

ACCOUNTABILITY SUPPORT OF AN EFFICIENT TAX SYSTEM FOR INCREASING TAX REVENUE YIELD IN NIGERIA

By

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Abstract

The inadequate utilization of tax revenues collected undermines taxpayers' trust in government's ability to finance sustainable development and increasingly a significant concern for society in Nigeria. Despite numerous efforts to reform the tax system, low tax compliance and revenue collection persist. This issue may be attributed to lacking effective accountability mechanisms leading to tax avoidance and evasion, mismanagement and misappropriation, and corruption of tax revenue. The aim of this study is to critically explore the current state of accountability mechanisms within Nigeria's tax system, identify the existing accountability support measures and propose evidence-based strategies to enhance accountability and increase tax revenue yield for financing sustainable development in Nigeria. Through qualitative desk review study, key literature and sources were examined. Findings disclose the significance of citizen engagement, transparency and technology adoption in encouraging voluntary tax compliance. The study concludes that enhancing accountability support can establish a tax system that optimizes tax revenue collection for sustainable development. It is recommended that policymakers and tax authorities should implement evidence-based strategies plus this study's recommendations to create an efficient tax system for increased tax compliance and revenue yield in Nigeria.

Keywords: *Accountability, Efficient Tax System, Tax Compliance, Tax Revenue Yield, Taxpayers, Transparency, Stakeholders, Sustainable Development, Nigeria*

Introduction

In a thriving economy, the important role of an efficient tax system in providing the necessary tax revenue for financing sustainable development and improving the living conditions of society cannot be overstated. Nigeria has various economic potentials, including natural resources (oil and gas) and fertile land for agriculture, and the country is the most populated on the African continent. Premises for manufacturing and commerce are evident, but technological knowledge is needed to alter any economic potential into sustainable development linked to funding abilities. While the Nigerian tax system should support the generation of tax revenue to finance sustainable development projects (schools, roads, hospitals, etc), the tax system is plagued with challenges in tax revenue collection and utilization, requiring a study focusing on accountability support. This

study considers the role of accountability in enhancing Nigeria's tax system for increased tax revenue yield. As transparency and ethical conduct can build public trust and support voluntary tax compliance through accountability, this will help elicit the responsible behaviour of tax authorities and taxpayers for sustainable development in Nigeria. Broadly categorized, the study's sections include an introduction, literature review, discussion of findings, conclusion, recommendations and references. The introductory part covers:

Study background and context

Taxation is an essential aspect of the socio-economic development of a country, particularly in developing countries like Nigeria, where finance is required for sustainable development drive. To fund sustainable development projects such as schools, roads, etc, the significant role of an efficient tax system in tax revenue generation should be prioritized. For example, like many developing countries facing inadequate tax revenue collection, Nigeria's tax system challenges hinder optimal tax revenue yield. While the relevance of an efficient tax system to Nigeria's economic growth and development cannot be overemphasized, it is because governments can obtain stable tax revenue to finance sustainable development projects to improve the living conditions of the citizens. So, increasing tax revenue yield that can reduce the overreliance on the volatile crude oil revenues is vital for driving sustainable development in Nigeria (Awotomilusi et al., 2019). An efficient tax system will help collect tax revenue, but accountability is its foundation. Accountability includes responsible and transparent practices which promote trust in government institutions and which positively influence tax morale (Koumpias et al., 2020). It mediates between taxpayers and tax transparency (Chindengwike & Kira, 2021) for optimizing government tax revenue collection.

Although tax is a social and political instrument government adopts to generate revenue from economic activities to finance development projects, it also provides freedom and protection to the taxpayers. While the task of moving taxation (the process of collecting tax revenue) forward in Nigeria can never be overlooked, accountability has the potential to promote efficiency in tax administration to increase tax revenue yield (Bird, 2010). Thus, the practical functioning of accountability in Nigeria's tax system becomes imperative if the government is to collect the desired taxes, take responsibility, and account for its obligations to taxpayers with reasonable transparency (Igbeng et al., 2015). When transparency is increased, taxpayers' voluntary compliance will improve (Chindengwike & Kira, 2021). However, based on citizens' rights and privileges that the government should meet, Martin (2013) claimed that citizens' civil obligations and government accountability may appear higher where tax compliance is higher and corruption is lower. Taxpayers who pay taxes from their hard-earned incomes have a higher tendency not to tolerate corruption and weak government performance (Martin, 2013; Adeyeye & Otusanya, 2015). Such taxpayers are most likely to punish leaders who are not accountable (Martin, 2014). While accountability can be assessed using some benchmarks such as codes of conduct, rules, precepts and standards (Isallah, 2006), relevant to tax administration too, this reveals a strong relationship between accountability and taxation. Importantly, higher citizen and government accountability in a tax system can only be evident by using authority as the right to impact an individual's or a group's action and responsibility as using authority to see duties are done (Appleby, 1987).

However, the call for accountability in Nigeria largely reflects the need for positive attitudinal change by public officials (Soeze, 2004; Aiyetan & Ayantunji, 2004; Mamah, 2005; Gopar, 2005; Yawe, 2005). But decommissioning accountability in Nigeria's tax system has negative implications, including weak tax revenue collection and utilization and weak tax administration (Prichard, 2010; Raimi et al., 2013; Adeyeye & Otusanya, 2015; Igbeng et al., 2015), because of

mismanagement and misappropriation of revenue resources, unaccountable government, huge public corruption (Soeze, 2004; Aiyetan & Ayantunji, 2004; Mamah, 2005; Gopar, 2005; Yawe, 2005). Further, weak enforcement and monitoring mechanisms, tax revenue corruption, and ineffective oversight functions diminish public trust in the government's ability to manage the tax revenue collected. Taxpayers' unwillingness to comply with their tax obligations affects tax revenue yield and discourages sustainable development drive. But these implications have roots in fundamental tax compliance: widespread tax avoidance and evasion, largely informal economy, and ineffective accountability deterring government tax revenue collection in Nigeria (Awotomilusi et al., 2019). As weak accountability helps the spread of fraudulent practices in Nigeria, revenue authorities by their activities may be prone to (Raimi et al., 2013).

