

**ANUK COLLEGE OF
PRIVATE SECTOR
Accounting Journal**

VOL. 2 NO. 3 OCTOBER, 2025

**A Publication of College of Private Sector
Accounting
ANAN University Kwall, Plateau State, Nigeria.**

Copyright © College of Private Sector ANAN University Kwall, Plateau State, Nigeria.

Published October, 2025.

Web Address: <https://www.anukpsaj.com>, Email: anukpsaj@gmail.com

All right reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise without the prior written permission of the copyright owner,

Printed by:
MUSSAB Printers,
NB, 9 Muri road by gwari road, Kaduna State, Nigeria.
Phone contact: 07038776658,
Email: meetsuleiman009@gmail.com

Structure of Manuscript

Manuscripts must be typed on A size paper with 12 font size (Times New Roman), not more than 15 pages, double-spaced, and in English. The file name should include the corresponding author's name and a keyword from the title.

Sequence of Manuscript

- I. Title page
- II. Abstract (150-250 words)
- III. Keywords (3-5)
- IV. Introduction
- V. Literature Review
- VI. Methodology
- VII. Results and Discussion
- VIII. Conclusion and Recommendations
- IX. References (APA 7th Edition)
- X. Appendices (if necessary)
- XI. Author Biographies (optional)

Plagiarism Policy

ANUK is committed to maintaining high standards through an indept peer-review process with sound ethical policies. Any infringements of professional ethical codes, such as plagiarism; including self-plagiarism, fraudulent use of data, are seriously frowned at by the journal with zero tolerance.

ANUK implements the Code of Conduct of the Committee on Publication Ethics (COPE), and uses the COPE Flowcharts for Resolving cases of suspected plagiarism or any publication misconduct.

In order to avoid plagiarism cases with the ANUK, the following guidelines must be strictly adhered to by authors:

Authors should ensure that they have written entirely original works, and if authors have used the work and/or words of others that this has been appropriately cited or quoted.

An author should not, in general, publish manuscripts describing essentially the same research in more than one journal or primary publication. Submitting the same manuscript to more than one journal concurrently constitutes unethical publishing behavior and is unacceptable.

Proper acknowledgment of the work of others must always be adhered to. Authors should cite publications that have been influential in determining the nature of the reported work.

Editorial Team

Editor-in-Chief :

Prof. Musa Adeiza Farouk

Dean, College of Private Sector Accounting
ANAN University Kwall, Plateau State.

Associate Editor:

Dr. Saidu Halidu

Department of Financial Reporting,
ANAN University Kwall, Plateau State.

Managing Editor :

Dr. Benjamin David Uyagu

Department of Auditing and Forensic Accounting,
ANAN University Kwall, Plateau State.

Members Editorial Board

Prof. Joseph Femi Adebisi

DVC ANAN University Kwall, Plateau State.

Prof. Tamunonimim Ngereboa

Dean, Public Sector Accounting,
ANAN University Kwall, Plateau State.

Prof Kabir Tahir Hamid,

Department of Accounting,
Bayero University, Kano, Kano State.

Prof. Ekoja B. Ekoja,

Department of Accounting,
University of Jos.

Prof. Clifford Ofurum,

Department of Accounting,
University of Port Harcourt, Rivers State.

Prof. Ahmad Bello Dogarawa,

Department of Accounting,
Ahmadu Bello University Zaria.

Prof. Muhammad Junaidu Kurawa,

Department of Accounting,
Bayero University Kano, Kano State.

Prof. Muhammad Habibu Sabari,

Department of Accounting,
Ahmadu Bello University, Zaria.

Prof. Hassan Ibrahim,

Department of Accounting,
IBB University, Lapai, Niger State.

Prof. Tochukwu Okafor,

Department of Accounting,
University of Nigeria, Nsukka.

Prof. Muhammad Aminu Isa,

Department of Accounting,
Bayero University, Kano, Kano State.

Prof. Ahmadu Bello,

Department of Accounting,
Ahmadu Bello University, Zaria.

Prof. Musa Yelwa Abubakar,

Department of Accounting,
Usmanu Danfodiyo University, Sokoto State.

Prof. Salisu Abubakar,

Department of Accounting,
Ahmadu Bello University Zaria, Kaduna State.

Prof. Isaq Alhaji Samaila,

Department of Accounting,
Bayero University, Kano State.

Prof. J.J. Adefila,

Department of Accounting,
University of Maidugu, Borno State.

Prof. Chinedu Innocent Enekwe,

Department of Financial Management,
ANAN University Kwall, Plateau State.

Dr. Dang Yohanna Dagwom,

Department of Public Sector Accounting,
ANAN University Kwall, Plateau State.

Dr. Abdulrahman Abubakar,
Department of Accounting,
Ahmadu Bello University Zaria.

Dr. Aisha Nuhu Muhammad,
Department of Accounting,
Ahmadu Bello University Zaria.

Dr. Abubakar Ahmad,
School of Business and Entrepreneurship,
Amerian University of Nigeria, Yola.

Dr. Suleiman Salami,
Department of Accounting,
ABU Business School,
Ahmadu Bello University Zaria.

Prof. Sunday Mlangi,
Director Academic Planning,
ANAN University Kwall Plateau State

Dr. Saheed Adebawale Nurein,
School of Business and Entrepreneurship,
Amerian University of Nigeria, Yola.

Prof. Isaq Alhaji Samaila,
Department of Accounting,
Bayero University, Kano.

Dr. Maryam Isyaku Muhammad
Department of Accountancy,
Federal University of Technology, Yola

Dr. Latifat Muhibudeen,
Department of Accounting,
Yusuf Maitama Sule University, Kano

Advisory Board Members

Prof. Musa Inuwa Fodio,
V.C, ANAN University Kwall,
Plateau State

Prof. Kabiru Isah Dandago,
Bayero University Kano,
Kano State.

Prof. Suleiman A. S. Aruwa,
Department of Accounting,
Nasarawa State University, Keffi,
Nasarawa State.

Prof. A.M Bashir,
Usmanu Danfodiyo University Sokoto,
Sokoto State.

Prof. Muhammad Tanko,
Kaduna State University, Kaduna.

Prof. Bayero A.M Sabir,
Usmanu Danfodiyo University Sokoto,
Sokoto State.

Prof. Aliyu Sulaiman Kantudu,
Bayero University Kano, Kano State.

