



Application of Tax Audit and Investigation on Tax Evasion Control in Nigeria

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Abstract

Tax evasion has always being a bane to any tax system and there are diverse arguments on tax audit and investigation as a curb to this anathema. Based on this, the study examined the application of tax audit and investigation on tax evasion control in Nigeria. It specifically investigated the impact of desk audit-DEKAUD, field audit-FIAUD, back duty audit-BAKAUD and tax investigation-TAXINV on tax evasion control in Nigeria. Relevant data was sourced from the administration of questionnaire and response from it analyzed with ordered logistic regression and Spearman's rho measure of association. It was revealed that from the Likelihood ratio test: Chi-square(4)= 325.11 [0.0000] and cut1 to cut11 that the overall model is significant at 5% level in explaining the variation in tax evasion control in Nigeria. DEKAUD has a tendency to significantly reduce the occurrence of tax fraud in Nigeria ($z=5.8743$, $p<0.00001$); FIAUD indicated effect of 0.14 ($z=$, $p=0.15720$) on tax evasion control in the country; BKAUD showed significant influence on the control of tax evasion ($z=4.1856$, $p<0.05$); Tax investigation does not influence significantly the level of fraud control ($z= 1.1017$, $p>0.05$). It was concluded that tax audit in the form of desk and back duty are highly instrumental in the reduction in tax evasion, while tax investigation and field audit does not influence the control of tax frauds in the form of evasion. The study recommended that revenue agency should frequently engage in desk and field audit as they both contribute largely to the control of tax evasion in the country, while in the conduct of field audit and tax investigation, they must put in place adequate machinery in the form security personnel to help protect tax inspectors so as to mitigate the occurrence of fracas between tax inspectors and tax evaders which makes it impact not to be felt on tax evasion control.

Introduction

Psychologically, tax payers irrespective of economic status are unwilling when it comes to the payment of tax liability which results to their evasion and avoidance of tax. Government on its part institutes tax enhancing mechanism such as reform in tax laws that allows for self assessment, enticing tax allowance, e-payment system, tax payers' educational programs, penalties and so on. Still, tax evasion is prevalence, though Onoja & Iwarere (2015) opined that tax audit and investigation which involves the inspection and treatment carried out by tax agencies authorized by law on level of compliance of tax payers to law through the review of its financial records has helped government in the generation of revenue, which in turn according to claims of Palil & Mustapha (2011) based on some studies (Jackson & Jaouen, 1989; Shanmugam, 2003; Dubin, 2004) have positive impact on tax evasion. Allingham & Sandmo (1972) argued that there are two effective ways to deter tax evasion; first, to increase the penalty for tax noncompliance and second, to increase tax audit.

Evidence from prior studies-within (Soyinka, Jinadu & Sunday, 2016; Onoja & Iwarere; 2015, Adediran, Alade & Oshode, 2013; Anyaduba & Modugu, 2013; Appah & Eze, 2013; Badara, 2012) and outside (George, Sorros, Karagiorgou & Diavastis, 2015; Mutarindwa & Rutikanga, 2014; Sven & Christian, 2005) the shores of Nigeria indicated a positive impact of tax audit on tax compliance rate which *ceteri paribus* impacts tax evasion, but there seems to be a lack of substantiation on the impact of the classes of tax audit (desk, field and back duty) identified by Adediran, Alade & Oshode (2013) on the level of tax evasion control, though they concluded that tax audit and investigations can increase the revenue base of the government and can also stamp out the incidents of tax evasion in the country, but never mentioned the effect of each of the types of tax audit.

The paucity of studies in this area constitutes a vacuum in academics, which must be filled. In respect to the above, this study investigates the impact of desk audit, field audit, back duty audit and tax investigation on tax evasion control in Nigeria.

