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INFLUENCE OF TECHNOLOGY ADOPTION ON TAX AUDIT IN OSUN STATE, NIGERIA

This study examined the influence of technology adoption on tax audit in Osun State. This work used the Survey research design, and the source of data was primary which was generated by the administration of well-structured questionnaire which was ranked with five-point Likert scale, 100 copies of questionnaire were randomly distributed amongst staffer of Federal Inland revenue service, Osun state, Osun State internal revenue service and some business owners out of which 75 were filled and returned. Ordinary least square method of regression analysis was used to analyse the data collected. Findings from this analysis showed that the coefficient of determination indicated that technology explains 50% of the total variation in tax compliance while it explains 69% of the total variation in revenue increase. It was established that there was positive relationship between adoption of technology and tax compliance and revenue increase in Osun state. Pearson Correlation matrix shows the direction, significant and strength of the bivariate associations amongst the variables in the study. The study recommended that the Government should invest heavily on technology for the purpose revenue increase, Government should review tax law to reduce tax evasion to barest minimum, and that the tax authority should endeavor to be completing every tax audit at record time.

Key words: technology, tax audit, tax administration, tax evasion, tax avoidance.

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Технологияларды енгізудің Нигерияның Осун штатындағы салық аудитіне әсері

Бұл мақалада технологияларды енгізудің Осун штатындағы салық аудитіне әсері зерттелген. Бұл жұмыста сауалнама әдісі қолданылды және мәліметтер көзі ретінде бастапқы құрылымдық мәліметтер болды, олар бес баллдық Лайкерт шкаласы бойынша жүйеленген сауатты сауалнаманы құру арқылы алынған, 100 сауалнама Осун штатының салық қызметі, Осун штатының ішкі кірістер басқармасы қызметкерлері және кәсіп иелері арасында кездейсоқ таратылған, оның 75-і толтырылып, қайтарылды. Жиналған деректерді талдау үшін әдеттегі ең кіші квадраттар регрессия әдісі қолданылды. Осы талдаудың нәтижелері детерминация коэффициенті технологияның салықтық сәйкестіктің жалпы ауытқуының 50%-ын түсіндіретіндігін, ал табыстың жалпы өзгеруінің 69%-ын түсіндіретіндігін көрсетті. Осун штатында технологияларды енгізу және салықтық сәйкестік пен кірістің өсуі арасында оң байланыс бар екендігі анықталды. Пирсон корреляциялық матрицасы зерттеу барысында айнымалылар арасындағы екі өлшемді ассоциациялардың бағытын, маңыздылығын және күшін көрсетті. Зерттеу барысында үкіметке кірістерді көбейту үшін технологияларға қомақты қаражат салуды, салық төлеуден жалтаруды минимумға дейін азайту үшін үкіметке салық заңдарын қайта қарауды және салық органдарына салық тексерулерін мүмкіндігінше тез өткізуге ұмтылуды ұсынды.

Түйін сөздер: технология, салық аудиті, салық әкімшілігі, салық төлеуден жалтару.

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Влияние внедрения технологий на налоговый аудит в штате Осун Нигерии

В данной статье исследовано влияние внедрения технологий на налоговый аудит в штате Осун. Авторами использовался опросный метод, а источником данных были первичные данные, которые были получены путем создания хорошо структурированного вопросника, ранжированного по пятибалльной шкале Лайкерта, 100 экземпляров вопросника были

случайным образом распределены среди сотрудников Федеральной налоговой службы штата Осун, Службы внутренних доходов штата Осун и владельцам бизнеса, из которых 75 были заполнены и возвращены. Для анализа собранных данных использовался обычный метод наименьших квадратов регрессионного анализа. Результаты этого анализа показали, что если ориентироваться на коэффициент детерминации, то технология объясняет 50% общей вариации в соблюдении налоговых требований, в то же время она объясняет 69% общей вариации в увеличении доходов. Было установлено, что существует положительная взаимосвязь между внедрением технологий и соблюдением налоговых требований, и увеличением доходов в штате Осун. Матрица корреляции Пирсона показывает направление, значимость и силу двумерных ассоциаций между переменными в исследовании. В исследовании рекомендовано правительству вкладывать значительные средства в технологии с целью увеличения доходов, а также правительство должно пересмотреть налоговое законодательство, чтобы сократить уклонение от уплаты налогов до минимума, а налоговые органы должны стремиться проводить налоговые проверки в минимальные сроки.