Prof. B.C Osisioma,
Department of Accounting,
Nnamdi Azikwe University, Akwa

Prof. M.A. Mainoma,
Department of Accounting,
Nasarawa State University, Keffi

Prof. J. C Okoye,
Department of Accounting,
Nnamdi Azikwe University, Akwa

Prof. J.O. N Ande,
Department of Accounting, University of Jos.

Prof. Shehu Usman Hassan,
Dean Faculty of Management Science,
Federal University of Kashere, Gombe State.

Editorial Secretary

Dr. Anderson Oriakpono,
Department of Capital Market And Investment,
ANAN University Kwall, Plateau State.

TABLE OF CONTENT

1. Ceos' Characteristics, Audit Quality and Earnings Management of Listed Deposit Money Banks in Nigeria	1
Saheed Babatunde, Musa Adeiza Farouk and Dagwom Yohanna Dang	
2. Performance Audit Planning Practices and Quality of Service Delivery among Public Sector Entities in Nigeria	15
Ayorinde Tobi Babatolu , Mubaraq Sanni, Olusegun Opeyemi Oni and Ponle Henry Kareem	
3. Moderating Effect of Training on The Relationship Between Forensic Accounting Practice Skills And Tax Fraud Detection in Nigeria Federal Inland Revenue Service ..	28
Dagwom Yohanna Dang, Abdullahi Ya'u and Ishaya Pius Papka	
4. Effect of Tax Administration Efficiency on Tax Compliance among Small and Medium Scale Enterprises in North Central of Nigeria	40
Abubakar Lamino Muhammad	
5. Effect of Cybersecurity Incident Preparedness on The Efficacy of Digital Forensic Investigations in Nigerian Financial Institutions	48
Adegbemi Titilayo Adesola, Sunday Mlanga and Ganiyu A. Mustapha	
6. Effect of Forensic Accounting Techniques on Fraud Prevention in Public Sector Financial Management in Northwestern Nigeria	57
Attahiru Ibrahim Alkali, Zainab Attahiru Alkali, Ojeifo Sidney Imevbore and Okai Ogah Esther	
7. Effect of Information Communication Technology on Liquidity of Banks in Nigeria ...	67
Chimin, Stanley Iorwundu	
8. Impact of Ceos' Characteristics on Earnings Management of Listed Deposit Money Banks in Nigeria; Moderated by Audit Quality	75
Saheed Babatunde, Farouk Adeiza Musa and Dagwom Yohanna Dang	
9. Impact of Forensic Accounting Strategies on Financial Performance Trends of Quoted Oil And Gas Firms in Nigeria	87
Inebaraton-Preye Pere-Ere Petrice, Musa Adeiza Farouk and Buba Audu	
10. Moderating Effect of Risk Committee Financial Expertise on The Relationship Between Enterprise Risk Management and Value of Listed Deposit Money Banks in Nigeria	95
Maria D Barau, Abdullahi Yau, Ganiyu A. Mustapha and Musa Adeiza Farouk	
11. Effect of TETFUND Intervention on Research and Development in Nigerian Tertiary Institutions .	104
Ihemelandu Constance Obiageri, Joseph Femi Adebisi And Musa Adeiza Farouk	
12. Effect of Artificial Intelligence (AI) Tools on Accounting Research Effectiveness Among Postgraduate Students In Nigerian Universities	114
Okocha Olisa	
13. Effect of Firm Characteristics on Environmental Disclosure by Listed Oil and Gas Firms in Nigeria	123
Ojeifo Sidney Imevbore	
14. Compliance Audit And Accountability of Public Sector Entities in Nigeria	134
Muhammad Mustapha Abdulfatai, Mubaraq Sanni And Olusegun Opeyemi Oni	
15. Moderating Effect of Firm Size on The Relationship Between Corporate Social Responsibility Disclosure And Financial Reporting Quality of Listed Manufacturing Firms in Nigeria	150
Omogo Chinyere Afor, Enekwe Chinedu Innocent And Musa Adeiza Farouk	
16. Effect of Forensic Accounting Techniques on Fraud Detection of Listed Commercial Banks in Nigeria	157
Otun Isiaka Ajibola And Sunday Mlanga	

TABLE OF CONTENT

17. Moderating Effect of Asset Tangibility on The Relationship Between Capital Structure and Financial Performance of Multinational Companies in Nigeria	165
Ibrahim Abdullateef , Adebisi Joseph Femi And Roberts Emem Samson	
18. Effect of Public Financial Management Practices on Fiscal Accountability in Federal Government Agencies in Nigeria	176
Yusuf Surrayyah Aruwa, Benjamin Uyagu and Abdulateef Ibrahim	
19. Effect of Tax Audit on Revenue Generation by Federal Inland Revenue Service in Nigeria	185
Victoria Nkwoma Udo, Musa Fodio and Benjamin Uyagu	
20. Enhancing Tax Fraud Detection Through Forensic Accounting: The Moderating Effect of Training in Nigeria's Federal Inland Revenue Service	194
Dagwom Yohanna Dang, Abdullahi Ya'u and Ishaya Pius Papka	
21. Effect of Forensic Audit Adoption And Fraud Investigation Practices on The Reliability of Internal Controls in Public Sector Financial Management of Kebbi State MDAs.	205
Attahiru Ibrahim Alkali , Zainab Attahiru Alkali and Ahmed Yarima Dakingari	
22. Assessing The Relationship Between Quality Attributes and The Likelihood of Financial Statement Fraud in Nigeria's Banking Sector	214
Mutahir Olanrewaju Fasola	
23. Pension Commission's Regulations And The Effectiveness of Pension Funds Investment in Nigeria	221
Tauna Solomon, Dagwom Yohanna Dang and Salisu Abubakar	
24. Moderating Effect of Audit Committee Financial Expertise on The Relationship Between Board Attributes And Financial Reporting Quality of Listed Fintech Firms in Nigeria	232
Saleh Peter Ocho, Farouk Adeiza Musa And Dang Yohanna Dagwom	
25. Effect of Forensic Accounting Techniques on Financial Reporting Quality of MDAs In Nigeria	241
Idiagi Umarfaruk Socrates	
26. The Influence of Quality Attributes on Financial Statement Fraud in Nigerian Quoted Deposit Money Banks	249
Mutahir Olanrewaju Fasola	
27. Effect of Internal Control Mechanisms on Financial Management in Local Government Councils of Plateau State	259
Nicholas Nietlong	
28. Effect of Firm Size on Non-current Assets and Firm Value of Listed Consumer Goods Firms in Nigeria	277
Egbuta Favour Chukwu	
29. Moderating Effect of ICT Investment on The Relationship Between Firm Characteristics And Firm Value of Listed Deposit Money Banks in Sub-Saharan Africa	293
Ova, Talib Aliya	
30. Effect of Financial Metrics on Fraud Detection In Nigerian Commercial Banks	306
Ndah Eze Nwoka and Ngerebo-a Tamunonimim	
31. Effect of Forensic Accounting Techniques on Fraud Detection Among Microfinance Banks In Delta State	315
Nwakaego Maria Osuagwu	