Literature Review

Relevant Concepts and Clarifications

Tax Audit and Investigation

Tax audit is the examination of taxpayers' tax report by the relevant tax authorities in order to ascertain compliance with applicable tax laws and regulations of state (Kircher, 2008). It is a special audits carried out by tax officials from relevant tax authority(ies) with an approach and scope of work slightly different from that to be carried out for audit under Companies and Allied Matters Acts-CAMA1990 (The Institute of Chartered Accountants of Nigeria-ICAN, 2014, Pg 91).Tax investigation on the other hand defers from tax audit because it would be carried out when a taxpayer is suspected to have committed tax fraud in the form of tax evasion which could be due to: failure to file tax returns; filing of incomplete or inaccurate returns; failure to register for tax purposes. The activity is mainly conducted by tax inspectors who have special training and competence in investigation techniques with or without the assistance of police investigators and enforcers with the aim of exposing all the circumstances of tax fraud and to obtain evidence for possible prosecution (ICAN, 2014, pg 104).

It can be deduced from the above that tax audit is the independent examination of the books of account of a taxpayer by a group of experienced support staff of the revenue authority called tax auditors, while tax investigation is independent review of the book of accounts of individual, corporate or incorporate entity suspected to have committed tax fraud in the form non remittance or under-remittance of tax due.

ICAN (2014, pg 91) conceptualized the reasons for tax audit which are: determine the taxable profits or loss of the taxpayer and consequently the tax payable; ascertain whether the tax computations submitted to the tax authority by the taxpayer agree with the underlying records and all applicable tax legislations have been complied with. Other objectives of tax audit are: provision of an avenue to educate taxpayers on various provisions of the tax law; discourage the evasion of tax; detect and correct arithmetical errors in the computation of tax returns; identify cases involving tax fraud and recommend them for investigation, forestall taxable persons' failure to render tax returns, forestall taxable persons' rendering incomplete or inaccurate returns; and encourage voluntary compliance which is one of the strong reasons in support of the self-assessment scheme.

Types of Tax Audit and Investigation

ICAN (2014, 92) itemized two types of tax audit which are; desk audit which is the routine examination that is carried out in the tax office by the Inspector as soon as a tax return is received. Its focus is to ensure completeness of the items submitted for tax purposes. The Inspector carrying out a desk audit will also look for apparent errors or mistakes in the tax computations and/or in the accompanying documents and records. The outcome of a desk audit may lead to the conduct of a field audit whenever additional information or documentary evidence is required to satisfy the Inspector of Taxes carrying out the desk audit. Field Audit is more elaborate and comprehensive audit than a desk audit carried out outside the tax office, in the taxpayer's business premises. The need to carry it out in the taxpayer's premises is to enable the tax auditors carry out the examination of applicable documents and also obtain appropriate information directly from the officials of the business. Adediran, Alade & Oshode (2013) citing Ariwodola (2000) opines that tax audit includes back duty audit which is instituted when there is; failure to disclose or include in full any income or earning in the return made available to the tax office, doubtful claim of capital allowance in respect of current or previous year, reduction in the profit in the returns files in tax office, where the tax charged or assessed is less than what it ought to be.

Stages of Tax Investigation

ICAN (2014) Actual investigation of tax cases involve the following stages:

(a) Surveillance or Pre-Investigation Activities: This involves checking and cross checking, obtaining more information on the alleged tax fraud. It involves discrete analysis of data, reports and complaints. These have to be done speedily or the offence could become compounded.

(b) Evidential Audit or Investigation: At this stage, the investigators move into the business premises of the suspected party to conduct in depth tax audit, take charge of any evidence discovered, secure a warrant of arrest and have the suspect arrested if necessary. At this stage, any individual may be invited for investigation. Also, thorough searches of individuals, offices and apartments may be conducted to obtain relevant evidence that might be useful in prosecuting the case.

(c) Case Preparation: This involves the collation of evidence, the interrogation of suspects, and careful examination and analysis of seized documents to assess their relevance to the

case and potency in the lawcourts. At this stage, the case can still be dropped if the evidence is weak.

(d) Arraignment: This is the stage where the case goes to court for criminal prosecution. All the evidence collected and witnesses secured are made available to the prosecutor who is thoroughly briefed on the case .

