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## GOVERNMENT ACCOUNTABILITY, FISCAL INTEGRITY AND VOLUNTARY TAX COMPLIANCE: EVIDENCE FROM NIGERIAN SMEs

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### ABSTRACT

The aim of this study was to evaluate the impact of government accountability, fiscal integrity and voluntary tax compliance, taking into cognizance the Nigerian perspective. The study adopted the cross-sectional research design and collected data through questionnaire administered to SMEs, artisans and tradesmen. Multiple regression technique was used in analysing the data. Findings from the study revealed a significant relationship between government accountability, fiscal integrity and voluntary tax compliance with a P value of  $0.011 < 0.05$  and F statistics of 7.688. These statistics asserts that voluntary tax compliance can be induced and attained by government's pro-activeness towards accountable, transparent and integrity driven policies and programmes, robust good governance structures and efficiency practices. The study recommends that governments should uphold core principles and ideals of accountability, transparency and integrity in all spheres and areas of its operations to earn public trust and confidence. This would boost tax morale, expand tax net and achieve more sustained voluntary tax compliance and increased revenue pool.

**Keywords:** Government accountability, fiscal integrity, voluntary tax compliance, tax morale

### INTRODUCTION

Tax reforms have become contemporary pursuant to establishing sustainable tax driven systems that stimulate accelerated revenue pool for governments, both developed and developing. The fundamental objective of any tax system is to accumulate revenue for service delivery, funding of public consumables and raising resources for government's fiscal obligation, hence, reduce reliance on foreign aid or dependence on a mono resource. Taxation remains a medium for the mobilization of monetary resources utilised by government for the advancement of social expediencies and conveniences (Merima et al., 2014, Murugu et al., 2012, & CITN, 2010).

Tax revenues from SMEs are critical to achieving optimal fiscal viability of governments whether developed or developing. Overtime, the seamless mobilization of tax resources from SMEs through voluntary tax compliance has been quite a herculean task hence impeding the flow of revenue for financing public goods and services. Naomi and Joel (2009) espoused that the worth of tax revenue aggregated for any fiscal purpose is contingent upon other factors, especially, the enthusiasm and willingness of taxpayers

to comply with tax regulations. Government accountability explains absolute transparency, ingenuousness and openness in governments' fiscal policy frameworks. These set an atmosphere that breeds an appetite for voluntary tax compliance for extant and evolving tax policies and regulations. Can tax payers voluntarily provide the needed information for tax assessment without coercion by tax authorities? This then brings to mind, the question of "tax morale" the inherent motivation by tax payers to meet tax obligations.

Voluntary tax compliance hinges on good governance and public trust which is orchestrated through accountable and transparent systems that uphold quality service delivery at all spheres of governance. The value and measure of public service delivery conveyed by any government to its citizenry is presumed a reflection of the quality of governance and this influences taxpayer's morale and compliance decisions (Dickerson, 2014; Horodnic, 2018; Horodnic & Williams, 2016; Feld & Frey, 2002; Kirchler, 2007; Torgler, 2003; Molero & Pujol, 2005; Guth et al., 2005, Torgler & Schneider, 2009; Alm et al., 2006).

Tax morale is created when there is disbelief and trust deficit in the integrity of government and governance, perception of corruption and pervasion in fiscal features and ideologies thereby stalling the willingness to oblige tax compliance responsibilities. Government accountability and fiscal integrity is indispensable for any functional tax system underpinning confidence and trust between the citizenry (tax payers) and government. Sebele-Mpofu (2020) and Mohammad et al. (2000) posit that government transparency and accountability in the utilisation of public resources and revenues guarantees confidence in the tax system, and promotes positive tax morale and compliance attitude.

The institutionalization of social contract between the government and the governed largely justifies the level of voluntary attitude and attributes exuded by SMEs tax payers with regards to tax obligations and outcomes. The Nigerian experience however depicts a system that lacks credibility with the utilization of public resources to provide good governance through provision of economic, social and infrastructural facilities. An alignment exist between government accountability and fiscal integrity through provision of these facilities for which taxable incomes are consumed.