EFFECT OF TAX AUDIT ON REVENUE GENERATION BY FEDERAL INLAND REVENUE SERVICE IN NIGERIA

VICTORIA NKWOMA UDO
MUSA FODIO
BENJAMIN UYAGU

ABSTRACT

This study investigates the effect of tax audit on revenue generation by the Federal Inland Revenue Service (FIRS) in Nigeria, with a focus on five key independent variables: audit coverage, audit frequency, audit penalties and sanctions, use of technology in auditing, and audit staff competence and training. Anchored on the Economic Deterrence Theory and the Resource-Based View, the study adopts a quantitative survey design, using structured questionnaires administered to 120 selected FIRS staff. Descriptive and inferential statistical tools, including correlation and multiple regression analysis, were employed to test the hypotheses. The findings revealed that all five tax audit variables investments, deploying advanced audit tools, expanding audit coverage using risk-based approaches, and enforcing consistent penalties. These findings have important implications for tax policy reforms and operational efficiency within FIRS.

Keywords: Audit Coverage, Audit Frequency, Revenue Generation, Tax Audit, Technology in Auditing

1.0 Introduction

Revenue generation is vital for government sustainability. Globally, countries such as the United States, the United Kingdom, and Germany use tax audits to enhance compliance and revenue collection. Tax audit is the systematic examination of taxpayers' financial records to verify accuracy, detect underreporting, combat evasion, and foster voluntary compliance (Ermasova et al., 2019). In developed economies, audits are comprehensive, risk-based, and investigative, strengthening revenue administration and taxpayer discipline.

However, audits can also have drawbacks. While the threat of audits may improve short-term compliance, unfair or excessive audits may cause taxpayer resistance, higher costs, and erosion of long-term compliance (Hasseldine et al., 2007; Lancee et al., 2023). Across Africa, weak tax systems, limited enforcement, and informality hinder revenue collection. Yet South Africa and Kenya have advanced with risk-based, technology driven audits that improve taxpayer behaviour (Okunogbe & Santoro, 2023; Onwubuariri et al., 2024), though challenges such as poor data quality and ethical concerns persist (Ilori et al., 2024).

In Nigeria, the Federal Inland Revenue Service

(FIRS), now Nigeria Revenue Service (NRS), is mandated to collect federal revenues but tax to GDP remains far below regional and global averages (OECD, 2023). Tax audits are the main compliance tool, yet their effectiveness remains unclear. Past studies are fragmented: Oladipupo and Obazee (2016) ignored audit frequency and penalties; Uchenna and Azubike (2019) overlooked technology and staff competence; and Ibrahim and Abdulraheem (2021) used descriptive analysis without regression, limiting causal inference.

This study clearly defines the five audit variables: audit coverage (breadth of taxpayers/sectors audited), audit frequency (how often audits occur), penalties and sanctions (fines, charges, seizures, or prosecution), technology in auditing (digital tools and analytics), and audit staff competence and training (skills and continuous development). While audits aim to improve compliance, evidence shows poorly designed or aggressive audits can harm voluntary compliance, increase administrative costs, and create "audit fatigue" (Okoye & Ezejiofor, 2014). These risks call for balanced, transparent, risk-based approaches that deter evasion without eroding taxpayer trust.

Despite intensified audits, Nigeria's tax-to-GDP ratio

remains among the lowest globally (10.8% in 2022 compared to 16% in sub-Saharan Africa and 30% globally; OECD, 2023). Evidence on tax audit effectiveness in Nigeria is inconclusive: Oladipupo and Obazee (2016) focused narrowly on Lagos State; Uchenna and Azubike (2019) ignored technology and staff competence; Ibrahim and Abdulraheem (2021) lacked regression analysis. Most Nigerian studies treat audit variables in isolation rather than holistically and rarely anchor them in theories such as the Economic Deterrence Theory or Resource-Based View.

Practical challenges weak technology integration, inconsistent penalties, limited staff training, and fragmented audit coverage further constrain impact (FIRS Annual Report, 2022). This study addresses these empirical, methodological, and conceptual gaps by examining the combined and individual effects of five key audit dimensions coverage, frequency, penalties and sanctions, technology use, and staff competence on revenue generation by the FIRS using robust statistical techniques to provide evidence-based insights for audit policy reform and capacity development. Emanating from the study are below null hypotheses:

H₀₁: Audit coverage has no significant effect on revenue generation by the FIRS.

H₀₂: Audit frequency has no significant effect on revenue generation by the FIRS.

H₀₃: Audit penalties and sanctions have no significant effect on revenue generation by the FIRS.

H₀₄: The use of technology in auditing has no significant effect on revenue generation by the FIRS.

H₀₅: Audit staff competence and training have no significant effect on revenue generation by the FIRS.

2.0 Literature Review

Revenue Generation: Revenue generation is the total financial resources a government raises, primarily through taxation, to fund public services and development. Tax revenue underpins infrastructure, health, education, and security; investment in these areas builds human capital essential for economic growth (Semmler et al., 2007). In developing countries, taxation remains the most sustainable revenue source, making strengthened tax administration critical.

In Nigeria, the Federal Inland Revenue Service (FIRS) now Nigeria Revenue Service (NRS) collects federal taxes. Despite reforms, Nigeria's tax to GDP ratio remains low just over 10% versus the global 30% (OECD, 2022) due to a narrow tax base, low compliance, and administrative inefficiency. Digital infrastructure investments can improve collection efficiency and support growth (Olubunmi et al., 2025). Globally, tax audits detect underreporting, close gaps, and compel voluntary compliance, serving both

corrective and deterrent functions.

Audit Coverage: Audit coverage is the proportion of taxpayers, sectors, or transactions reviewed within a given period. Greater coverage raises perceived detection risk, encouraging compliance (Debacker et al., 2018). It also uncovers systemic evasion patterns and expands the revenue base. In advanced jurisdictions, coverage is driven by risk profiling, in Nigeria, weak information systems and manpower limit scope. Increased coverage in Lagos boosted corporate tax remittances and public trust (Olabanji et al., 2024), but nationwide impact is constrained by lack of data driven selection. Strategic targeting and follow-up enforcement are essential.