While the tax compliance issues above are imperative and relate to the accountability phenomenon in Nigeria's tax system, they should be tackled to avoid complicating taxpayers' compliance behaviour that can result in a significant tax revenue loss and a narrow tax base. Both tax avoidance and evasion can create tax revenue loss and narrow the tax base. Tax avoidance is a legal tax practice in which taxpayers use loopholes in the tax laws to arrange their activities that can reduce their tax liabilities. While tax avoidance is considered a socially immoral behaviour, it is not yet criminalized. Tax evasion is a clear violation of the tax laws, whether intentional or not, by underreporting income for tax purposes, utilizing schemes of illicit financial flows, or eroding tax system integrity, all impede tax revenue generation (Bello, 2017). To tackle tax compliance issues increasingly, the government should prioritize accountability measures to promote cooperative tax administration between government agencies and citizens. Accountability is a major pillar of good public governance that ensures tax authorities are more transparent, answerable, and responsible for their actions and inactions. Also, taxpayers should fulfill their obligations genuinely and ethically. Promoting an accountability culture can curb tax avoidance and evasion practices, increase voluntary tax compliance, and ensure efficiency in tax revenue utilization for sustainable development in Nigeria.

The descriptive qualitative desk review research methodology is used in this study to synthesize literature related to accountability dynamics and Nigeria's tax system. The idea is to critically identify the current issues deterring tax revenue yield, explore accountability support measures, and suggest evidence-based approaches to improve accountability in the Nigerian tax system. This study considers accountability support in Nigeria's tax system; as a significant factor for increasing tax revenue yield, tackling tax avoidance and evasion, and ensuring effective use of tax revenue for promoting the sustainable development of society in Nigeria. Based on critical analysis and evaluation of its findings, this study makes theoretical and practical contributions to policy formulation and recommendations of measures to improve the efficiency of Nigeria's tax system in tax revenue collection for sustainable development benefits to both government and citizens.

Statement of the problem

The inadequate utilization of tax revenue collected undermines taxpayers' trust in the government's ability to finance sustainable development and is increasingly a significant concern for society in Nigeria (). Despite numerous efforts to reform the tax system, low tax compliance and revenue collection continue in Nigeria (e.g., Ebi & Ayodele, 2017; Awotomilusi et al., 2019). This issue can be attributed to lacking helpful accountability mechanisms leading to tax avoidance and evasion, mismanagement and misappropriation, and corruption of tax revenue weak accountability may promote ineffective allocation and use of tax revenue that erodes trust and inspires the taxpayers' non-compliance behaviour. As the absence of robust monitoring and tracking systems will help tax dodgers avoid paying their fair share of taxes, which can reduce the tax revenue base. There is an urgent need to use robust accountability support mechanisms,

including digitalizing tax processes, enhancing transparency, and improving audit capabilities. If a culture of accountability is built, it will elicit voluntary tax compliance, reduce tax avoidance and evasion, and increase tax revenue yield to finance sustainable development in Nigeria.

Aim and objectives of the study.

This study aims to critically explore the current state of accountability mechanisms within Nigeria's tax system, identify the existing accountability support measures, and propose evidence-based strategies to enhance accountability and increase tax revenue yield for financing sustainable development in Nigeria.

The following specific objectives are intended to achieve the above aim:

1. To discuss the current state of accountability mechanisms within Nigeria's tax system, evaluating their effectiveness in enhancing proper tax revenue collection and utilization for sustainable development in Nigeria.
2. To identify the existing accountability support measures for promoting transparency in tax revenue collection and utilization within Nigeria's tax system.
3. To find and propose evidence-based strategies to enhance accountability for increased tax compliance and revenue yield in Nigeria's tax system.

Research questions

The following research questions are considered:

1. What are the key accountability mechanisms currently used within Nigeria's tax system to ensure proper tax revenue collection and utilization for sustainable development?
2. What are the existing accountability support measures for promoting transparency in tax revenue collection and utilization within Nigeria's tax system?
3. What evidence-based strategies can be proposed to enhance accountability for increased tax compliance and revenue yield in Nigeria's tax system?

Significances of the Study

This study is hugely significant due to its relevance in the context of sustainable development. Because an efficient tax system will improve tax revenue yield for the government to finance sustainable development projects and social welfare plans in Nigeria (), this will result in a drop in the over-reliance on crude oil revenues that are volatile owing to oil price fluctuations (). Also, a significance of this study is driving measures for tackling corruption which is the key feature of accountability. When tax collection procedures are accountable and transparent, taxpayers will build confidence in tax authorities and the government, thereby increasing voluntary tax compliance. This study seeks to streamline Nigeria's tax system for sustainable development. Thus, the practical significance of this study lies in its relevance to governments, policymakers, tax authorities, and Nigerian citizens, as it will x-ray the strategic potentials for tax revenue collection and utilization to strengthen state-citizen relations. While this study provides a good source of reference materials for academic teaching and research, it will support further study on governance and accountability in sustaining an efficient tax system.

Study Methodology

The study adopts a descriptive and qualitative desk study in an exploratory approach and argues that practically working accountability can create and sustain an efficiently robust tax system. While the study explores existing literature, scholarly articles, reports, and policy documents related to the concept of accountability in Nigeria's tax system, systematic review and synthesis of the secondary data help in assessing the current state of accountability mechanisms, identify

existing accountability support measures and propose evidence-based strategies for enhancing accountability to increase tax revenue yield in Nigeria. The literature search for data comprised academic databases comprising Google Scholar and government and international organizations' websites (e.g., FIRS, IMF, OECD, etc.). Search keywords relevant to the research topic include "tax accountability," "tax system in Nigeria," "tax revenue yield," "revenue collection," etc. Each literature was screened and aligned with the research objectives and questions before their selections. Also, the data based on the literature selected were structured in themes concerning the research objectives. The thematic analysis method was utilized to categorize and interpret the data based on repeated themes, gaps, and patterns from the literature. This helps to identify the key insights support for developing a coherent and meaningful narrative of the study.

Literature review

The issues around tax revenue generation in Nigeria are significant and affect the potential for sustainable development financing. While accountability and an efficient tax system provide important indicators for determining Nigeria's tax revenue stability; also, management of such revenue in the public interest. Accountability in tax administration can support tax authorities to be transparent, responsible, and answerable for their actions and inactions. The literature review is prepared in themes as detailed below.

Theoretical framework

The theoretical framework for this study includes three theories: social contract theory, agency theory, and public choice theory. These theories provide the basis for understanding the relationship between tax authorities, citizens, and accountability mechanisms in Nigeria's tax system. The theories are used to explore the duties of both taxpayers and government officials, tax compliance dynamics, and the effect of self-interest in decisions about tax matters.