(e) Termination of Investigation: Investigation in a case of criminal tax fraud or tax evasion can be terminated at any stage, if the following conditions obtain:

(i) Insufficient evidence.

(ii) Criminality is not involved; may be what happened was tax avoidance and not tax evasion or fraud.

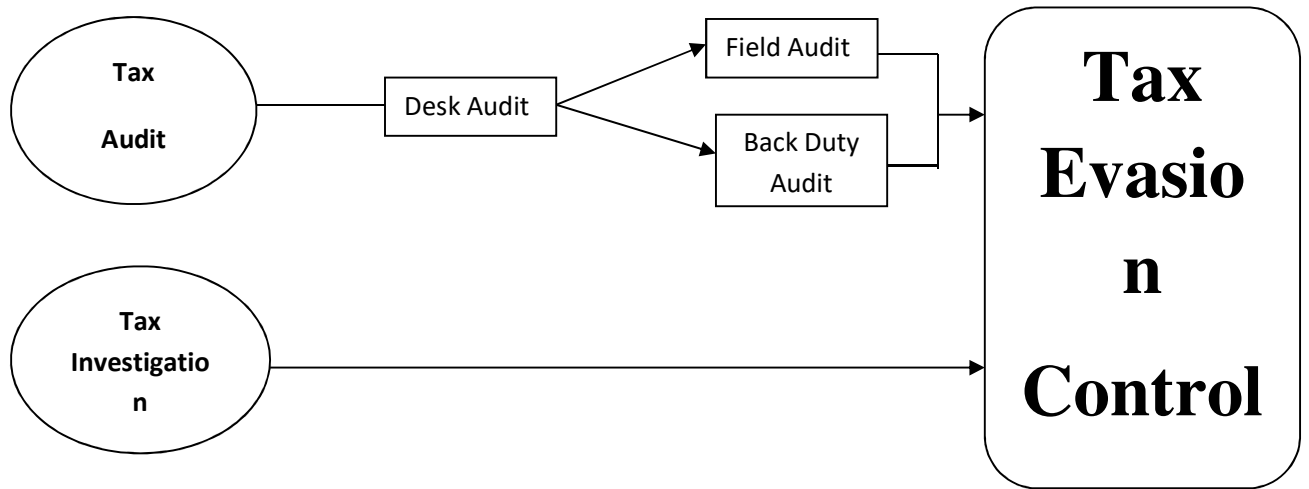
(iii) There can be termination by law where continuation can no longer be sustained under the provisions of the law. An example is where such a case becomes statute-barred.

(iv) If the suspect dies or becomes medically or legally insane.

Tax Evasion

Tax evasion is a situation where tax liability is fraudulently reduced or false claims are filled on the revenue tax form (Fagbemi, Uadiale & Noah, 2010). It is a deliberate and willful practice of not disclosing full taxable income in order to pay less tax (Soyode & Kajola, 2006). It explains efforts made by individuals, firms, trusts and other entities to dodge taxes by illegal means in the form of deliberate misrepresenting or concealing of true state of their affairs to the tax authorities (Nwachukwu, 2006). Modugu & Omoye (2014) viewed tax evasion as the failure to disclose the correct income that should be assessed either by misstatement of facts, falsification of figures, filing of incorrect returns or by misrepresentation of tax liabilities, through the employment of criminal or fraudulent means and in turn makes the tax payer to pay less tax than he ought to pay. These acts of omission or commission according to Modugu & Omoye (2014) include failure to pay tax; failure to submit return; omission or misstatement of items from returns; claiming illegal reliefs; understating income; documenting fictitious transactions; overstating expenses; failure to answer queries and so on. Tax evasion involves willful default and is therefore a criminal offence.