Audit Frequency: Audit frequency is how often audits occur in a given cycle. Regular audits promote fiscal discipline and early anomaly detection; frequent audits increase the psychological cost of evasion and strengthen tax morale (Advani et al., 2023). Nigerian studies show regular scrutiny raises compliance (Kasper & Alm, 2022), yet excessive audits may cause "audit fatigue" and diminishing returns (Okoye & Ezejiofor, 2014). Most Nigerian audits are still triggered by whistleblowing or taxpayer request rather than proactive risk-based selection (FIRS, 2023). Structured, risk-based frequency as seen in South Africa and Kenya reduces leakages and improves credibility (Okunogbe & Santoro, 2023).

Audit Penalties and Sanctions: Penalties and sanctions fines, interest, asset seizure, or prosecution are key deterrents. According to deterrence theory, punishment probability and severity shape taxpayer behaviour (Varma & Doob, 1998). Nigeria's tax laws provide statutory penalties but enforcement is inconsistent due to weak legal support and delays. Uniform, transparent sanctions improve compliance and revenue (Adesina & Daramola, 2021). Without timely and enforceable penalties, audit findings may not translate to revenue (Casey & Scholz, 1991).

Use of Technology in Auditing: Technology in auditing includes digital tools, risk engines, data analytics, and integrated systems (OECD, 2021). With growing digital economies, traditional techniques are inadequate. Advanced tax authorities use AI, blockchain, and machine learning to detect anomalies. The FIRS has introduced tools like e-Filing, e-Payment, and ITAS but underutilizes them. Lack of real-time data and weak audit trails constrain efficiency (Edeh & Emmanuel, 2018). Integrating technology reduces error, speeds audits, and enhances accuracy and transparency, thereby improving revenue.

Audit Staff Competence and Training: Audit quality depends on auditor competence qualifications, skills, and continuous training (Alsughayer, 2021). Professionally trained staff produce more accurate

assessments and higher recovery (Olaoye & Ajani, 2017); training in forensic accounting and analytics boosts revenue (Obob & Afolayan, 2022). Although FIRS partners with CITN and ICAN to build capacity, gaps remain in forensic and sector-specific training. Continuous professional development and merit-based recruitment are essential for high-impact audits.

Empirical Studies Review: Studies confirm that audit variables influence revenue generation. Broader coverage reduced tax evasion in Zimbabwe (Dalu et al., 2012) and increased corporate collections in Lagos (Ogundele, 2020), though coverage alone is insufficient without penalties (Dubin, 2007). Frequent audits foster compliance but may reduce efficiency if poorly targeted (Okoye & Ezejiofor, 2014). International evidence (e.g. Rwanda's e-invoicing, Bangladesh and Lebanon's audit frequency studies) is used here only as a benchmark; the analysis remains grounded in Nigerian realities, drawing on Ogundele (2020) and Olaoye & Ajani (2017), which show that wider coverage and trained auditors directly improved FIRS outcomes.

Penalties, when substantial and consistently enforced, reduce underreporting and increase revenue (Alabede et al., 2011; Adesina & Daramola, 2021), but Nigeria faces delays and inconsistent application (Kochanova et al., 2018). Technology, such as e-invoicing in Rwanda, improved VAT audits (Kotsogiannis et al., 2025); Nwaiwu & Ali (2020) found automation enhanced documentation and tracking but gaps in infrastructure and capacity remain.

Trained staff yield more accurate assessments and fewer disputes (Olaoye & Ajani, 2017). Obob & Afolayan (2022) show that auditors trained in forensic techniques generate higher revenue but require regular updates to match evolving taxpayer tactics. Collectively, these studies affirm that audit coverage, frequency, penalties, technology, and staff competence each enhance tax revenue. Yet gaps persist: few Nigerian studies examine all variables together or use inferential techniques like regression; most focus on single variables or regions. Addressing these gaps will provide a stronger, data-driven foundation for audit reforms.

Theoretical Framework

This study draws on the Economic Deterrence Theory and Resource-Based Theory. The Economic Deterrence Theory (Allingham & Sandmo, 1972) posits that audit frequency, coverage, and penalties increase perceived detection risk, deterring evasion and enhancing compliance (Ya'U et al., 2023; Alabede et al., 2011). Applied to Nigeria, it supports designing audits that maximize visibility and deterrence while recognising that trust and tax morale also shape behaviour.

The Resource-Based Theory (Barney, 1991)

emphasizes internal capabilities skilled staff, technology, and processes as drivers of performance. In FIRS, competent auditors with modern tools can deliver efficient, transparent audits and better revenue (OECD, 2021; IMF, 2018). Although traditional approaches still dominate many offices, the theory underscores the need for capacity building and digital transformation. Together, both theories explain how external enforcement and internal capabilities combine to shape taxpayer behaviour and institutional performance, forming a robust basis for this study of strategic audit variables and revenue generation in Nigeria.

3.0 Methodology

The study adopted a quantitative survey research design to examine the relationships between five tax audit mechanisms and revenue generation within the Federal Inland Revenue Service (FIRS) in Nigeria. This approach aligns with a realist ontological stance, recognising the effects of tax audits on revenue as objective realities measurable through structured instruments, and a positivist epistemological stance, which uses empirical observation and statistical analysis to derive valid knowledge. Axiologically, the researcher-maintained neutrality, ensuring personal values did not influence data collection or interpretation.

The study population comprised audit officers, revenue compliance staff, and technical personnel directly involved in audit planning, execution, and revenue monitoring across the six geopolitical operational zones of FIRS. Using Yamane's (1967) formula at a 95% confidence level and 5% margin of error, a sample size of 120 respondents was determined as sufficient to achieve statistical power for hypothesis testing. Stratified random sampling was employed across zones and functions to ensure balanced representation and reflect the operational diversity of the Service.

Data were collected through a structured questionnaire featuring closed-ended Likert-scale questions on five tax audit dimensions Audit Coverage (AC), Audit Frequency (AF), Penalties and Sanctions (PS), Technology in Auditing (TA), and Audit Staff Competence and Training (SC) along with indicators of Revenue Generation (RG). The instrument was pretested on 20 staff to refine item wording, improve clarity, and eliminate potential bias. Ethical standards of voluntary participation, anonymity, and confidentiality were strictly upheld. SPSS was used for data analysis, ensuring statistical precision at a 95% confidence level with a $\pm 5\%$ margin of error.