Ключевые слова: технология, налоговый аудит, налоговое администрирование, уклонение от уплаты налогов.

Introduction

The country's prosperity depends on the amount of resources the government creates and uses to improve the public goods of people in this country (Appah & Eze, 2013). Increased management costs, combined with reduction in revenue collection, have led the Nigerian federal government and other tier of governments to develop revenue-raising strategies. Therefore, a very important approach that can be taken to raise the level of income of the Federation and that of the state or Local government in the country is to adopt efficient and effective tax administration. This can only be achieved through a coherent tax compliance policy for Nigerian citizens. However, non-compliance is one of the government's challenge experienced in increasing and improving tax revenues (Abba & Izzy, 2013; Alshrouf, 2019). Taxation may be described as an obligatory levy or allocation of resources from individuals and firms to the government authorities on the basis of conceived principles and without locus to any particular benefits to gain in order to understand the country's economic development and social objectives (Amah & Nwaiwu, 2018).

Olaoye and Ekundayo (2018) stated that a tax audit is an examination of taxpayers books of account whether they have properly assessed and reported their tax liabilities and met other various requirements. However, for effective tax administration we must do away with traditional system of pencil and paper and embrace technology for effective tax administration with attendant benefits.

Nigeria economy may be described as mono economy simply because more than 85% of government revenue is from crude oil. This over dependency on crude oil is putting Nigeria at risk of insolvency whenever there is fall in international price of crude as we witness between 2015 and 2016 when price of crude oil was as low as $38 per barrel. This was a major reason why our economy went into recession in 2015. Since then the current government has been making frantic effort to increase revenue generation capacity of the country through diversification of sources of revenue. One major source to exploit in this regard is taxation. However, it is a known fact that taxpayers in Nigeria are sensitive to using loopholes in tax policy to avoid or completely evade tax. One of the measures in tax administration to curtail tax evasion and avoidance and to ensure total compliance with tax law is tax audit. However, the success story of tax audit is minimal simply because it takes ages before many tax audit exercises are completed, this inspired the idea of adoption of technology in tax administration and tax audit in order to enhance revenue growth, hence, this research. The objective of this study is to influence of technology adoption on tax compliance and increase in government revenue.

Literature review

Tax Audit

The issue of taxation, which has long been with us, is as old as the world itself. Tax audit is well known from Biblical times and are deeply rooted in the glorious Qur'an. So far, many people have been restless when discussing taxes, or worse, tax revisions. Tax laws are important in government tax policy to prevent tax evasion and to promote compliance with the rules. One of the goals of the tax audit is to encourage taxpayers to comply with the results of the tax audit so that taxpayers in the future comply with the tax legislation. That is why the term "Tax audit" is of utmost importance to the

Government in making efforts to generate revenues (Harelimana, 2018). Audits usually require auditors to conduct an independent review of the company's financial statements and to express their views in accordance with the conditions of engagement and compliance with legal provisions and professional requirements (Amah & Nwaiwu, 2018).

Tax audits are the only basic practice from federal and state tax authorities to assess taxpayers' taxes and accounting records to ensure that proper tax returns are filed, and tax paid correctly during the tax year. The authority charged with tax collection have been a very serious problem in Nigeria over the last few years. Tax authorities have had many difficult tasks trying to assess the taxpayers' accounts, with the main goal of increasing government revenues (Amah & Nwaiwu, 2018). However, non-compliance in tax systems remain an obstacle to tax administration and revenue generation (Olaoye & Ekundayo, 2018).