A symbiotic relationship also allows for a transparent system of governance that enhance public service delivery and excellent tax system that is beneficial without gaps and ambiguities. On the contrary, any actual or perceived dissatisfaction with the state of governance bordering on wanton corruption, decay in governance structures or poor economic, social and infrastructural abilities lead to complete disregard for government policy, laws or regulations for which tax is a significant constituent.

Voluntary tax compliance in Nigeria can be achieved or become feasible if accountability, transparency and enhancement of fiscal integrity on the part of government as perceived by the governed is heightened, guaranteed without disparaging and exploitative tax regimes (Adeyeye & Otusanya, 2015; Everest-Philip & Sandall, 2009; Alm & Gomez 2008; Carstens, 2005; Heather, 2008; Bird & Zolt, 2005; Lewis & Alemika, 2005; Walsh, 2003; Fagbadebo, 2007; Cummings et al., 2009).

In most developing economies, tax remains an economic tool for galvanizing and harnessing resources required by governments at all levels for policy initiation and implementation. Tax resources aid in the provision of services for the citizenry which most often earns the guarantee, commitment, sustenance and munificence with regards to voluntary tax compliance. Government accountability and fiscal integrity is pivotal in realizing scaled and ascended tax compliance rate with the attendant benefit of enhancing the capacity of public revenue base.

But in Nigeria, this lives much to be desired, lack of accountability, transparency and a penchant for fiscal corruption and misappropriation is so endemic and a menace that has jostled widespread tax evasion and avoidance with declining effects on economic efficiency. Tax payers' morale is inhibited, when there is a perception of dearth or deficiency of government accountability, trust and gross jettisoning of fiscal integrity in the utilization and deployment of public resources, resulting in lack or poor public service quality.

This trend further aggravates taxpayer's apathy towards voluntary tax compliance, particularly when government becomes impervious to curtailing corruption and the debilitating impact of fiscal deceit thereby creating a cycle of intrigues by taxpayers as consequences for government breaching the social exchange contract that hitherto had been established. Literature in this area is quite expansive, particularly with regards to general tax payers' compliance attitude. However, this study adds to the literature by evaluating government accountability, fiscal integrity and voluntary tax compliance of SMEs in Nigeria.

## RELATED LITERATURE

### **The Concept of Government Accountability**

Government accountability is a major precept of good governance and representation. It expresses stewardship of the custody, effective control and management of public resources and funds held in trust for a nation's citizenry and an intrinsic element of governance in all democracies both nascent and developed. Government accountability centres on the legitimate expectations and demands reposed in institutions, management and policy makers. Carstens (2005) however posited that it is a duty, commitment, obligation or willingness to take responsibility or to account for one's engagements and actions.

Accountability encompasses the obligation required of and from persons and entities assigned or entrusted with public resources to be liable and give account for the stewardship and responsibilities so assigned. Sinclair (1995) and Robinson (2003) added that accountability is the principal criterion for averting and deterring authority, power and public office abuses and for guaranteeing responsiveness targeted at efficiency, effectiveness, transparency and candidness.

Rolle (2017) and Mulgan (2000) espoused accountability as a link describing the magnitude of governments' pursuit of the needs and yearnings of its citizenry conscientiously. It explains public administration efficiency by manifestly implementing the burdens, request and desires of the governed through governance and authority mechanism. In a nutshell, accountability describes in clear terms, public perception of a transparent system of governance that offers quality service delivery and communicate public expectations through account rendering (Mbu-Ogar et al., 2023).