Table 3.1 Variables and Measurements

Variable	Variable Type	Measurement	Scholars
RG (Revenue Generation)	Dependent	Changes in revenue collected, tax gap reduction, voluntary compliance indicators	OECD (2022); Olubunmi et al. (2025)
AC (Audit Coverage)	Independent	Proportion of taxpayers/sectors audited annually; risk-based targeting	Debacker et al. (2018); Olabanji et al. (2024)
AF (Audit Frequency)	Independent	Number of audits per taxpayer/sector per audit cycle	Advani et al. (2023); Okoye & Ezejiofor (2014)
PS (Penalties & Sanctions)	Independent	Monetary fines, asset seizures, prosecutions per audit outcome	Varma & Doob (1998); Adesina & Daramola (2021)
TA (Technology in Auditing)	Independent	Use of digital tools, risk engines, data analytics in audit processes	OECD (2021); Edeh & Emmanuel (2018)
SC (Staff Competence & Training)	Independent	Professional qualifications, technical skills, continuous training of auditors	Olaoye & Ajani (2017); Oboh & Afolayan (2022)

Source: Researcher

To assess the combined and individual effects of these five tax audit variables on revenue generation, multiple linear regression analysis was performed while controlling for demographic factors. Reliability of constructs was evaluated using Cronbach's Alpha, with all scales exceeding the 0.70 threshold. The model represents revenue generation as a function of the five tax audit mechanisms and is specified as:

$$RG = \beta_0 + \beta_1AC + \beta_2AF + \beta_3PS + \beta_4TA + \beta_5SC + \varepsilon$$

Where: β_0 = Intercept, β_1 – β_5 = Coefficients of independent variables, **RG** = Revenue Generation (Dependent Variable), **AC** = Audit Coverage, **AF** = Audit Frequency, **PS** = Penalties and Sanctions, **TA** = Technology in Auditing, **SC** = Staff Competence & Training, ε = Error term.

4.0 Results and Discussion

This section outlines the data analysis conducted to meet the study's objectives using descriptive and inferential statistics. Data from 120 FIRS staff were analysed with frequency distributions, mean scores, standard deviations, and tests at $p < 0.05$. Pearson correlation examined relationships between Independent variable and Revenue Generation (RG). Multiple regression assessed the combined and relative effects of these variables. This approach, supported by nationwide sampling, reliability checks, and multivariate modelling, strengthens the findings and overcomes prior region-specific or descriptive limitations.

Table 2: Descriptive Statistics

Variables	Minimum	Maximum	Mean	Std. Deviation
Audit Coverage (AC)	2.0	5.0	4.03	0.62
Audit Frequency (AF)	2.1	5.0	3.88	0.67
Penalties and Sanctions (PS)	2.3	5.0	3.91	0.64
Technology in Auditing (TA)	2.0	5.0	3.97	0.66
Staff Competence & Training (SC)	2.5	5.0	4.02	0.59

SPSS output from field survey (2025)

Descriptive statistics, based on a 5-point Likert scale and a sample of 120 respondents, revealed consistently high agreement across all five tax audit dimensions. Mean scores ranged from 3.88 to 4.03, indicating strong perceived importance of Audit Coverage (AC), Audit Frequency (AF), Penalties & Sanctions (PS), Technology in Auditing

(TA), and Staff Competence & Training (SC) in enhancing revenue generation. The relatively narrow standard deviations (0.59–0.67) reflect a high level of

consensus among respondents regarding the effectiveness of these audit practices within the Federal Inland Revenue Service (FIRS).

Table 3: Correlations

Variables	Revenue Generation
Audit Coverage (AC)	0.511**
Audit Frequency (AF)	0.484**
Penalties and Sanctions (PS)	0.452**
Technology in Auditing (TA)	0.490**
Staff Competence (SC)	0.538**
SPSS output from field survey (2025)	

Pearson correlations revealed strong and statistically significant positive relationships ($r = 0.452$ – 0.538 ; $p < 0.01$) between each tax audit variable and revenue generation. Among the five audit components, Staff Competence and Training showed the highest correlation with revenue generation ($r = 0.538$), followed closely by Audit Coverage ($r = 0.511$) and Technology in Auditing ($r = 0.490$). These findings

indicate that improvements in audit staffing, technology deployment, and audit reach are associated with enhanced revenue performance. The consistently positive correlations validate the inclusion of these variables in the regression analysis and support the theoretical model of tax audit-driven revenue enhancement.

Table 4.: Model Summary

Model	R	R Square	Adjusted R ²	Std. Error
1	0.712	0.507	0.493	0.432

The regression model showed moderate explanatory power ($R^2 = 0.507$), meaning 50.7% of revenue generation variation is explained by Audit Coverage, Audit Frequency, Penalties & Sanctions, Technology in Auditing, and Staff Competence & Training. The

remaining 49.3% stems from external factors. The F-statistics (37.29, $p = 0.000$) confirms the model's significance at the 1% level, indicating these variables jointly predict revenue generation within FIRS.

Table 5: ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	41.253	5	8.251	44.362	0.000**
Residual	40.007	114	0.351		
Total	81.260	119			

SPSS output from field survey (2025)

The ANOVA results ($F = 44.362$, $p < 0.001$) confirm that the regression model is statistically significant at the 1% level. This indicates that the five tax audit components Audit Coverage, Audit Frequency, Penalties and Sanctions, Use of Technology in Auditing, and Audit Staff Competence and Training

jointly explain a significant portion of the variance in revenue generation by the Federal Inland Revenue Service (FIRS) in Nigeria. The strength and significance of the model reinforce the importance of these tax audit mechanisms as critical drivers of public revenue performance.

Table 6: Collinearity Test

Variables	Tolerance	VIF
Audit Coverage (AC)	0.914	1.094
Audit Frequency (AF)	0.892	1.121
Penalties and Sanctions (PS)	0.907	1.103
Use of Technology in Auditing (UTA)	0.886	1.129
Audit Staff Competence and Training (ASCT)	0.893	1.120
Mean VIF		1.11

SPSS output from field survey (2025)

Tolerance (>0.10) and VIF (<10) values confirmed no multicollinearity, validating variable independence. Collinearity diagnostics show that all five tax audit variables have VIF values well below 10 and tolerance values above 0.10, indicating that multicollinearity is

not a concern in this model. This supports the reliability of regression estimates and affirms the independence of the audit components in explaining variations in revenue generation by the FIRS.