Failure to comply with the tax code would cause significant damage to a country and betray tax administration and the tax system. The Nigerian government must allow its citizens to assess tax evasion and avoidance as misconduct and a potential problem to the country's economy. As a result, tax audits were introduced to monitor and expose non-compliance with Nigerian law in order to protect tax administration and win the trust of taxpayers (Appah-Eze, 2013). As a result, properly planned audit policies not only achieve better compliance and higher net income for a given input and resource for auditing, but may also have other results that would be normally considered appropriate in a wider economic context (Onoja & Iwarere, 2015).

Clearly, a good tax structure plays a lot in the economic development of any country of which Nigeria is no exception. Where taxes play a multifaceted role in any society, there is poor tax compliance in Nigeria, due to high tax rate. Therefore, in order to effectively achieve the short- and long-term objectives of each economy, it is necessary to increase the level of compliance with tax obligations in order to effectively manage tax revenues. Therefore, one way to improve the level of tax compliance is to perform tax audit.

Tax audits help improve voluntary compliance by identifying and documenting persons who have not paid their taxes properly. Tax audit is one of the most effective policies to prevent tax evasion (Appah & Eze, 2013).

Technology

We are now living in a technology-driven age of new developments and inventions to an unprecedented degree. With the combination of technology and the economy, we are witnessing the growth of the digital economy on a daily basis. In particular, the international community and developing economies could benefit from these modernizations. However, decision makers must ensure that the benefits due are fully used and shared as fairly as possible. Like any new development, they bring new challenges. In particular, the development of the digital economy has presented challenges to the mobilization of international and domestic taxes. Since taxes are the main source of government revenue for many public services and projects, tax authorities must learn how to adapt their capabilities to keep pace with the rapidly changing landscape of digital economic activity. However, governance capacity remains low in many developing countries in Asia and Africa (Juswanto & Simms, 2017).

Information and communication technologies are an integral part of the core infrastructure of business and society, manifested in great dependence on efficient and widely available electronic communications networks and services, data, software and equipment. Digitalization has changed many aspects of our daily lives and how we regulate our economy, society and functions (Liu, 2011). The exceptional expanse and rapidity of the changes caused by the digital transformation are not lonely in politics. It has also changed the substance of the decision-making process, and a new set of tools is emerging to support the formulation and implementation of the policy (OECD, 2019).

The public sector and its services, including tax collection, should be available and offer a brilliant experience for people and businesses wherever they are and whenever needed. Therefore, taxpayers are expected to be able to handle their affairs online, stress-free (Pintto, 2018). It is known fact that digital technologies are prompting the world faster than we could imaging. Our operational environment is constantly evolving. Tax administrations have no alternative than to adjust and respond to these changes by undertaking digital transformation (Pintto, 2018).

The potential benefits of technology are enormous, with intensive digital information processes, costs can be reduced by 90%, and rollover time can be increased with multiple order levels. In addition, replacing the manual system with software permits organizations to automatically collect data that can be mined to better to better understand the efficiency of the process, profitability and reduce the causes of risk. Real-time digital process reports and dashboards enable managers to solve problems

before they become unsafe (Parviain et al., 2017). Innovative solutions can help tax administrations function more effectively and efficiently. Technology is a unique opportunity, for instance, technology offers novel ways of interacting with taxpayers by allowing administrations to harness data in order to offer customers new upbeat services. Moreover, technology makes administrations more responsive in compliance activity and boosting of their performance (Pintto, 2018).

Taxation is shifting from paper-based to fully digitalised environment; A monumental shift is underway, from filing data on real-time transmission of granular transaction to taxpayers developing their own returns to tax authorities making direct assessments. The era of digital taxation and continuous compliance monitoring is here. Today, compliance with value-added tax (VAT), sales and consumption tax and other transaction-related taxes increasingly demands that companies embrace specific processes for electronic invoicing, on-demand preparation and presentation of electronic ledgers in prescribed e-audit formats, electronic value-added tax (VAT) collection and digital reporting (Fakultet, 2017).