Figure 1: Conceptual Framework



Source: Authors' Design

Theoretical Footings

This study is underpinned by both the theory of reasoned action (TRA) which was developed by Fishbein and Ajzen in 1975 and 1980 and Ajzen's theory of planned behavior (TPB) is an extension of Ajzen and Fishbein's TRA Model (1980; 1985). The former was derived from social psychology, is of the basic assumption that individuals consciously decide on performing or not performing a specific behavior and they consider and evaluate various criteria concerning the behavior before actually performing it (Fishbein&Ajzen, 1975). It suggests that behavior is determined by behavioral intention, that is, if a person intends to do a behavior then it is likely that the person will do it. In the theory, behavioral intention measures individuals 'relative strength of intention to perform the targeted behavior (Ajzen&Fishbein, 1980), which the latter which was developed from the former opines that behavior is determined by the intention to perform the behavior which is determined by three factors which are attitude toward the behavior, subjective norm, and perceived behavioral control (Mathieson, 1991).The theory is useful in explaining which potential tax payers tend to evade the payment of tax. The reason for tax evasion cannot be farfetched from the attitude of government, cultural norm and individual differences.

Prior Studies

Onoja & Iwarere (2015) on the effects of tax audit on revenue generation in Federal Inland Revenue Service using questionnaire as source of data tested with ANOVA revealed that tax audit has significant effects on and positive relationship with revenue generation. Adediran, Alade & Oshode (2013) with focus on the impact of tax audit and investigation on revenue generation in Nigeria using Pearson correlation coefficient indicated that tax audit and investigations can increase the revenue base of the government and can also stamp out the incidents of tax evasion in the country. Anyaduba & Modugu (2013) revealed using ordered logistic regression that there exists a positive relationship between tax audit and tax compliance. So also, the probability of being audited, perception on government spending, penalties and enforcement, the joint effect of tax audit and penalties have a tendency to significantly influence tax compliance in Nigeria. Using Questionnaire analysed with simple percentages Badara (2012) revealed that tax authority employed tax audit towards achieving target revenue, tax audit reduce the problems of tax evasion and tax payers do not usually cooperate with tax audit personnel during the exercise in Bauchi State, Nigeria. Appah & Eze (2013) showed that significant relationship existed between random tax audit, cut-off tax audit and conditional tax audit on tax compliance in Nigeria. Soyinka, Jinadu & Sunday (2016) adopted a survey research design to elicit data from respondents and used descriptive statistics, correlation and least square regression in data analysis. They revealed that significant impact existed of tax audit probability and frequency of tax audit on corporate tax compliance. However, there was no significant impact of tax penalties on corporate tax compliance.

In Greece, George, Sorros, Karagiorgou & Diavastis (2015) examined the relationship between tax audit effectiveness, tax legislation and the use of specialized information system tools. Structured questionnaire were constructed and analyzed with factor analysis and multiple regression analysis. The results demonstrated that the use of information system tools can enable

tax auditors to track properly tax infringements, thereby contributing to increased tax audit effectiveness. It is also suggested that constant changes in tax legislation inhibit tax auditors from being effective in their work. Mutarindwa & Rutikanga (2014) examined the impact of taxpayers' financial statements audit on tax revenue growth using questionnaire

and tax records. They showed that tax audit increases the compliance rate which will impact positively the tax revenues in Rwanda. Sven & Christian (2005) indicated that without regional transfers fiscal competition leads to audit rates which are inefficiently low for revenue-maximizing governments, while in general gross revenue equalization (GRS) aggravates the inefficiency, net revenue sharing (NRS) makes the decentralized choice of auditing policies more efficient.

Evident from the above studies-within and outside the shores of Nigeria, there seems a positive impact of tax audit on tax compliance rate which *ceteri paribus* have a negative impact on tax evasion, but there seems to be a lack of substantiation on the impact of the classes of tax audit identified by Adediran, Alade & Oshode (2013) on the level of tax evasion control.

Research Methods

The research design adopted in this study is survey which allowed the gathering of data through the administration of a well structured questionnaire that allowed relevant respondents (senior cadre-members of staff of Federal Inland Revenue Service and State Internal Revenue Service in Southwest, Nigeria) to express their coordinated views on the efficacy of tax audit and investigation in curbing the prevalence of tax evasion among tax payers in the country. The data gathered with the aforementioned was analyzed with ordered logistic regression, this was considered suitable due to the likert structure of source of data used in the study, and also Spearman's rho measure of association was also used.