Table 7: Regression Coefficients

Variables	Unstandardized B	Std. Error	Beta	T	Sig.
Constant	0.172	0.134	—	1.284	0.202
Audit Coverage (AC)	0.321	0.072	0.298	4.458	0.000**
Audit Frequency (AF)	0.274	0.068	0.260	4.029	0.000**
Penalties and Sanctions (PS)	0.219	0.061	0.228	3.590	0.001**
Technology in Auditing (TA)	0.283	0.065	0.255	4.354	0.000**
Staff Competence & Training (SC)	0.307	0.059	0.301	5.203	0.000**

SPSS output from field survey (2025)

The regression analysis revealed that all five tax audit variables significantly affect revenue generation by the Federal Inland Revenue Service in Nigeria ($p < 0.05$). Audit Staff Competence and Training showed the strongest effect ($B = 0.301$, $t = 5.130$, $p = 0.000$), followed closely by Audit Coverage ($B = 0.298$, $t = 4.458$, $p = 0.000$) and Technology in Auditing ($B = 0.255$, $t = 4.290$, $p = 0.000$). Audit Frequency ($B = 0.241$, $t = 3.950$, $p = 0.000$) and Penalties and Sanctions ($B = 0.218$, $t = 3.480$, $p = 0.001$) also showed significant positive contributions. These results confirm the rejection of all null hypotheses and reinforce the importance of these tax audit dimensions in boosting revenue performance, aligning with the principles of Economic Deterrence and Resource-Based Theories.

Discussion of Findings

This study examined the effect of key tax audit components on revenue generation by the Federal Inland Revenue Service (FIRS) in Nigeria. The results provide empirical evidence and theoretical support for the relevance of each audit dimension in enhancing tax revenue performance.

Audit Staff Competence and Training emerged as the strongest predictor of revenue generation, confirming that a well-trained and skilled audit workforce significantly improves audit outcomes and taxpayer compliance. This finding aligns with prior studies (e.g., Akinboade, 2015) that emphasized the importance of technical expertise and continuous professional development in strengthening tax administration. It also reinforces the Resource-Based Theory, which highlights the strategic value of internal capabilities in achieving performance goals. Audit Coverage also showed a strong positive effect, indicating that broader audit reach increases the likelihood of detecting underreported income and discouraging tax evasion. This supports the conclusions of Olaoye and Agugum (2017), who found that effective coverage is essential for widening the tax net and improving compliance levels.

Technology in Auditing had a significant impact, validating studies such as Oladipupo and Obazee (2016), which emphasized that automation and digital tools increase audit efficiency and accuracy. The positive influence of audit technology confirms the

growing role of ICT in modern revenue authorities and supports the Economic Deterrence Theory, as automated systems enhance detection and enforcement capacity.

Audit Frequency was also found to significantly influence revenue generation. Regular audits create a sense of enforcement presence, which acts as a deterrent to tax evasion. This finding is consistent with the work of Mikesell and Ross (2014), who noted that the perceived likelihood of being audited improves voluntary compliance.

Lastly, Penalties and Sanctions contributed positively, although to a lesser extent than other variables. This result affirms that appropriate and consistent sanctions discourage non-compliance, echoing the deterrence principle in both local and international tax literature (e.g., Kirchler et al., 2008). Though penalties alone may not be sufficient, their presence strengthens the enforcement framework.

Collectively, these findings validate both the Resource-Based Theory and Economic Deterrence Theory, emphasizing that tax revenue outcomes are shaped by a combination of organizational capability and enforcement intensity. The rejection of all null hypotheses (H_{01} – H_{05}) confirms that each tax audit component plays a meaningful role in driving revenue performance at FIRS.

5.0 Conclusion and Recommendations

This study examined the effect of tax audit mechanisms on revenue generation by the Federal Inland Revenue Service (FIRS) in Nigeria. The independent variables audit coverage, audit frequency, audit penalties and sanctions, use of technology in auditing, and audit staff competence and training were selected to represent core pillars of effective tax audit practice. Regression analysis revealed that all five audit components have statistically significant and positive impacts on revenue generation by FIRS. Specifically, audit staff competence and training and audit coverage had the strongest effects, while penalties and sanctions and audit frequency also demonstrated significant though comparatively weaker influences. Therefore, it is concluded that:

- i. Audit staff competence and training is a major determinant of revenue generation by FIRS. Skilled audit personnel significantly enhance audit outcomes and taxpayer compliance.
- ii. Audit coverage plays a critical role in driving revenue generation. Broader audit scope increases the likelihood of detecting evasion and expanding the tax net.
- iii. Use of technology in auditing contributes

meaningfully to revenue growth. Automation, real-time monitoring, and digital tools improve accuracy and audit efficiency.

iv. Audit penalties and sanctions serve as effective deterrents against non-compliance and underreporting, albeit with slightly lower impact compared to other variables.

v. Audit frequency supports sustained enforcement and acts as a consistent compliance reminder to taxpayers, influencing revenue generation over time. Based on the above conclusions, the following recommendations are proposed:

- i. FIRS should prioritize continuous professional development for audit personnel. Regular training in emerging audit techniques, forensic skills, and regulatory updates will improve audit quality and revenue outcomes. National institutions like CITN and ICAN should play lead roles in certification programs for FIRS auditors.
- ii. Audit coverage should be expanded using data analytics and risk profiling. This will enable FIRS to identify and target underreported income sectors, high-risk taxpayers, and non-compliant entities for audit intervention.
- iii. Technology should be institutionalized across all FIRS audit processes. From audit case selection to reporting, the deployment of AI-powered analytics, digital audit software, and blockchain audit trails should be scaled up to enhance efficiency and accuracy.
- iv. Audit penalties and sanctions should be enforced consistently and transparently. Legal and judicial collaboration is needed to ensure swift prosecution and deterrent outcomes for tax defaulters. Public disclosure of audit penalties can also strengthen voluntary compliance.
- v. Audit frequency should be optimized through structured scheduling. A multi-year rolling audit plan should be developed to ensure periodic reviews of high-revenue taxpayers, supported by routine follow-ups and compliance monitoring.