Government accountability has several components, including reliability, responsiveness, inclusiveness, integrity and fairness. Reliability is the ability of government to inspire confidence and trust and reduce uncertainty and vagueness in driving the economic, social and political spheres of the citizenry and governed. Responsiveness represents the establishment and entrenchment of viable, bespoke, accessible, efficient, effective standardized citizen-oriented public services that amply and adequately addresses the necessities and expectations of the public.

Inclusiveness is a framework that encourage system-oriented, comprehensive and institutionalised dual communication with stakeholders, where relevant, understandable and usable information is delivered, interaction and collaboration fostered as a medium of improving transparency, accountability and good governance. Integrity to promote a circumspect alignment of government and public institutions with a mandate to propagate expansive broader principles and standards of operations and conducts that engenders public interest while discouraging corruption and circumvention of standards of behaviour. Fairness emphasizes the precise and consistent treatment of citizens (and businesses) in the process of policy/strategy-making, policy-implementation or execution.

### **Government Fiscal integrity and Voluntary Tax Compliance**

Fiscal integrity raises the bar of accountability; and strengthens maximum responsiveness to effective use of available resources, subject to public scrutiny. It ensures compliance with standards of financial regulations. Fiscal integrity is also essential to build trust in government and governance. This is because a correlation exist between taxpayer's perception of integrity with budget processes, resource allocation, utilization and voluntary tax compliance behaviour. It promotes healthy public financial administration processes, boost transparency and openness in public finance and stalk corruption. Development of integrity and high behavioural standards, helps in reinforcing the credibility and validity of public policy

and decision-making practices, preserving and safeguarding public concerns and restoring equity and fairness in policy decisions. It is common knowledge however that tax compliance pattern in which government revenues and expenditure decisions are made or tailored. Controversial and unpopular public policies perceived to be unresponsive will suffer noncompliance (Bouckaert, 2012).

### **Government Accountability, Tax Morale and Voluntary Tax Compliance**

Tax morale has been conceived by scholars as the economic and financial justification of taxation. It is an aspect of tax ethics that represents norms and patterns of behaviour that govern taxpayers in relation to the government. A reciprocal and cost benefit analogy is prevalent in literature for elucidating the relation between government accountability, tax morale and voluntary tax compliance. Citizens' enthusiasm and drive to comply with tax obligations is mostly premised on perceived benefits or losses derivable, involvement in governance processes, performance of accountability in managing state finances, trust in government, governance quality, integrity, government's adherence to the social contract through provision of public services and facilities such as social and infrastructural investments (Odd-Helge & Ingrid 2014, Muazu Ibrahim, 2015).

Accountability strengthens the legitimacy and institutional efficiency of government activities and operations which in turn improves tax morale and voluntary compliance. Everest-Phillips & Sandall (2009) opined that legitimizing governance quality is fundamentally associated with tax compliance. The credibility in government performance and governance quality provides huge level of satiety to the citizenry to comply without deploying any form of force or coercion. These makes compliance and the willingness to pay spontaneous and hassles free (Bitzenis & Vlachos, 2018).

Good communication and engagements between the government and the governed triggered by taxation and other implied social exchanges strengthen government's accountability and amplifies taxpayer's demand for transparency in government expenditures and spending, reciprocal trust and accountable policy making. Accountability presents a fertile ground for sustained tax morale and a sense of involvement in government, thereby encouraging complete and unalloyed allegiance to all forms of obligations voluntarily.

### **Theoretical Framework**

**Fiscal Exchange Theory:** This theory propounded by Vogel (1974) suggests that tax compliance will be accelerated depending on the extent to which taxpayers perceive themselves to be partakers in governance, and suitable for obtaining corresponding benefits from government. In this regard, tax obligations, availability of public utilities, infrastructure and amenities are adduced and inferred as a contractual affiliation and association existing between the government and the governed (taxpayer's). Availability of positive benefits would portend proper utilization of tax revenue and public resource and the probability that taxpayers will comply voluntarily without pressure or oppression. If a tax system is adjudged to be unsatisfactory, unjust or partial, tax evasion and other loopholes for circumventing and tax will be explored, causing the taxpayers to wittingly contemplate adjusting their terms of engagement with the government. This supports the assertion that the level of tax compliance is positively related with taxpayer's approval or satisfaction with good governance.