Social contract theory

The social contract theory suggests that a state's legitimacy and authority derive from a mutual promise or "social contract" between citizens and government (Nyamaka, 2011; Nbeta, 2012; Besley, 2020). The theory maintains that a society is formed by individuals who unite freely to establish a government liable for their security, welfare, and safety. In reply, citizens accept following the regulations and laws the government decides (Nyamaka, 2011). In this study, the social contract theory helps understand how citizens accept paying taxes to the government consistent with their civic responsibilities. In return, they demand basic public services, development projects, and social welfare schemes (Nyamaka, 2011; Modugu et al., 2012; Nbeta, 2012; Besley, 2020). Social theory underscores the significance of government accountability in applying tax revenues for society's development and satisfying its citizens' needs. It stresses the government's need for transparency and responsiveness to retain taxpayers' trust, as citizens' voluntary tax compliance is encouraged if the government meets its side of social contract obligations (Modugu et al., 2012). If not, taxpayers' disloyalty and revolt in the forms of tax non-compliance issues against the government's failure to fulfill its side of the social contract are inevitable (Nbeta, 2012).

Agency theory

The agency theory focuses on the link between the principal (in this study, taxpayers) and the agent (in this study, government or tax authorities), with one party delegating certain decisions or duties or tasks to the other (Bubanic et al., 2018). In this study, taxpayers as citizens delegate the duty of tax administration, assessment, collection, and utilization to the government as their agent. The theory seems to admit that there may be conflicts of interest between taxpayers and tax authorities as government agents, since the principal's welfare is based on the agent's actions (Bubanic et al.,

2018). So, taxpayers (as the principal) may be upset regarding tax revenue corruption by the government. Agency theory helps understand the mechanisms needed to align the interests of government and taxpayers to ensure efficient tax collection and responsible utilization. It emphasizes the significance of strong accountability mechanisms in monitoring the tax authorities' actions to ensure that they act in the best interest of taxpayers.

Public choice theory

The public choice theory applies economic principles to studying political decision-making in a non-market situation (Ostrom & Ostrom, 2019). It considers that individuals comprising government officials behave in their self-interest when making decisions. In this study, public choice theory is adopted to treat taxpayers and government officials as being inspired by their self-interests in decision-making. For taxpayers, the theory helps in the understanding the behaviour regarding tax compliance as taxpayers may consider the costs and benefits of paying taxes amidst factors like tax rates, tax incentives, and perception of the effectiveness of government expenditure. On the other hand, government officials may consider their political interests and the impact of tax policies on their likelihood in positions. Grasping public choice theory principles is crucial to create good accountability mechanisms that can give incentives for both taxpayers and government officials to behave in ways to maximize societal welfare (Ostrom & Ostrom, 2019). This will shed more light on the role of public opinion and political pressure in influencing tax policies and accountability measures.

Conceptual clarification

Conceptual clarifications are necessary for understanding the key terms relevant to this study. The clarification of the terms includes accountability which entails taking responsibility for actions and inactions, which is important in the tax context to ensure efficient, transparent, and ethical tax practice. Tax compliance relates to voluntarily upholding tax duties, which is crucial in generating tax revenue. Transparent accountability mechanisms are vital in supporting public confidence and effective governance. These terms are interconnected, influence the tax revenue yield, and can discredit an efficient tax system like Nigeria.

Accountability

Accountability is the duty of individuals or organizations, or institutions to take responsibility for their actions, inactions, decisions, and the results of such behaviour. In Nigeria's tax system, accountability concerns the responsiveness, transparency, professionalism, and integrity of tax authorities and taxpayers in achieving their respective roles. Accountability is an institutional factor related to tax revenue (Awotomilusi et al., 2019) and a financial concept in which its absence breeds corruption (Raimi et al., 2013). As a multifold concept, accountability allows individuals to be fully held responsible for their subordinates' self-performance (Appleby, 1987). Public sector institutions comprising stakeholders in Nigeria's tax system have faced behavioural accountability issues for long period now (Johnson, 1999). Accountability issues have long-standing history since the early period of stewardship accounting in the ancient Athens of the Greek City States when public officials were asked to account to the people whatever they were entrusted within their custody. Aristotle's assertion in politics has significantly reinforced accountability regarding the conduct of public officials and public revenue (Aristotle in Johnson, 1999). The Constitution of the Federal Republic of Nigeria, 1999 (Section 17, subsections 2d and 3f, and Section 23) illustrates the provisions for social objectives and the need for high levels of integrity, patriotism, and discipline in private and public businesses in Nigeria. Accountability of tax officials in government tax revenue authorities is significant in determining the tax system's efficiency. For political scientists, state-self-accountability is consistent with constitutional provisions, so, good

accounting records and internal control systems will boost transparency in public governance (Raimi et al., 2013). But transparency is needed to rebuild taxpayers' trust and understand of government duties in the Nigerian tax system (Holloway, 2015; Igbeng et al., 2015). As government agents, public officials require accountability to act in the best interest of their principal (Johnson, 1999; Feld & Frey, 2002) Building taxpayers' trust entails effective methods of tax assessment, collection, disbursement, and expenditure (Okauru, 2011). This implies that the importance of accountability in Nigeria's tax system includes:

- The enhancement of revenue collection for increased tax revenue yield.
- The effective allocation of resources for significant development impact.
- The promotion of good public governance to sustain taxpayers' confidence in government.
- The reduction of fraud and corruption for a transparent tax system.
- The incentive for voluntary tax compliance for willingly achieving tax obligations.

Behavioural Attributes of Accountability

Regarding taxation as a service industry, various management, leadership, ethics, governance, and responsibility challenges crystallize accountability into a form of a behavioural-based concept. The behavioural attributes shaping accountability include stakeholders' principles, attitudes, values, commitments, motivations, and aptitudes. The attributes significantly uphold integrity and compliance culture (Cole, 1993; Hilton, 1992; Hornby, 2001; Kisirwani, 2000). Also, these attributes appear in four accountability aspects and are critical to support an efficient tax system in Nigeria (Isallah, 2006): **Financial Accountability:** In Nigeria's tax system, stakeholders are asked to offer correct accounts of their activities in tax public interest without personal biases, regarding the sources and correct utilization of public funds. Public revenues should be spent on public interests to improve taxpayers' trust and support for an efficient tax system. Corruption, fraud, and bribery issues are inevitable when public financial regulations are violated. **Public Accountability:** In Nigeria's tax system, public accountability stresses reporting, transparency, and auditors' roles in seeking accord with the tax laws. Two public accountability levels are 1) the agency level, which involves contractual interactions between governments, tax officials, and stakeholders, and 2) the individual level, which focuses on self-judgment and positive thinking for productive relationships. Agents' efficient performance is subject to policies, internal control systems, and leadership styles. As taxation is all about the law for tax revenue to be generated (Bello, 2017), agents' obligations must not be compromised due to loyalty. Lack of confidence, integrity, and positive attitudes adversely affect individual-level accountability, emphasizing stakeholders' need to be held accountable for their actions (Mordhah, 2012).