The growth of digital taxation is just the modern development stimulating an era of vastly greater transparency across the whole of international business (Fakultet, 2017).

Empirical Framework

In the work of Olaoye & Ekundayo (2018) that investigated effect of tax audit on tax compliance in Ekiti State, Nigeria shown that tax audit had no substantial effect on tax compliance. This study made use of Multinomial logistic regression for analysis of data. Also the work of Amah & Nwaiwu (2018) which examined the tax audit practice and down south tax generation in Nigeria established that the predictor variable of tax audit practice has positive effect on critical variable of tax revenue in Nigeria. The study employed SPSS version 21.0 using both linear and multiple regression analysis. In the work of Appah and Eze (2013) which investigated a causality analysis between tax audit and tax compliance in Nigeria discovered that tax audit is one of those compliance approaches that can be adopted to attain tax compliance in Nigeria since typical Nigerian is known for tax evasion and avoidance adopting all manner of strategies of not remitting relevant tax to the government.

Additionally, a study by Clement, Stephen and Festus (2018) showed that a successful field tax audit has a major positive impact on the tax productivity in Nigeria. Similarly, in an empirical study on tax audit in Bangladesh, Zakir (2018) found that big corporate taxpayers appeared to comply with tax law.

Theoretical Framework

Tax auditors must effectively and professionally undertake their duties to confirm that taxpayers meet their tax obligations. On the other hand, a tax audit is the method for collecting facts to assess the amount of tax withheld and the possible suit of taxpayers engaged in attempts to circumvent taxes (Beyene & Lakew, 2019).

This study is anchored on the deterrence theory. The theory explores the connection between the deterrence efficacy of penalties and the negative impacts and feedback from individual stakeholders. It also showed that humans do not choose to carry out an action because of the variations between the cost and gain. Instead, they choose to carry out a certain action because of the expected variance in the motivating variables. This means that a person is treated as a human being who has always chosen the means that will yield the most expected utility from their behaviour or inactions (Alshrouf, 2019).

Methodology

This paper applied survey research design. The population of the research involved the staffer of Federal Inland Revenue Services and Osun State Internal Revenue Services and the private sector people totaling 100 which were randomly sampled. This study adopted use of primary data which was generate through the administration of self – developed questionnaire which was ranked with five point Likert scale that is Strongly Agree (AS), Agree (A), Undecided (UD), Strongly Disagree (SD) and Disagree (D) in order to examine the influence of adoption of technology on tax audit in Nigeria. Out of 100 copies of questionnaire distributed only 75 were fully completed and returned.

Results and Discussion

This section covers presentation, analysis of data and discussion of findings. The analysis ranges from the demographic and background characteristics of respondents, descriptive statistics of the variables such as Tax audit (dependent variable) which consists of the constructs such as tax compliance and revenue increase; and technology adoption (independent variable). Also presented is the reliability test, normality test, correlation analysis and simple linear regression analysis to investigate the influence of adoption of technology on tax

audit (Tax compliance, and Revenue increase). Simple linear regression was conducted to examine the influence of adoption of technology on tax compliance and revenue increase.

Demographic information

Table 1 show the demographic features of the respondents under this study. It depicts the Gender, Age, Marital status, Qualification and level of Tax knowledge.