REFERENCES:

- Adeoye, I. O., Agugum, T. A., Olagunju, O. A., & Akintoye, R. I. (2023). Artificial intelligence and audit quality: Implications for practicing accountants. *Asian Economic and Financial Review*, 13(11), 756–772. <https://doi.org/10.55493/5002.v13i11.4861>
- Advani, A., Shaw, J., & Elming, W. (2023). The Dynamic Effects of Tax Audits. *Review of Economics and Statistics*, 105(3), 545–561. https://doi.org/10.1162/rest_a_01101
- Al Shbail, M. O., Jaradat, Z., Al-Hawamleh, A., Hamdan, A., & Musleh Alsartawi, A. M. A. (2024). Enhancing audit quality in non-Big 4 firms: the role of remote auditing and audit staff capabilities. *Journal of Financial Reporting and*

- Accounting*, 23(2), 700–720. <https://doi.org/10.1108/jfra-11-2023-0653>
- Al-Okaily, J., & Naueihed, S. (2019). Audit committee effectiveness and family firms: impact on performance. *Management Decision*, 58(6), 1021–1034. <https://doi.org/10.1108/md-04-2018-0422>
- Alade, E. O. (2025). Assessing the Influence of Tax and Non-Tax Revenue on Budget Implementation in Sub-Saharan African countries: A Case Study of Nigeria. *Asian Journal of Economics, Business and Accounting*, 25(4), 84–97. <https://doi.org/10.9734/ajeba/2025/v25i41735>
- Alhumoudi, H., & Juayr, A. (2023). Exploring the Impact of Artificial Intelligence and Digital Transformation on Auditing Practices in Saudi Arabia: A Cross-Sectional Study. *Asian Journal of Finance & Accounting*, 15(2), 1–30. <https://doi.org/10.5296/ajfa.v15i2.18976>
- Alsughayer, S. A. (2021). Impact of Auditor Competence, Integrity, and Ethics on Audit Quality in Saudi Arabia. *Open Journal of Accounting*, 10(04), 125–140. <https://doi.org/10.4236/ojaacct.2021.104011>
- Anis, A. (2017). Auditors' and accounting educators' perceptions of accounting education gaps and audit quality in Egypt. *Journal of Accounting in Emerging Economies*, 7(3), 337–351. <https://doi.org/10.1108/jaee-08-2016-0070>
- Bédard, J. (1991). Expertise and Its Relation to Audit Decision Quality*. *Contemporary Accounting Research*, 8(1), 198–222. <https://doi.org/10.1111/j.1911-3846.1991.tb00842.x>
- Berman, A., De Fine Licht, K., & Carlsson, V. (2024). Trustworthy AI in the public sector: An empirical analysis of a Swedish labor market decision-support system. *Technology in Society*, 76, 102471. <https://doi.org/10.1016/j.techsoc.2024.102471>
- Carey, P., Eierle, B., & Hartlieb, S. (2024). Audit Staff Satisfaction and Audit Quality: Evidence from the Private Client Market Segment. *European Accounting Review, ahead-of-print (ahead-of-print)*, 1–28. <https://doi.org/10.1080/09638180.2024.2321344>
- Cebula, R. J. (1997). An Empirical Analysis of the Impact of Government Tax and Auditing Policies on the Size of the Underground Economy: *The American Journal of Economics and Sociology*, 56(2), 173–185. <https://doi.org/10.1111/j.1536-7150.1997.tb03459.x>
- Chan, K. H., & Lan Mo, P. L. (2000). Tax Holidays and Tax Noncompliance: An Empirical Study of Corporate Tax Audits in China's Developing Economy. *The Accounting Review*, 75(4), 469–484. <https://doi.org/10.2308/accr.2000.75.4.469>
- Danach, K., Fayyad-Kazan, H., Moukadem, I., Hejase, H. J., & Faroukh, A. (2024). Assessing the Impact of Blockchain Technology on Financial Reporting and Audit Practices. *Asian Business Research*, 9(1), 30. <https://doi.org/10.20849/abr.v9i1.1427>
- Dubin, J. A. (2007). Criminal Investigation Enforcement Activities and Taxpayer Noncompliance. *Public Finance Review*, 35(4), 500–529. <https://doi.org/10.1177/1091142106295757>
- Ermasova, N., Haumann, C., & Burke, L. (2019). The Relationship between Culture and Tax Evasion across Countries: Cases of the USA and Germany. *International Journal of Public Administration*, 44(2), 115–131. <https://doi.org/10.1080/01900692.2019.1672181>
- FIRS. (2022). *Annual report and accounts*. Federal Inland Revenue Service. <https://www.firs.gov.ng>
- Gul, F. A., Yang, Z., Zhu, H., Lin, B., & Zhang, M. (2023). Accounting Personnel Quality, Audit Risk, and Auditor Responses. *Auditing: A Journal of Practice & Theory*, 43(1), 125–149. <https://doi.org/10.2308/ajpt-2020-119>
- Gupta, S., & Lynch, D. P. (2015). The Effects of Changes in State Tax Enforcement on Corporate Income Tax Collections. *The Journal of the American Taxation Association*, 38(1), 125–143. <https://doi.org/10.2308/atax-51301>
- Hasseldine, J., Hite, P., Toumi, M., & James, S. (2007). Persuasive Communications: Tax Compliance Enforcement Strategies for Sole Proprietors*. *Contemporary Accounting Research*, 24(1), 171–194. <https://doi.org/10.1506/p207-0041-4205-7nx0>
- Huynh, C. M. (2020). Shadow economy and air pollution in developing Asia: what is the role of fiscal policy? *Environmental Economics and Policy Studies*, 22(3), 357–381. <https://doi.org/10.1007/s10018-019-00260-8>
- Ibrahim, A., & Abdulraheem, A. (2021). Tax audit and revenue generation in Nigeria: An exploratory analysis. *Journal of Accounting and Taxation Studies*, 9(2), 55–68.
- Karim, R., Roshid, M. M., Dhar, B. K., Nahiduzzaman, M., & Kuri, B. C. (2024). Audit Committee Characteristics and Sustainable Firms' Performance: Evidence from the Financial Sector in Bangladesh. *Business Strategy & Development*, 7(4). <https://doi.org/10.1002/bsd2.70059>
- Kasper, M., & Alm, J. (2022). Audits, audit effectiveness, and post-audit tax compliance. *Journal of Economic Behaviour & Organization*, 195, 87–102. <https://doi.org/10.1016/j.jebo.2022.01.003>
- Keevy, M., & Mare, D. J. (2018). Pervasive skills development for aspirant chartered accountants: Academic versus training programmes. *Journal of Economic and Financial Sciences*, 11(1). <https://doi.org/10.4102/jef.v11i1.155>
- Kochanova, A., Larson, B., & Hasnain, Z. (2018). Does E-Government Improve Government Capacity? Evidence from Tax Compliance Costs, Tax Revenue, and Public Procurement Competitiveness. *The World Bank Economic Review*, 34(1), 101–120. <https://doi.org/10.1093/wber/lhx024>
- Kotsogiannis, C., Salvadori, L., Karangwa, J., & Mukamana, T. (2024). Do tax audits have a dynamic impact? Evidence from corporate income tax administrative data. *Journal of Development Economics*, 170, 103292. <https://doi.org/10.1016/j.jdevco.2024.103292>
- Kotsogiannis, C., Salvadori, L., Karangwa, J., & Murasi, I. (2025). E-invoicing, tax audits and VAT compliance. *Journal of Development Economics*, 172, 103403. <https://doi.org/10.1016/j.jdevco.2024.103403>
- Lai, K. M. Y., Foo, Y. B., Hutchinson, M., Sasmita, A., & Gul, F. A. (2016). Busy Auditors, Ethical Behaviour, and Discretionary Accruals Quality in Malaysia. *Journal of Business Ethics*, 150(4), 1187–1198. <https://doi.org/10.1007/s10551-016-3152-4>
- Lancee, B., Rossel, L., & Kasper, M. (2023). When the agency wants too much: Experimental evidence on unfair audits and tax compliance. *Journal of Economic Behaviour & Organization*, 214, 406–442. <https://doi.org/10.1016/j.jebo.2023.08.011>
- Lee, S.-C., Su, J.-M., Tsai, S.-B., Lu, T.-L., & Dong, W. (2016). A comprehensive survey of government auditors' self-efficacy and professional development for improving audit quality. *Springer Plus*, 5(1). <https://doi.org/10.1186/s40064-016-2903-0>
- Mohamed, A. M. G., & Gan, S. (2024). Impact of Mandatory Audits of Small- and Medium-Sized Enterprises on Their Income Tax Compliance: Evidence from the Egyptian Small- and Medium-Sized Enterprise Stock Market. *Journal of Risk and Financial Management*, 17(7), 278. <https://doi.org/10.3390/jrfm17070278>
- Nouraldeem, R. M. (2024). The financial performance of Lebanese banks up to the financial crisis: do audit committee characteristics and ownership concentration matter? *Euro Med Journal of Business*. <https://doi.org/10.1108/emjb-07-2023-0199>
- OECD. (2023). *Revenue statistics in Africa 2023*. Organisation for Economic Co-operation and Development. <https://www.oecd.org/tax/revenue-statistics-in-africa.htm>
- Olabanji, S. O., Olaniyi, O. O., & Olaoye, O. O. (2024). Transforming Tax Compliance with Machine Learning: Reducing Fraud and Enhancing Revenue Collection. *Asian Journal of Economics, Business and Accounting*, 24(11),