Models Specification

Functional model of the study is given as:

Tax Evasion Control (TAEVAC) is a function of Tax Audit and Investigation (TAUDI)

Tax Audit and Investigation (TAUDI) is measured with indicators and variables given as follows:

TAUDI = Desk Audit-DEKAUD, Field Audit-FIAUD, Back Duty Audit- BAKAUD, Tax Investigation-TAXINV

Therefore:

$$TAEVAC = \beta_0 + a_1 DEKAUD + a_2 FIAUD + a_3 BAKAUD + a_4 TAXINV + \mu$$

The model is specified in a log-loglinear estimation form as;

$$\log TAEVAC = \beta_0 + a_1 \log DEKAUD + a_2 \log FIAUD + a_3 \log BAKAUD + a_4 \log TAXINV + \mu t \dots i$$

Explained Variable= TAEVAC

Explanatory Variables= DEKAUD, FIAUD, BAKAUD, TAX INV

Stochastic Error Term/ Disturbance Factor= μ

Shift Parameters= b_1, b_2, b_3, b_4

Constant Parameter= a_0

Results and Discussion

Table I: Spearman’s rho measure of association between Tax Audit and Tax Investigation on Tax Evasion Control.

Correlations

			TAEVAC	DEKAUD	FIAUD	BAKAUD	TAXINV
Spearman's rho	TAEVAC	Correlation Coefficient	1.000	.810**	.741**	.418**	-.606**
		Sig. (2-tailed)	.	.000	.000	.000	.000
		N	194	194	194	194	194
	DEKAUD	Correlation Coefficient	.810**	1.000	.831**	.382**	-.708**
		Sig. (2-tailed)	.000	.	.000	.000	.000
		N	194	194	194	194	194
	FIAUD	Correlation Coefficient	.741**	.831**	1.000	.324**	-.568**
		Sig. (2-tailed)	.000	.000	.	.000	.000
		N	194	194	194	194	194
	BAKAUD	Correlation Coefficient	.418**	.382**	.324**	1.000	-.153*
		Sig. (2-tailed)	.000	.000	.000	.	.033
		N	194	194	194	194	194
TAXINV	Correlation Coefficient	-.606**	-.708**	-.568**	-.153*	1.000	
	Sig. (2-tailed)	.000	.000	.000	.033	.	
	N	194	194	194	194	194	

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

The results as presented in table I revealed that there exists a positive significant correlation between tax audit variables (DEKAUD , FIAUD and BAKAUD) and tax evasion control-TAEVAC which in tandem with Onoja & Iwarere (2015); Adediran, Alade & Oshode (2013) that tax audit has significant effects positive relationship with revenue generation,

because assumption is that one of the cause of increase in tax revenue is as a result of high tax compliance which in turn signifies high evasion control. In respect of Tax investigation, the result in the table I shows that it has a negative relationship with tax evasion control and thus contradict the view of Adediran, Alade & Oshode (2013) that there existed a positive relationship.

Table II: Ordered Logit Regression Analysis

Model 1: Ordered Logit, using observations 1-194

Dependent variable: TAEVAC

Standard errors based on Hessian

	<i>Coefficient</i>	<i>Std. Error</i>	<i>Z</i>	<i>p-value</i>	
DEKAUD	0.641345	0.109178	5.8743	<0.00001	***
FIAUD	0.144687	0.102285	1.4146	0.15720	
BAKAUD	0.26138	0.062448	4.1856	0.00003	***
TAXINV	0.0775228	0.0703639	1.1017	0.27057	
cut1	5.57213	1.44842	3.8470	0.00012	***
cut2	6.41327	1.44348	4.4429	<0.00001	***
cut3	6.67955	1.44588	4.6197	<0.00001	***
cut4	8.61526	1.50924	5.7084	<0.00001	***
cut5	9.40263	1.55004	6.0661	<0.00001	***
cut6	10.2995	1.57441	6.5418	<0.00001	***
cut7	10.8201	1.5823	6.8382	<0.00001	***
cut8	11.2931	1.59635	7.0743	<0.00001	***
cut9	13.9272	1.78038	7.8226	<0.00001	***
cut10	14.7922	1.81247	8.1614	<0.00001	***
cut11	16.1957	1.8699	8.6613	<0.00001	***