Table 1 – Frequency Distribution of Respondents

S/No	Variable	Frequency	Percent
1	Gender		
	Male	38	51.4
	Female	36	48.6
	Total	74	100
2	Age		
	21-30	3	4.1
	31-40	25	33.8
	41-50	30	40.5
	51+	16	21.6
	Total	74	100
3	Marital Status		
	Single	11	14.9
	Married	63	85.1
	Total	74	100
4	Qualification		
	Diploma	5	6.8
	Degree	22	29.7
	Masters	72	2.7
	PhD	4	5.4
	Other	1	1.4
	ICAN/ANAN	40	54.1
	Total	74	100
5	Level of Tax Knowledge		
	Beginner	6	8.1
	Intermediate	30	40.5
	Advanced	38	51.4
	Total	74	100

Note – compiled by authors

Gender

Out of the total sample, the male gender had 38 (51.4%) while the female gender had 36 (48.6%). It must, however, be stressed that the reason for mass male respondents in the sample was not unconnected from the point that not until recently the main duty of the female gender was to take care of the home front.

Age

The age category 21-30 was 3 (3%) this was followed by age category 31-40 with 25 (33.8%). Respondents who fell between age 41 and 50 years accounted for 30 (40.5%) while 16 (21.6%) was for age categories 51 and above. One would perceive from the table that majority of our respondents were in age bracket 41 and 50 years. This tendency might point to the fact that those who are at their physical best would be found in paid job.

Marital status

About 63 (85.1%) of respondents were married. The analysis of the responses shows that 63 (85.1%) of the respondents were married, 11 (14.9%) were single. The observation shows that most of the respondents were married. However, considering the age of our respondents, it is not surprising that most of them were married, as 40.5% of the respondents were 40 years and above.

Qualification

Our respondents on the level of education were in five classes; Diploma, Degree, Masters, PhD, others and ICAN/ANAN. About 40 (54.1%) of the respondents had ICAN/ANAN, 5 (6.8%) had Diploma while Degree and Master accounted for 22 (29.7%) and 4 (2.7%) respectively. Also, respondents with PhD accounted for about 4 (5.4%) while others had 1 (1.4%). One thing that is noticeable amongst the respondents is that majority of the them are chartered accountants.

Level of Tax Knowledge

The analysis of the responses shows that 6 (8.1%) of the respondents had beginner knowledge of taxation, 30 (40.5%) had intermediate knowledge while 38 (51.4%) had advanced knowledge of taxation. The analysis also shows that majority of the respondents had advanced tax knowledge. The observation shows that the respondents to the study are good representative of the population.

Reliability statistics analysis

Reliability is the extent of which an experiment, test or even measurement process is expected to yield the same outcome on a recurrent trial. According to Zikmud (2003), reliability simply explains the degree to which measurement tools are free from error and therefore, give a consistent result.

According to Sekaran (2013), any reliability factor that shows less than 0.60 will be considered as poor. This study used Cronbach's alpha as a measure of reliability for each variable used in analysing and interpreting the data. Hence, Table 2 shows the reliability test conducted to verify the reliability of

adoption of technology, tax compliance and revenue increase. Result of reliability test shows that our variables were reliable.

Table 2 – Test of Reliability

Variables	Items Total	Cronbach's Alpha
Technology Adoption	7	0.857
Tax Compliance	7	0.892
Revenue Increase	7	0.817

Note – compiled by authors

Descriptive statistics of variables and normality test

In furtherance of our analysis, the descriptive statistics of variables; adoption of technology, tax compliance and revenue increase which consists of mean and standard deviation were examined. According to Munro (2005), normality test may be investigated with the use of Skewness and Kurtosis. There is said to be a normal distribution if Skewness are between -2 and +2 and Kurtosis are between -7 and +7. Table 3 shows that our instruments are normally distributed.

Table 3 – Descriptive statistics of the variables

Variables	**Mean**	**Standard Deviation**	**Skewness**	**Kurtosis**
Technology adoption	4.1619	.63382	2.069	5.468
Tax Compliance	4.0108	.74237	1.906	6.784
Revenue Increase	4.1758	.62724	1.241	3.878

Note – compiled by authors

Pearson Correlation

Pearson Correlation matrix shows the direction, significant and strength of the bivariate associations amongst the variables in the study. Table 4 shows the correlation coefficient between tax audit with constructs such as tax compliance and revenue increase (dependent variables) and the adoption of technology (independent variable). It is worthy to note that correlation coefficient of 0.10, 0.30 and 0.50 is respectively referred to as low, medium and high coefficient in behavioral sciences.