- 503–513. <https://doi.org/10.9734/ajeiba/2024/v24i111572>
- Oladipupo, A. O., & Obazee, U. (2016). Tax audit and investigation as imperatives for efficient tax administration in Nigeria. *International Journal of Economics, Commerce and Management*, 4(9), 456–469.
- Olubunmi, F., Abolore, K., & Adebola, O. (2025). Corporate Taxes And Nigeria Economic Growth: A Granger Causal Analysis. *Journal of Management Science and Entrepreneurship*. <https://doi.org/10.70382/bejmse.v7i7.009>
- Oyerogba, E. O. (2021). Forensic auditing mechanism and fraud detection: the case of Nigerian public sector. *Journal of Accounting in Emerging Economies*, 11(5), 752–775. <https://doi.org/10.1108/jaee-04-2020-0072>
- Rhoades, S. C. (1999). The Impact of Multiple Component Reporting on Tax Compliance and Audit Strategies. *The Accounting Review*, 74(1), 63–85. <https://doi.org/10.2308/accr.1999.74.1.63>
- Rulandari, N., & Silalahi, A. D. K. (2025). Human-AI collaboration for efficiency and employee job satisfaction in public administration: insights from a resource-based perspective. *Transforming Government: People, Process and Policy*, 19(2), 264–287. <https://doi.org/10.1108/tg-01-2025-0011>
- Sebele-Mpofu, F. Y. (2021). The Informal Sector, the “implicit” Social Contract, the Willingness to Pay Taxes and Tax Compliance in Zimbabwe. *Accounting, Economics, and Law: A Convivium*, 13(3), 299–342. <https://doi.org/10.1515/acl-2020-0084>
- Sutisna, E. (2025). Evaluating Security Risks and the Impact of Analytic Technology on the Audit Process. *Advances in Managerial Auditing Research*, 3(1), 30–43. <https://doi.org/10.60079/amar.v3i1.419>
- Thottoli, M. M., & K. V. T. (2020). Characteristics of information communication technology and audit practices: evidence from India. *VINE Journal of Information and Knowledge Management Systems*, 52(4), 570–593. <https://doi.org/10.1108/vjikms-04-2020-0068>
- Thottoli, M. M., Thomas, K. V., & Ahmed, E. R. (2022). Emerging technology and auditing practice: analysis for future directions. *European Journal of Management Studies*, 27(1), 99–119. <https://doi.org/10.1108/ejms-06-2021-0058>
- Uchenna, E. C., & Azubike, J. U. (2019). Tax audit practices and compliance behaviour in Nigeria: Empirical evidence from Enugu State. *Nigerian Journal of Finance and Economic Research*, 5(1), 29–44.
- Usman, A. Y., Fannap, D., & Halidu, S. I. (2025). Impact of Tax System Automation on Revenue Generation in Federal Inland Revenue Service (FIRS), Nigeria. *International Journal of Multidisciplinary and Innovative Research*, 02(05). <https://doi.org/10.58806/ijmir.2025.v2i5n03>
- Usman, M., Salem, R. I. A., Kwabi, F. O., Ezeani, E., Nwachukwu, J., & Bilal, B. (2023). Audit quality and classification shifting: evidence from UK and Germany. *Journal of Applied Accounting Research*, 25(3), 448–475. <https://doi.org/10.1108/jaar-11-2022-0309>
- Usman, M., Song, X., Salem, R. I. A., & Ezeani, E. (2022). The impact of audit characteristics, audit fees on classification shifting: evidence from Germany. *International Journal of Accounting & Information Management*, 30(3), 408–426. <https://doi.org/10.1108/ijaim-12-2021-0252>
- Ya'U, A., Saad, N., Bala, H., Rangasamy, D., Miraz, M. H., Olaniyi, O. N., & Mustapha, U. A. (2023). Effects of Economic Deterrence Theory and Environmental Regulation on Tax Evasion: Evidence from Energy Sector. *International Journal of Energy Economics and Policy*, 13(5), 289–302. <https://doi.org/10.32479/ijeep.14736>