Administrative Accountability: In Nigeria's tax system, administrative accountability hubs on the relevance of orderly procedures, timely reporting, and proper documentation in reaching the organization's objectives. So, a real internal control system and regulatory support is needed to establish proper checks and balances. **Political Accountability:** In Nigeria's tax system, political accountability emphasizes the tax officials' roles as leaders and public officials with ethical obligations. For instance, the FIRS Establishment Act, of 2007 documents the management and board functions for positive performance. Enduring friendly working relationships with stakeholders is essential, but extreme acquaintance should be avoided. Stakeholders play a key role in advising on financial controls and economic and social responsibility matters to ensure an efficient tax system.

Determinants of Accountability

The significance of accountability in Nigeria's tax system is linked to value creation for revenue authorities, taxpayers, and the public. Determinants of accountability are potential enhancers of

tax administration for an efficient tax system and include the following aspects:

Due Process: Due process in Nigeria was born out of poor accountability and transparency of the activities of governments and individuals. The due process aims to attain positive results and satisfaction in resource allocation for the public interest. Yet, prejudice and corruption continue in the Nigerian tax system impeding the practical application of due process. Ensuring the success of due process requires transparency (regarding ethical issues of morality and what ought to be done in social and economic relations), openness (as the quality of honesty and clarity of mind (Hornby, 2001) emphasizing an open dealing between stakeholders and no public information should be hidden or kept secret from team members); merit (the act of being good and capable of receiving recognition or award or some forms of respect); and equal opportunity (avoidance of discrimination against any abuse based on race, religion, education, sex, etc. in an official capacity). While transparency offers guidelines for preserving public assets, openness promotes honest and transparent dealings between stakeholders. Merit confirms that competent people handle tax matters, and equal opportunity deters discrimination. All these primacies are key for supporting accountability and strengthening the Nigerian tax system (Isallah, 2006).

Managerial Prudence: This relates to the abilities of tax authorities to be creative and realize ways for the best use of resources to yield the largest economic benefits. It underlines the significance of internal control systems: safeguarding resources of an organization like a tax authority to protect them against fraud, theft, waste, corruption, and inefficiency to ensure their continuous existence for future uses. Similarly, promoting accounting information reliability to encourage compliance with established policies and regulations internal and external to the organization (Helmkamp et al., 1986; Brock & Palmer, 1981). Internal controls include segregation of duties, accounting records, and keeping and safeguarding of assets, which revenue authorities can institutionalize to address leakages in tax revenue collection while increasing tax revenue yield (Matamande et al., 2012). Another attribute of managerial prudence is the accounting system comprising bookkeeping, sensitivity analysis, project appraisal, and proper financial reporting support for accountability and an efficient tax system. Social responsibility is an aspect of managerial prudence that emphasizes the need for modest accountability in tax revenue collection and remittance to finance dividends of democracy to taxpayers.

Management functions are integral to managerial prudence in ensuring accountability for an efficient tax system. The functions underline the significance of planning, coordinating, organizing, motivating, controlling, directing, staffing, and budgeting in Nigeria's tax system for success. Cole (1993) considers these management functions, highlighting their significance: controlling function (compares actual to standard performance, observes and corrects deviations to improve future performance); coordinating function (links different units within a tax system to promote synergy and collaboration for information sharing and consistent operations). Also, the organizing function (ensures the right people are employed, given the right resources and training, and deployed to the right positions to work); the motivating function (involves knowing and satisfying employees' motives to influence trustworthy and productive work behaviour); staffing function covers crafting objective, recruiting skilled and dedicated, and value-driven staff. The budgeting function reflects the financial effects of tax authorities' activities and policies and their executions without a need for auxiliary budgets supporting financial corruption (Nwachukwu, 2009).

Democratic Values: This relates to democracy that recognizes the views, ideas and allows the participation of people in decision-making as part of a corporate entity. Democratic principles are imperative for accountability in a democratic system of government such as Nigeria. These

principles include the rule of law, which necessitates natural justice as it provides the platform where various issues of mankind are debated, resolved, and protected. The Constitution of the Federal Republic of Nigeria, 1999, provides for the fundamental human rights enshrined in the fundamental objectives and directives of state policy. Tax officials must know and observe these rights and relevant judicial procedures while performing their duties, bringing them close to contact with taxpayers. While corruption has engulfed the rule of law and still eating deep into the public sector in Nigeria, perpetrators go unpunished (Dari, 2005; Lawrence, 2004; Emetulu, 2003). Another principle is leadership and management structure which play a key role in shaping accountability, and just good leadership contributes to proper accountability (Bala, 2004; Izah, 2004; Gabriel, 1991). Constructive dialogue is another democratic principle that allows for effective self-expression and collective bargaining, which nurtures stakeholders' involvement and significant improvements within the tax system (Hornby, 2001).

Tax compliance

Tax compliance is the degree to which taxpayers (businesses and individuals) voluntarily and correctly fulfill their tax responsibilities as required by the tax laws and regulations, such as in Nigeria's tax system. Tax compliance is a key part of the tax system that ensures government can collect taxes to fund sustainable development projects and social welfare plans. Many factors influence taxpayers' tax compliance (Alm, 2019; Slemrod, 2019), such as Nigeria's tax system comprises:

- Level of tax awareness and education is dependent on taxpayers' knowledge about their tax rights and responsibilities, which can be enhanced through campaigns.
- Level of tax equity and fairness is dependent on taxpayers' perception of their treatment within the tax system, which they may comply with or not with tax responsibilities.
- Level of enforcement and penalties depends on the effective application of tax laws and penalties to deter non-compliance and is supported by audit and investigation roles.
- Level of accountability and transparency is dependent on taxpayers' trust in the government to use the tax revenues collected for financing sustainable development projects.
- Level of tax administration effectiveness and efficiency is dependent on simplification of tax processes, including timely refunds and response to services delivery.

