no attempt on the future impact of the flow of revenue.

Ogbonna and Appiah (2016) examine the effect of tax administration and revenue on economic growth in Nigeria. Both primary data and secondary data were used for this study. It was analyzed using relevant regression analysis. It was discovered that there is a significant relationship between Personal Income Tax (PIT) and per capita income, Company Income Tax (CIT), Gross Domestic Product) GDP and Value Added Tax (VAT) and PPT of Nigeria. Another study was on the identification of tax management and earnings management of manufacturing companies listed on the Indonesia stock exchange from 2016-2019 (Azelita and Prihandini, 2021). The data was analyzed using panel data and analysis technique using multiple regression with Eviews software. It was found out that tax planning and tax avoidance have a significant effect on earning management but deferred tax have no significant effect on earnings management of manufacturing companies. It also shows that the higher the profit earned by manufacturing company the lower the tax payable ratio. Eneche and Usman (2021) assesses the effect of tax administration on taxpayer compliance level in Kogi State. The study used primary data through the distribution of questionnaires to register small-scale businesses tax payers in the state while one sample chi-square test was used to test the null hypotheses. The result shows that administrative tax compliance costs have a significant effect on tax compliance level in Kogi State.

Samuel and Simon (2011) studied the effect of a worldwide tax system on tax management on foreign subsidiaries, using quasi-natural experiment to know whether worldwide tax reduce the incentives of multinational corporations to engage in tax management in their foreign subsidiaries the result shows that multinationals lower the effective tax rates in their foreign subsidiaries after countries switch from a worldwide tax to a territorial tax system. Quantitative research method and ex-post factor research design was used to examine the impact of a digitized economy on tax administration in Nigeria covering a time frame from 2010-2017. Audu and Ishola (2021), found out that the digitized economy does not have a significant effect on tax administration in Nigeria. Furthermore, Christine (2019) research on tax administration and income assortment in Tororo district local government Malaba town council. The objective of the study was to establish the level of tax compliance among Ugandan tax payers, to assess the performance of domestic revenue collection in Uganda and to establish the relationship between tax compliance and domestic revenue collection.

To know whether corporate governance has a significant impact on corporate tax and corporate earning management. Discretionary accrual was used and it was found that there was a significant impact on corporate governance on earnings management and tax management (Surya and Anwar, 2015). Using S&P 500 to examine the effect of three measures of corporate social responsibility, corporate governance, community and diversity on tax avoidance in firms that use auditor provided tax services Huseynov and Klamm (2012), found out that the interactions of community concerns with tax management fees positively affects both Generally Accepted Accounting Principles (GAAP) and cash Effective Tax Rate (ETR) while the interaction of corporate governance strengths and diversity concern with tax management fees negatively affect cash ETR. Stephen, (2018), studied the impact of tax administration on revenue generation in Gombe State, Nigeria. The study aimed at ascertaining the effect of tax administration on tax generation in Gombe State. It used survey research design and the primary source of data through the use of questionnaires and analyzed using descriptive statistics. The research findings revealed that tax administration in the State is not effective and efficient. They further discovered that revenue generated by Gombe State is very low to meet its objectives due to low level of enlightenment of tax payers and incidents of tax evasion and tax avoidance. In order to examine how an effective tax administration and good revenue collection mechanism enhances government performance in terms of provision of infrastructural development in Nigeria (Sanni, 2019), embarked on a conceptual approach. Their study reveals that a good revenue collection and effective tax administration can lead to good performance of government in the provision of social amenities. It also reveals that the quantum of revenue realizable from taxes in Nigeria is not sufficient for the implementation and realization of government programs for reason of potential revenue loss.

To determine the impact of tax administration on revenue collection in Lagos State, 100 questionnaires were distributed by Ogundipe (2020). The findings indicate a beneficial association between electronic tax payments, tax compliance and revenue creation. Tax avoidance and tax evasion have a detrimental impact on Lagos State's ability to generate income. The conclusion of the outcome is that rising tax avoidance and tax evasion will reduce the State's revenue production. The reports by Belmonte et. al., (2021) on the efficient analyses of local tax management by provincial tax agencies in Spain based on supra-municipal delegation. A robust order-m conditional model was used to conduct the study, suggesting that

several of the provincial contextual variables accounted for a negative impact on efficiency, especially at higher variable value levels.