Mean dependent var	8.742268	S.D. dependent var	5.276359
Log-likelihood	-293.1764	Akaike criterion	616.3528
Schwarz criterion	665.3707	Hannan-Quinn	636.2015

Number of cases 'correctly predicted' = 87 (44.8%)

Likelihood ratio test: Chi-square(4) = 325.11 [0.0000]

Form the results in table II above, the Likelihood ratio test: Chi-square(4)= 325.11 [0.0000] indicate that the overall model is significant at 5% level, which implies that the variables (*Desk Audit-DEKAUD, Field Audit-FIAUD, Back Duty Audit- BAKAUD, Tax Investigation-TAXINV*) identified are significant in explaining the variation in tax evasion control in

Nigeria. It is also evidence in cut1 to cut11 which are all significant. The result also revealed based on the z-values that DEKAUD which is the routine examination that is carried out in the tax office by the Inspector as soon as a tax return is received in order to ensure completeness of the items submitted for tax purposes have a tendency to significantly reduce the occurrence of tax fraud in Nigeria, since their calculated z-values of 5.8743 ($p < 0.00001$) is greater than the critical z-value of at 5% level of significance, which implies that an increase in the level of desk audit by tax inspectors on apparent errors or mistakes in the tax computations and its accompanying documents and records will significantly affect tax evasion by 64.14%. FIAUD indicated effect of 0.14 on tax evasion control in the country with z-values of 1.4146 ($p = 0.15720$) which implies that field audit does not have significant effect on the control of tax frauds in the country, this poor effect can be accounted for as a result of corruption in the tax system in the form of staff-taxpayers' collusion, friction between the staffers of revenue agencies and tax evaders during tax drive which exemplified by Badara (2012) that tax payers do not usually cooperate with tax audit personnel during the exercise of field audit. BKAUD signifies a significant influence on the control of tax evasion in the country with the z-value of 4.1856 ($p < 0.05$). This cannot be farfetched from the view of Ariwodola (2000) that back duty audit is instituted so as to eliminate; failure to disclose or include in full any income or earning in the return made available to the tax office, doubtful claim of capital allowance in respect of current or previous year, reduction in the profit in the returns files in tax office, where the tax charged or assessed is less than what it ought to be, because in doing them tax evasion is controlled. Tax investigation does not influence significantly the level of fraud control (Z-value = 1.1017, $p > 0.05$).

Generally, the findings of the study is in tandem with the empirical result of Badara (2012) that tax audit reduce the problems of tax evasion, Onoja & Iwarere (2015) which indicated that tax audit has significant effects on and positive relationship with revenue generation, because assumption is that one of the cause of increase in tax revenue is as a result of high tax compliance which in turn signifies high evasion control, but in contrast with Adediran, Alade & Oshode (2013) findings that tax investigations can increase the revenue base of the government and can also stamp out the incidents of tax evasion in Nigeria.

Conclusion and Recommendations

Evident from the empirical result, tax audit in the form of desk and back duty are highly instrumental in the reduction in tax evasion, while tax investigation and field audit does not influence the control of tax frauds in the form of evasion.

In respect of the research findings, the study recommends that revenue agency should frequently engage in desk and field audit as they both contribute largely to the control of tax evasion in the country, while in the conduct of field audit and tax investigation, they must put in place adequate machinery in the form security personnel to help protect tax inspectors so as to mitigate the occurrence of fracas between tax inspectors and tax evaders which makes it impact not to be felt on tax evasion control.

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