Improving tax compliance in Nigeria's tax system should be the government's priority for increasing tax revenue yield if tax non-compliance rate as the percentage of taxpayers failing to meet their tax responsibilities wholly is decreased. While non-compliance can take different forms, including underreporting incomes, failing to file tax returns, and tax evasion avoidance; however, it can be caused by many factors such as the informal economy, complex tax system, weak enforcement, lack of taxpayers' trust, schemes of tax avoidance and evasion, and capacity administrative and challenges. While tax enforcement can improve tax compliance, taxpayers may comply with tax duties for fear of being caught and punished (Alm, 2019; Slemrod, 2019).

Transparent accountability mechanisms

Transparent accountability mechanisms denote the various approaches and procedures that the government may implement to ensure accessibility, professionalism, integrity, and openness in decision-making and operations, such as in Nigeria's tax system. As transparency is a principle directing effective governance, it concerns honest reporting of activities to stakeholders (da Cruz et al., 2016). Transparency, sharing, and access to information are central values for public and governance administration (Piotrowski, 2010). So, transparency is required in political life, without which accountability mechanisms cannot be enforced. Such mechanisms are aimed at

eliciting public trust (da Cruz et al., 2016) and promoting taxpayers' voluntary compliance for increased tax revenue yield in Nigeria. The transparent accountability mechanisms summarized from the literature comprise:

- Regular financial reporting of the activities of the tax authorities in Nigeria, including tax collections and tax expenditures, and allowing the public access to and use of reports and other information.
- Public disclosures of information regarding tax matters, such as regulations, guidelines, policies, and circulars to the public, will help gauge the tax 'ystem's capacity.
- Citizen engagement and feedback requests regarding tax matters will build a cooperative relationship between tax authorities and taxpayers to inform effective tax policies.
- Independent and regular audits of the activities of tax officials and taxpayers will help identify potential issues, including tax fraud, towards improving accountability.
- Anti-corruption measures such as tax audit monitoring should be conducted to check tax corruption tendencies towards increasing taxpayers' confidence in the tax system.
- Whistleblower protection to protect individuals interested in reporting malpractices on tax matters will help tackle tax revenue mismanagement and corruption.

Tax revenue yield

Tax revenue yield is the total amount of tax revenue collected by the government from different sources within a specific period, usually a fiscal year in Nigeria. While tax revenues come from taxes levied on businesses and individuals within the Nigerian tax system, such revenues provide an important indicator for the analysis of the ability of the government to tax its taxpayers.

(OECD, 2023; World Bank, 2016). The government imposes different tax types in Nigeria, such as the Company Income Tax (CIT), Petroleum Profit Tax (PPT), Value Added Tax (VAT), Personal Income Tax (PIT), etc. The tax revenue yield, in reality, is influenced by various factors comprising taxpayer compliance level, economic activity level, existing tax rates, tax policy, and tax administration efficiency. These factors determine the tax revenue yield for different years, shown in Table 1 and Figure 1 below. But tax revenue yield can be enhanced by balancing between ensuring an effective tax system with equity and fairness and encouraging economic growth and development. This can be achieved by formulating relevant measures and policies; also, implementing the same towards broadening the tax base, improving tax collection, combating tax avoidance and evasion, and inspiring voluntary tax compliance. Whereas tax reform actions are to diversify the tax base for increased tax yield (Ebi & Ayodele, 2017); tax revenues should be effectively utilized for delivering sustainable developmental projects to improve the living conditions of society in Nigeria. The key role of monitoring for successful tax revenue collection must be emphasized! As N72021.0042 billion was the total annual target but N69008.937 billion was the actual collection with difference of N3012.0672 from 2000-2021 in Table 1 below. Whereas annual tax revenue target may not be a good yardstick for measuring the performance of a tax authority, this is due to the factor's compliance considered above. Thus, the parameters being used to set annual tax revenue target such as for the FIRS may be revisited.

Table 1: FIRS Tax Revenue Yield (2000-2021)				
S/n	Year	Annual Target (N'b)	Actual Collection (N'b)	Difference (N'b)
1	2000	380.5	455.3	-74.8
2	2001	500.7	586.6	-85.9
3	2002	396.2	433.9	-37.7
4	2003	572.9	703.1	-130.2
5	2004	800	1194.8	-394.8
6	2005	1304.4	1741.8	-437.4
7	2006	3054.1	1866.2	1187.9
8	2007	1753.3	1846.9	-93.6
9	2008	2274.4	2972.2	-697.8
10	2009	1909	2197.6	-288.6
11	2010	2557.3	2839.3	-282
12	2011	3639.0746	4628.4757	-989.4011
13	2012	3635.483	5007.6528	-1372.1698
14	2013	4468.987	4805.642	-336.655
15	2014	4086.058	4714.5603	-628.5023
16	2015	4572.209	3741.7574	830.4516
17	2016	4200.1802	3307.4614	892.7188
18	2017	4889.6702	4027.9452	861.725
19	2018	6747.0344	5320.8914	1426.143
20	2019	8802.386	5261.9163	3540.4697
21	2020	5076.8518	4952.2245	124.6273
22	2021	6400.27	6402.71	-2.44
		72021.0042	69008.937	3012.0672

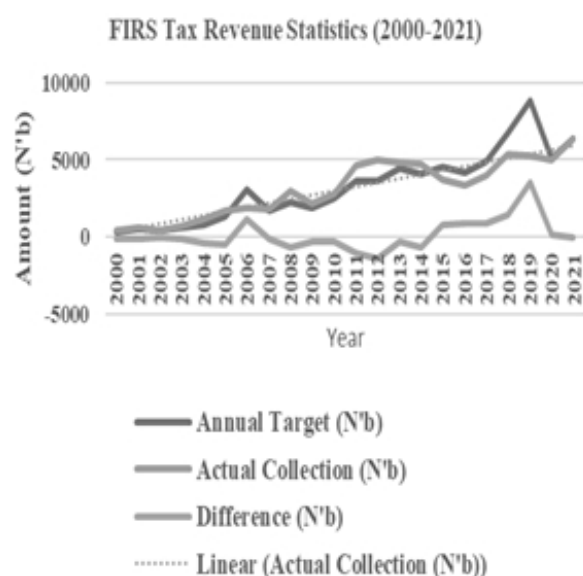


Figure 1: FIRS Tax Revenue Yield (2000-2021)