The study of Soetan (2017), examined the socio-economic effects of tax administration and revenue generation of Kwara State Internal Revenue Service (KwSIRS). The study adopted the use of questionnaire and interview as a means of data collection. The findings revealed that a sizable number of respondents view the present KwSIRS tax administration as very effective in Revenue generation and also that there is a significant relationship between effective tax administration and socio-economic development of the state in the areas of improved health care system, education facility and employment generation. However, the majority of the respondents hold the perception that KwSIRS and the government are not doing enough to enlighten the public about their activities and developmental programs. Azende and Iorcher (2019) used descriptive statistics and paired sample t-test statistics to assess the effect of tax administration on tax revenue of states in African countries with specific reference to Nigeria. Data was obtained from the Nigerian National Bureau of Statistics (NBS). Findings revealed a significant mean difference in Pay-As-You-Earn (PAYE) and road taxes before and during the tax administration of 2015 by Nigerian states and also revealed an insignificant mean difference in direct assessment and miscellaneous taxes before and during tax administration of 2015. Balogun and Toju (2019) looked at the implementation of a GIS-Based property tax Information Management System to solve the problem of low internally generated revenue in Benin State, Nigeria. The field generated data, satellite derived data and valuation model were combined in a GIS-Environment to automate property assessment procedure. They concluded that the computer Assisted Mass Appraisal Method used in property tax determination is efficient and effective and can greatly improve service delivery in property tax administration.

Based on the above studies conducted by Yusuf (2012), Abiola and Asiweh (2012), Ifere et al (2014), Huseynov and Klamm (2012), Stephen n (2018) and other related studies none of them touched on maintaining government revenue sources in the foreseeable future especially for Kano State. Majority of the studies focused on States other than Kano in Nigeria. In addition to this some of the studies are obsolete as it relates to the period during which the study was conducted with outdated software analytical tools. In other researches, wrong, outdated and elementary tools of analyses were applied. This study was therefore, triggered to fill the gap in literature by examining the impact of tax administration and revenue generation from Kano State's perspective especially in the wake of new economic reforms. It is also clear from the review of empirical studies that not enough research has been done in the area of revenue sustainability in developing Sub-Saharan economies. A problem that this paper attempts to explore.

## 2.5 Theoretical Framework

### Ability to Pay Theory

This theory simply implies that taxes should be charged according to a person's ability to pay. It embraces the concept that individuals, businesses and corporations with advanced earnings should pay more tax than those with fewer. Thus, the PAYE philosophy. The theory is based on one of the basic tax principles of Adam Smith's four Canons of Taxation: the Equity Principle. Taxes paid are seen as an expense by taxpayers hence, everyone should be made to

feel the tax incidence and sacrifice correspondingly. The ability-to-pay theory best suits this investigation because taxes should be paid according to an individual's ability and capacity since it buttresses Adam Smith's famous Equity principle. In short, the revenue an individual tax payer generates should be what determines the amount he pays as tax. For this reason, the concentration of this research work was built on the framework of the association between effective revenue generation and tax administration on the one hand, and sustainable revenue generation on the other hand.

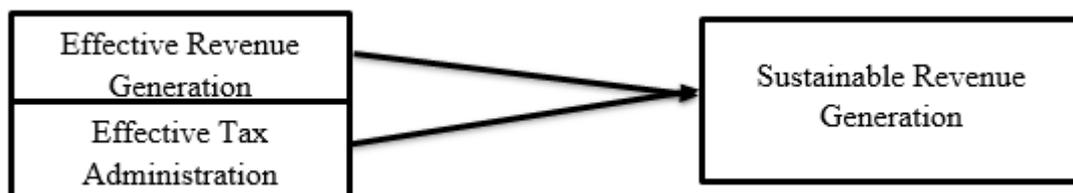


Figure 2.1 Research Framework

3.0 METHODOLOGY

Survey research design was adopted for this study. An extensive cross-sectional approach was undertaken, where a number of cases were considered for the same period and at a particular point in time and data gathered to study the opinions, behavior, attitude, habit, desire, value and belief of both the tax payer and tax administrator. The population consisted of a total of 300 administrative staff of both KSIRS and tax payers within Kano State. The relationship studied was between Revenue Sustainability on the one hand and the Effectiveness of Revenue Generation and Tax Administration on the other hand. This was done to see the impact of both tools of revenue generation and tax administration on sustainable revenue generation in Kano State. Primary source of data through the use of questionnaire was used for this study. The questionnaire covers aspects like demographics of the respondents, existence of relationships, modern technology, weaknesses in the tax system, staffing, infrastructure, physical structures, evasion, avoidance, and so on. The result from the questionnaires was analyzed with SPSS 25.

4.0 RESULTS AND DISCUSSIONS

Table 4.1 Descriptive Statistics

Details	Ob s.	Mea n	Std. Dev.	Mi n.	Ma x.	Skew .	Kur.
Demographics	300	1.94 00	0.24 20	1	2	- 3.861 0	13.73 60
Sustainable Revenue Generation	300	2.97 00	0.77 00	1	4	- 0.384 0	- 0.057 0
Effective Revenue Generation	300	2.94 00	0.65 90	2	4	0.062 0	- 0.533 0
Effective Tax Administration	300	3.36 00	0.74 20	1	4	- 1.205 0	1.785 0

Table 4.1 gives a summary of the statistical analyses of the data collected. A total of 300 observations was covered that consisted of both administrative staff and tax payers. Deviation from standard for all the variables was acceptable as all the standard deviation results were below 1. On average, the demographic statistics which consists of the educational background, marital and employment status of the respondents was also of acceptable status. The diagnostic tests however, shows that the distribution for this particular information was uneven as indicated by -3.86 and 13.74 skewness and kurtosis results respectively. Diagnostic results for other variables however, was acceptable. The mean for sustainable revenue generation is approximately 3 indicating the neutrality of the respondent on the KSIRS to sustain local revenue generation. This is an indication that future governments in the State would find it very difficult to sustain and maintain a steady flow of locally generated revenue. Similar statistics was also reflected for effective revenue generation. With regard to effective tax administration however, the results show that even though the respondents were neutral about the tax authorities' effectiveness, they have a stronger confidence in them for future revenue generation. Thus, the general implication is that the effectiveness of sustaining revenue collection in the foreseeable future is blink.