Table 4 – Summary of Pearson correlation (n =75)

	Technology Adoption	Tax Compliance	Revenue Increase
Technology Adoption	1.000		
Tax Compliance	0.707**	1.000	
Revenue Increase	0.691**	0.677**	1.000

Notes: 1) compiled by authors
2) **Correlation is significant at the 0.01 level (2-tailed)

The correlation coefficient (r) values presented in Table 4 shows the strength of the relationship among variables. As depicted in Table 4, it can be inferred from the analysis that a positive correlation exists amongst the variables of the study. Implying a positive direction of the relationship amongst the variables.

Regression Analysis

Regression analysis is used to investigate the relationship which exists between unexplained variable and explained variables. This following section discusses the influence of the explained variables of the study on unexplained variable.

Adoption of Technology and Tax Compliance

Table 5 shows the association/relationship between technology adoption and tax compliance. From the regression result in Table 5, it can be observed that adoption of technology is able to explain almost 50% of the changes in tax compliance, meanwhile about 50% of the systematic variations in tax compliance were left unexplained by the model. Based on the overall statistical significance of the model as shown by F-statistics it was observed that the model was statistically significant giving the calculated p-value of 0.000. This means that the overall model is statistically significant.

Based on the analysis in Table 5, it can be deduced that adoption of technology maintains positive influence on tax compliance (t-value of 8.532 and p-value of 0.000). The implication of the result is that adoption of technology would be able to positively influence tax compliance.

Table 5 – Result of regression analysis (Dependent variable = Tax Compliance)

Variables	Coefficient	*t* – value	*P – value*
TECH	0.707	8.532	0.000
Number of respondents		75	
F (1, 73)		72.789	
R^2		0.499	
Adjusted R^2		0.492	
Prob > F		0.000	

Notes: 1) compiled by authors
2) Coefficient is significant at 0.01 and 0.05
3) TECH = Technology Adoption

Table 6 – Result of regression analysis (Dependent variable = Revenue Increase)

Variables	Coefficient	*t* – value	*P – value*
TECH	0.738	8.170	0.000
N		75	
F (1, 73)		66.744	
R^2		0.691	
Adjusted R^2		0.470	
Prob > F		0.000	

Notes: 1) compiled by authors
2) Coefficient is significant at 0.01 and 0.05
3) TECH = Technology Adoption

Adoption of technology and Revenue Increase

Table 6 shows the association/relationship between adoption of technology and Revenue Increase. From the regression result in Table 6, it can be observed that adoption of technology is able to explain about 69% of the changes in revenue increase while about 31% of the systematic variations in revenue increase were left unexplained by the model. It can be deduced that adoption of technology has a strong positive influence on revenue increase. The result implies that there are other factors which may be used to enhance revenue increase. Based on the overall statistical significance of the model as shown by F-statistics it was observed that the model was statistically significant with the calculated p-value of 0.000. This means that the overall model is statistically significant.

Based on the analysis in Table 6, it can be deduced that adoption of technology maintains positive influence on revenue increase (t-value of 8.170 and p-value of 0.000).

The above result is line with the findings of Pinto, (2018); OECD, (2019) who concluded that digitisation impact positively on tax policy and tax administration

Conclusion and Recommendations

In view of the precarious situation of Nigeria in term of its inability to finance it infrastructure for sustainable development and wellbeing of its citizen, and government effort to raise fund this work has demonstrated that technology has significant influence on tax compliance and revenue increase and that technology is positively related to both tax compliance and revenue increase.

Therefore, it is recommended that government should invest heavily on technology and ensure that tax law is reviewed to reduce tax evasion to the for the barest minimum for the purpose revenue increase. It also of utmost importance that there is need for prompt completion of every tax audit as at when due and ensure that tax disputes are resolved without wasting time.

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