**Slippery Slope Theory:** This theory is anchored on the behavioural forms and patterns of taxpayers in relation to tax compliance. It espoused that the relationship between the government and taxpayers is hinged on legitimacy and trust. Trust forms the baseline requirement for consummating a valid relationship between the government and the people. It explained that taxpayer's would submit willingly to tax obligations when they is absolute trust in the governance system demonstrated by those in authority. Trust deficiency on the other hand asphyxiates compliance in any system leading to outright disregard for state policies. A blend of trust in government and efficiency in governance can reduce tax non-compliance.

### **Empirical Review**

Ayaba et al. (2018) tested the applicability of the assumptions of the slippery slope framework on tax compliance behaviour of SMEs in Nigeria. The study revealed that perceived corruption and perceived service orientation are strong parameters in explaining tax compliance behaviour. Monday (2023) studied taxpayer's perception of public sector fiscal responsibility influences on voluntary tax compliance. The

analysis revealed that accountability in public service, fiscal transparency in government operations, balanced budgeting without padding or surplus budgets, public information dissemination in the public sphere and government public processes and operations are key determinants of voluntary tax compliance

Relatedly, Mohammad et al. (2020) investigated impact of accountable and transparent tax administration system on voluntary tax compliance in Iran. The study indicates that an accountable and transparent tax system affects voluntary tax compliance decisions through instituting trust and public confidence. The study also revealed that political and legal accountability does not have significant impact on voluntary tax compliance.

Sebele- Mpfu (2020) examined impact of governance quality, tax morale and compliance in Zimbabwe's non formal sector. Tax morale and expectations was identified as an essential shaper of tax compliance behaviour. The study added that institutional quality, efficiency in resource utilization taking into account the cost-benefit evaluation of the utilization of tax proceeds and quality of governance are core influences on tax morale which in turn affects tax compliance.

Kiow et al. (2017) reported that tax compliance is influenced by ethical consideration and perception of transparency in governance and government operations, processes and procedures. Ethical perception of government performance is an important index used by taxpayers for evaluating compliance with tax responsibilities. Efficiency in public resource appropriation and allocation, benefits derivable from public utilities, amenities and infrastructures for which tax resources are deployed among others are fundamental determinants of compliance behaviour. Transparency in governance provides tax payers some assurances, comfort and succour that value creation in tax administration and management is achievable, hence instilling confidence in public resource management as well.

Muazu et al. (2015) examined drivers of tax compliance in Ghana beyond tax enforcement. The findings revealed an insignificant non-linear relationship between age, educational attainment, marital status, patriotism, democratic satiety/ satisfaction, religion, economic status and tax morale. It however stated that intrinsic drivers of tax morale are trust in government's offerings and confidence in governance structures and elements.

Adeyeye and Otusanya (2015) reported that combined effect of government's accountability, transparency and decline in fiscal corruption have significant impacts on voluntary tax compliance; and that sustained tax compliance behaviour can be accomplished in Nigeria only if there is conscious effort by governments to make accountability and transparency an integral aspect of governance in all public affairs.

Merima, Odd-Helge & Ingrid (2014) studied citizens' attitude towards tax compliance in sub-Saharan Africa, and found that knowledge and awareness of tax matters align positively with tax compliance attitude. Payments made in lieu of exchange for security and citizens perceived marginalisation and unfair treatments by governments presented an inverse relationship with tax compliance attitude. Modugu et al. (2012) explained that the relationship between government accountability and voluntary tax compliance centres on fiscal and social exchange/ social contract framework between the government and the governed.