**Table 4.2 Correlation Matrix**

Details		Sustainable Revenue Generation	Effective Revenue Generation	Effective Tax Administration
Sustainable Revenue Generation	Revenue	1.0000		
Effective Revenue Generation	Revenue	-0.0040	1.0000	
Effective Tax Administration	Tax	0.5670	0.5710	1.0000

The result from the correlation matrix (Table 4.2) indicate the existence of relationship between sustainable revenue development and its effectiveness and the effectiveness of tax administrators. More so, while a positive relationship exists between sustainable revenue development and its effectiveness, an inverse relationship is the case between sustainable revenue generation and the effectiveness of tax administration. A very weak relationship of 0.40% exists for the effectiveness of revenue generation while a high relationship (57%) is what was discovered for effective tax administration. There were no cases of collinearity as none of the indices showed a result of more than 80%. The implication of this result is that ineffective structures and other infrastructures in the revenue generation process could lead to a fall in sustainable revenue generation. On the other hand, the effectiveness of tax administration shows a brighter future for revenue collection to be maintain and sustained.

**Table 4.3 Regression and Diagnostic Results**

Details		Coef.	t-value	p-value
Effective Revenue Generation	Revenue	-0.0670	-0.4450	0.6600

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Effective Tax	0.574	3.805	0.001
Administration	0	0	0
R <sup>2</sup> value			0.3250
F Statistics			7.2380
P Statistics			0.0030
Durbin-Watson			1.7720
VIF			1.0120

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From Table 4.3 above, the combined effects of revenue generation and tax administration on the sustainability of revenue generation is approximately 33%. This indicates that for every change of one percent in both revenue generation and tax administration, there would be a corresponding increase in sustainable revenue of 33%. This result is highly significant (1%) as indicated by the p-statistics (0.0030). Since the data set shows low level of variation (Durbin-Watson below 2 and VIF below 10), this result could be regarded as highly significant.

On individual bases, effective revenue generation has a very low negative impact on sustainable revenue (0.61%) while the opposite is the case with effective tax administration (57.4%). This variable has a positive and high impact on revenue sustainability. The practical implications are that effective tax administration leads to highly significant revenue sustainability. However, for revenue generation the result is insignificant hence; it is of little or no use. In effect, the tools of revenue generation does not impact effectively on revenue sustainability while administrative techniques by the KSIRS greatly influences sustainable revenue generation.

## 5.0 CONCLUSION AND RECOMMENDATIONS

### 5.1 Summary

The capability of any government to achieve its budgeted objective is determined by the ability to maintain and sustain a steady inflow of income. The purpose of revenue sustainability is to improve overall welfare by providing expansion activities with a focus on economic growth and development. This study has tried to explore the impact of tax generation and administration on revenue sustainability in Kano State. To achieve this, an inspection of the connection between income generation and administration and revenue sustainability was done. This was carried out mainly to examine the effectiveness of tax administration in Kano State and to determine the effect of tax administration on internal revenue sustainability. Primary data were therefore, collected and analyzed through the use of SPSS 25 to arrive at our conclusions. The research was hinged on the Ability-to-Pay theory.

### 5.2 Conclusion and Findings

After appropriate data collection, analyses and presentation based on the objectives of the study, it was discovered that there exists a relationship between the tax administration and revenue sustainability as well as between revenue generation and revenue sustainability in Kano State. This notwithstanding, the relationship between revenue generation and sustainability is inverse and insignificant. This means that higher levels of revenue generated cannot be maintain in the foreseeable future. This result is however, unusable in practical terms. On the other hand, the influence of tax administration over revenue sustainability is not only significant by highly effective. This implies that the policies of the State government in

place for financial sustainability is very much practicable for the foreseeable future. In effect the null-hypotheses that there exists no significant relationship between effective tax administration and sustainable revenue generation was rejected.

## 5.3 Recommendations

In every economy, effective revenue generation and tax administration is required for its sustenance and development. On the bases of our analyses, this study recommends that:

1. Proper infrastructures and structural logistics be put in place if the government is to attain the objective of revenue sustainability. Modern tools, equipment and personnel should be introduced and empowered to act to identify possible sources of revenue generation.
2. Existing government policies on tax administration should be maintained and improved upon as this has a very effective impact on the maintenance and sustainability of revenue generation.

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