Source: Planning, Research, and Statistics Department (Federal Inland Revenue Service)

Table 1 and Figure 1 above indicate the tax revenue yield for FIRS over 22 years from 2000 to 2021. The difference between annual target and actual collection revealed negative results for 2000-2005 (Table 1), proving that the FIRS surpassed its revenue targets in those years. This difference can be seen in the grey colour line below the 0 horizontal lines with the actual collection (orange colour) above the annual target (blue colour) in Figure 1. When the actual collection was less than the annual target in 2006 (Table 1), the difference was above the 0 lines also, the target in blue colour was higher than the collection in orange colour (Figure 1). From 2007 to 2014, FIRS tax revenue yield surpassed its annual target each year. However, it was dismal from 2015 to 2020 as the FIRS could not meet its annual target until 2021. Overall, the FIRS has collected in tax revenue of more than N69 trillion in 22 years (2000-2021) for the government in Nigeria. But the country suffers the shortage of sustainable development projects likely to complicate taxpayers' compliance behaviour.

Efficient tax system

An efficient tax system is a streamlined and well-structured tax administration system capable of increasing tax revenue collection while decreasing tax administrative costs and taxpayers' compliance problems. Thus, an efficient tax system is a robust tax system characterized by its unique ability to optimize the voluntary compliance of taxpayers while increasing tax revenue (Bird, 2010). While an efficient tax system should generate revenue responsive to the national

income (Ebi & Ayodele, 2017), some factors contribute to creating a tax system effective for increasing tax revenue yield, including the following in Bird (2010):

- **Wide tax base:** This ensures that a significant proportion of the citizens, economic and business activities are brought under the tax net. Thus, effective processes for tax registration and constant efforts to formalize the tax system are crucial.
- **Clarity and simplicity:** An efficient tax system should be clear and simple to reinforce tax compliance for taxpayers and reduce the prospect of tax avoidance and evasion.
- **Equity and fairness:** An efficient tax system distributes tax burden equitably across the different taxpayers and business sectors to encourage taxpayer compliance.
- **Tax rate adequacy:** An efficient tax system should balance satisfactory tax rates and generating revenues to foster economic activities and deter tax evasion.
- **Tax administration:** An efficient tax system should practice modern tax administration by technology to drive its processes to enhance efficiency while reducing tax leakages.

While an efficient tax system comprises a set of administrative organs of government bound by established guidelines and closely interacting together to make tax laws; also, they implement and interpret the laws to generate tax revenue (Adebayo, 2011). It is observed that a tax system has three principal stakeholders as follows:

- **Tax policy:** The stakeholders in tax policy consist of government officials involved in initiating, making, and approving policies on tax matters. This is to be achieved by the executive arm of government under the supervision of the Ministry of Finance at the Federal and State levels and the Finance Department at the local government level. But tax policy, even the best in the world, is worth little if it is futile to implement (Bird, 2020).
- **Tax legislation:** The stakeholders include government officials who make laws on tax matters. This is done by the National and State Houses of Assembly members at the Federal and State levels and Councilors at the Local government level.
- **Tax administration:** The stakeholders in tax administration consist of government officials involved in implementing the policies and laws made on tax matters. This is to be done by Revenue Boards such as the Federal Board of Inland Revenue through the FIRS, the State Board of Internal Revenue via the State Internal Revenue Service (SIRS), and the Local Government Revenue Committee (LGRC).

The crucial interaction between stakeholders is at this moment emphasized for an efficient tax system in promoting accountability. Stakeholders should be transparent and account for the revenues generated and used. The Monterrey Consensus (2002) highlights the importance of transparent, accountable, and effective tax systems in Developing countries like Nigeria. But setting such tax systems is challenging in developing countries because of structural deficits, which require administrative, economic, and political economy methods to reinforce the capacity and legitimacy of tax (Bejakovic, 2010; Di John, 2006; Tanzi & Zee, 2001). Effective tax administration and revenue collection determine a tax system's efficiency, but are influenced by economic structure, trust, tax administration capacity, and tax culture (Anyaduba et al., 2012; Bird, 2008). Whereas democratic situations assist accountability; however, fairness and the perception of fairness are vital for democratic tax systems (Everest-Phillips, 2009).

Current state of accountability mechanisms in Nigeria's tax system

Accountability is important for good governance, observing transparency, integrity, and responsible behaviour in government institutions. Accountability mechanisms play a major role in Nigeria's tax system in improving tax revenue collection, inspiring tax voluntary compliance, and sustaining public trust (Koumpias et al., 2020). While accountability and voice have a significantly

positive relationship with tax revenue in Nigeria (Awotomilusi et al., 2019), transparency should be increased to improve taxpayers' voluntary compliance (Chindengwiike & Kira, 2021). Currently, accountability mechanisms exist in Nigeria's tax system, including:

1. **Legal framework and organizational structures:** This relates to the law and structures of organizations in Nigeria's tax system supporting tax administration and safeguarding public finance in the country. Firstly, various constitutional provisions underline sincere and honest discharge of responsibilities and economic interactions objectively and transparently by all stakeholders regardless of race and religion in Nigeria. Such provisions are geared towards shunning corruption and instituting a culture of discipline even to support tax theory and practice. In section 85(1) of the Constitution, an Office of the Auditor-General for the Federation was created to carry out the duties in section 85(2), including access to all books and documents on public accounts and revenue for the purpose of making a report to the National Assembly's Public Accounts Committee (PAC) thus, accountability processes are put in place ("The Constitution of the Federal Republic of Nigeria," 1999). Second, many taxes and levies are supported by laws and collected at the federal, state, and local government levels. Important tax laws taxes being collected comprise the Company Income Tax Act (CITA) for company income tax, Petroleum Profit Tax Act (PPTA) for petroleum profit tax, Petroleum Industry Act (PIA) for hydrocarbon tax, Value Added Tax Act (VATA) for Value Added Tax and Personal Income Tax Act (PITA) for personal income tax. The Federal Inland Revenue Service (FIRS) collects all taxes linked to the companies except the personal income tax now, which is collected by the States' tax revenue authorities. FIRS is the apex tax authority responsible for revenue collection at the federal level. The State Board of Internal Revenue (SBIR) and Local Government Revenue Committee (LGRC) oversee taxation at the state and local levels, respectively. These entities are designed to enforce tax laws; also, ensure compliance, and hold tax officials accountable for their actions.
2. **Financial reporting and transparency initiatives:** This is linked to the relevance of tax revenue information disclosure to improve public trust and accountability in Nigeria's tax system. Approaches of financial reporting and transparency initiatives include the Automatic Exchange of Information (AEOI) of Common Reporting Standard (CRS), Treasury Single Account (TSA), and Voluntary Assets and Income Declaration Scheme (VAIDS) have the potential to encourage voluntary tax compliance while enhancing accountability within the Nigerian tax system.
3. **Digitalization and technology adoption:** This is connected to technological adoption to streamline job processes contributing to improving and implementing accountability in Nigeria's tax system. Digitization plans executed include Integrated Tax Administration System (ITAS) and e-tax payment platforms that have modernized tax processes, and reduced corruption opportunities and human intrusion. The digitalization efforts aid in tracking revenue outflows and inflows, thus, improving tax administration efficiency in Nigeria. Digitizing tax payments, filing, and reporting will cut human intrusions and reduce opportunities for tax revenue cheating in the Nigerian tax system.