## METHODOLOGY

The population of the study comprised SMEs, artisans, tradesmen and other skills set clusters in Calabar metropolis, Cross River State. The study considered these SMEs and trade associations ideal for the study because they constitute a significant percentage of the formal and semi-formal sectors in the state. The population of the study was grouped into 12 clusters identified as ICT/communication accessories, architectural designs and building, upholstery/carpentry, salon, make-up and hair care, cosmetics and household consumables, electrical and electronics, fashion designing, photography/ image capturing, automobile repairs, transport services, printing and fast-food vendors. Questionnaire was first drafted and given to the chairmen of these clusters as a pilot, they were later retrieved additions made and redistributed. A five-point Likert scale questionnaire of "Strongly Agree, Agree, Neutral, Disagree and Strongly Disagree" was used to elicit responses from respondents on their perception of the subject matter. The

Cronbach’s alpha test ( $\alpha$ ) was deployed in testing the validity and reliability of the data set. The data set and hypothesis of the study were analysed using mean and multiple regression technique.

**Model Specification**

The study is guided by the equation model specified thus:

$$VTC = \beta_0 + \beta_1GAT + \beta_2GFI + \varepsilon$$

Where:

VTC = Voluntary Tax Compliance

GAT = Government Accountability

GFI = Government Fiscal Integrity

$\beta_0, \beta_1, \beta_2$  Regression Intercept and Coefficients

$\varepsilon$  - Error term.

**RESULTS AND DISCUSSION OF FINDINGS**

**Table 1: Mean Score of Coded Responses**

Responses from Respondents	GAT	GFI	VTC
1	2.58	2.83	3.17
2	2.75	2.75	2.50
3	3.83	2.08	1.83
4	3.50	2.17	2.17
5	3.17	2.42	2.67
6	1.67	2.92	3.33
7	1.67	2.42	3.58
8	2.08	2.58	3.33
9	2.33	2.50	2.60
10	2.42	2.59	3.83
11	2.50	2.59	3.67
12	2.42	2.67	3.33

Source: Field Survey, 2023

**Table 2: Model Summary**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.794 <sup>a</sup>	.631	.549	.42518	.631	7.688	2	9	.011	1.773

a. Predictors: (Constant), GFI, GAT

b. Dependent Variable: VTC

**Table 3: Analysis of Variance**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.780	2	1.390	7.688	.011 <sup>b</sup>
	Residual	1.627	9	.181		
	Total	4.406	11			

a. Dependent Variable: VTC

b. Predictors: (Constant), GFI, GAT

The Table 3 depicts mean values for the independent and dependent variables from which multiple regression analysis was carried out. The R square of 63.1% shows the variation in the dependent variable (voluntary tax compliance) that can be explained by changes in the independent variables (government accountability and government fiscal integrity). The model explains a good fit of the relationship between the variables. The P value of  $0.011 < 0.05$  and F statistics of 7.688 revealed a significant positive relationship. This analysis further describes that voluntary tax compliance can be induced by government being accountable and their fiscal integrity optimal and robust through good governance, transparency in operations and efficiency practices.

From the statistical summary, a significant relationship exist between government accountability, fiscal integrity and voluntary tax compliance. The coefficient of the independent variables is significant at 5%. This finding is in tune with the studies of Ayaba et al. (2018), Monday (2023), Kiow et al. (2017), Sebele-Mpofu (2020) and Modugu et al. (2012). The findings has the features of both social exchange and the fiscal exchange theories indicating that voluntary tax compliance is hinged on availability of social transactions/proceeds and other psychological rewards in the form of good governance, integrity, truthfulness, trust and transparency.

### CONCLUSION AND RECOMMENDATIONS

Government accountability and fiscal integrity are essential baits for voluntary tax compliance in any system. Governments as stewards of the citizenry are expected to uphold core principles and ideals of accountability, transparency and integrity in all spheres and areas of its operations to earn public trust and confidence. This would serve as a precursor for expanding the tax net and achieving more sustained voluntary tax compliance.

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