Challenges and limitations of accountability mechanisms in Nigeria's tax system

The challenges and limitations of accountability refer to the variables that can hinder practical accountability in institutions such as tax revenue authorities. Nigeria's tax system's current state of accountability mechanisms suffers some challenges and limitations requiring stronger monitoring, enforcement and anti-corruption-related measures to address them. Also, citizens should be educated on taxation benefits and the public interest impact of their tax contributions. As accountability is attitudinal and behavioural, its challenges within the Nigerian tax system are evident in the levels and spread of mismanagement, misappropriation, fraud, connivance, bribery,

contract abuse, immoral behaviour, conflict of interest, , dishonesty, kick-back, forgery, theft, embezzlement, and corruption of tax revenue (e.g., Bird, 2010; Awotomilusi et al., 2019; Koumpias et al., 2020; Chindengwike & Kira, 2021). But these challenges may be ascribed to ineffectiveness, inefficiency, and people's hypocrisy, breeding high incidence of cultural norms and ethnicity-based politics of segregation in public institutions in Nigeria. Thus, public service delivery does not match citizens' or taxpayers' expectations, weakening the state-citizen relationship (Suren, 2018). This may stimulate citizens to dodge their constitutional obligations, including paying taxes as citizens' major civic responsibility. The accountability mechanisms challenges and limitations in Nigeria's tax system include:

Internal control system and tax administrative challenge

Internal control system relates to how resources and procedural chain of command in organizations, including tax revenue authorities, are set and managed. Based on the administrative and institutional arrangements, no accounting and internal control system means no accountability (Raimi, Suara & Fadipe, 2013). Similarly, Isallah (2002) found a weak internal control system in public institutions in Nigeria contributing to the nature and character of internal accountability challenges within the Nigerian tax system. Likewise, overlapping and multiple taxation at various government levels (i.e., federal, state, and local council) creates complex situations for taxpayers, complicating accountability issues.

Leadership and corruption challenge

Leadership relates to how people and resources are controlled and managed to achieve success in public institutions, including revenue authorities and society. With clearly fundamental leadership trouble caused by peoples' primary objective of self-enrichment to occupy leadership positions (Enahoro, 2013); the activities of such leaders are inimical and fueled by corruption in public governance. While this act erodes tax revenue; such leaders go unpunished in Nigeria (Dari, 2005; Bala, 2004; Lawrence, 2004; Gabriel; 1991). Whereas leadership styles in tax authorities, like other public institutions, do not appear to be democratic; but autocratic and dictatorship in nature, this compounds accountability challenges within the Nigerian tax system. Also, introducing different socio-cultural norms in public service leadership distorts public accountability and governance in Nigeria. So bred pervasive corruption with significant reports of fraud, theft, bribery and unethical conduct associated with the tax officials.

Attitude and compliance challenge

Attitude relates to a person's opinions, views, and general feelings about paying taxes. Whereas attitude has something to do with character, Albert Einstein says, "weakness of attitude becomes weakness of character". As the attitude of tax stakeholders is weak, evidenced by their tax non-compliance issues (Igbeng et al., 2015); this reveals a lack of rules observance, aptitude, value system, and commitment, negatively impacting integrity and objectivity within the tax system. Importantly, attitude shapes stakeholders' collaborations to evade or avoid paying taxes. Also, compliance is compounded by weak law enforcement and monitoring, poor human capacity, and ineffective training. Thus, distorting efficient tax administration further led to leakages in tax revenue collection.

Exchange of information and transparency challenge

Information relating to tax stakeholders, such as cost, expenses and incomes, are not easily and timely exchanged between the tax officials and other public and private sector organizations, even with official requests made, and in the light of the Freedom of Information Act 2011 in Nigeria. This distorts the duties of tax officials, especially those in audit sections, compliance and investigation

assignments, and compliance research reviews. Alternatively, if information is obtained, it may need to be more systematic and transparent. Thus, compounding the accountability challenges in establishing an efficient tax system in Nigeria.

Improvement opportunities for accountability mechanisms in Nigeria's tax system

Despite the accountability challenges and limitations, opportunities abound for improvements, including creating an ombudsman to deal with taxpayers' complaints and grievances freely.

This is to boost accountability and transparency and build public trust in the Nigerian tax system.

Also, further comprehensive tax reforms can be introduced to harmonize tax rates, simplify tax structures, and reduce taxpayers' burden. Further, the government should prioritize training and build the capacity necessary for tax officials to ethically and effectively discharge their obligations. Equally, data analytics and technology should be leveraged to improve tax administration and detecting non-compliant taxpayers to safeguard transparency in Nigeria's tax system.

Existing accountability support measures within Nigeria's tax system

There are existing accountability support measures that encourage transparency, integrity, and ethical conduct in Nigeria's tax system. Such measures include different policies, initiatives, and practices to improve accountability via public governance. Readers may avail themselves of accountability measures documents, most of which are freely available Internet online. For example, information technology is driving changes in government processes and monitoring increasing transparency, citizens' collaboration, and participation (Catt & Murphy, 2003; Innes & Booher, 2004; Stivers, 2008; Cuillier & Piotrowski, 2009; Jaeger & Bertot, 2010; da Cruz, 2015). In Nigeria, accountability support measures seem to institute, including anti-corruption agencies i.e., the Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and Other Related Offences Commission (ICPC). The Nigerian Financial Intelligence Unit (NFIU) records bank transactions for further investigation. Other measures are the Freedom of Information Act (FOIA) for accessing and utilizing government information, the Whistleblower Protection Policy for citizens to report abuses and corruption, and Public Procurement Reforms to ensure public procurement processes comply with value-for-money requirements to reduce corruption. Further initiatives include the technology and digital solutions to digitalize tax administration e.g., taxpayer identification number (TIN) verification system, electronic platforms for tax filing and payments. There are initiatives about taxpayer education and awareness campaigns, strengthening tax auditing capacities, adopting special tax audit teams, and strengthening parliamentary supervisory and monitoring functions. Given the accountability support measures above, public awareness should be deepened to reinforce the existing measures in promoting a rule compliance culture within the Nigerian tax system.

Proposed evidence-based strategies to enhance accountability in Nigeria's tax system.

Given the tax compliance issues; for example, tax avoidance and evasion, mismanagement, and tax non-compliance, a proposed evidence-based strategy is crucial to enhance accountability in Nigeria's tax system. The strategies will foster transparency, integrity, and efficiency and sustain public confidence in government and its institutions (Catt & Murphy, 2003; Innes & Booher, 2004; Bingham et al., 2005; Hood & Heald, 2006; Bauhr & Grimes, 2014) although increasing tax revenue yield for financing sustainable development. Proposed evidence-based strategies to enhance accountability tax systems can be drawn from other countries, where they are succeeding in tax administration and simplification comprising the UK, Australia, and New Zealand (James et al., 2015). These evidence-based strategies can be applied in Nigeria's tax system for increased tax compliance and revenue yield, including:

1. Transparency in tax policy and information sharing: The tax policy should be designed to be transparent, and its implementation must include information detailing taxpayers' duties and rights. Also, an account on tax revenue utilization to enhance accountability. For example, tax policy transparency has been achieved in countries including South Africa, Denmark, Uganda, the USA, the UK, Sweden, and Australia to encourage the voluntary compliance of taxpayers while increasing tax revenue. Towards tax policy transparency, enforcement, and penalties should be strengthened.
2. Tax laws, processes, and procedures must be simplified: By simplifying tax laws, processes, and procedures; will reduce ambiguity and compliance costs, which can make it easier for the taxpayers to comply with. For example, in New Zealand, tax compliance by small businesses has improved and increased tax revenue when the "simplified tax system" was introduced (James et al., 2015). Whereas tax laws must be reinforced and strictly enforced; also, penalties for defaulters of tax must be made rigid to deter deviant behaviour. Tax authorities should be more proactive than reactive in detecting tax offenders. This way, accountability will enhance voluntary compliance for increased tax revenue yield.
3. Effective tax enforcement, monitoring, and auditing procedures: While tax laws should be robust, strong enforcement, monitoring, and auditing measures must be ready to implement the laws. For example, risk-based auditing and rigid penalties for tax evaders create deterrence and encourage compliance. In Australia, data matching was used for risk analysis that enhanced tax enforcement and tax revenue collection.
4. Embrace technology for digitalizing tax administrative processes: Technology for digitalizing tax administrative processes such as electronic filing, payment, and digital platform systems should be used to update tax processes. For example, in Estonia and South Africa, the digitalization of tax administrative processes has increased taxpayers' compliance. Such tax administrative processes have been modernized or streamlined to eliminate the opportunities for corruption while enhancing accountability.
5. Promote taxpayer education: The education of taxpayers through awareness campaigns are essential for understanding tax responsibilities among businesses and citizens. Information is power; thus, when taxpayers are informed, they are likely to exhibit high compliance with tax laws and demand explanations for the use of the tax paid.
6. Promote tax research: Research in various tax, including theory and practice, should be encouraged and adequately financed. Journal publications such as the FIRS Journal of Tax Studies should be timely, steadily published, and circularized for a wide readership. Linking with online academic databases such as Scopus is a better idea.
7. Whistleblower protection mechanism: The whistleblower protection mechanism must be properly observed and enforced to urge people to report tax malpractices without fear of reprisal. Whistleblowers have a substantial role in revealing tax corruption and fraud for improved accountability and increased tax revenue collection.
8. Political leadership and commitment: Political leaders should show commitment in accountability and support measures for effective implementation. Leaders should prioritize tax reforms with strong commitments to fight corruption to improve tax administration. For example, incentives comprising tax credits or deductions or discounts to complaints taxpayers can promote voluntary compliance, yet with potential for compliance issues.
9. Citizens' participation in tax policy making: The citizens should be involved in decision-making on tax policy to enhance accountability. So, citizens as stakeholders in Nigeria's tax system must be contacted to engage in effective collaboration for decision, data, and knowledge exchange. The stakeholders may be local and/or international persons and organizations willing to share their technical expertise, capacity-building aid, and best practices to enhance accountability measures.

10. Maximize international collaboration and information exchange systems: Collaboration and partnership between countries worldwide in sharing tax-related information helps combat tax evasion and offshore tax shelters. The OECD has developed Common Reporting Standard (CRS) to enable financial account information to be automatically exchanged between countries to promote tax transparency worldwide.
11. Capacity building and adequate training of tax officials: The capacity to enforce the tax laws transparently and effectively depends on the tax 'fficials' knowledge. Thus, invest in tax administration training and capacity building to improve tax officials' strengths and skills for better performance. Tax revenue authorities in Tunisia, Morocco, South Africa, and Rwanda; for example, have adequately trained their tax officials to enhance their ability to improve tax revenue collection.

Whereas adopting accountability strategies may with face issues including change conflict, resource limitations, and administrative obstacles, overcoming these issues will require strong political-will political will, stakeholder collaboration, and long-term reform commitment. The effective and genuine implementation of the proposed evidence-based strategies to enhance accountability in Nigeria's tax system will lead to a robust tax system: efficient and transparent in optimizing tax revenue collection for the country's sustainable development. These evidence-based strategies can be adapted, and effectively assessed in Nigeria's context.

Discussion of findings, conclusion, and recommendations

Discussion of findings

This study has explored the important role of accountability support in improving Nigeria's tax system for increased tax revenue yield. By qualitative desk review approach, relevant literature and sources consulted have revealed significant findings, as well as evidence-based strategies for ensuring accountability in Nigeria's tax system have been identified.

Based on the first research objective and question, the study of the current state of accountability mechanisms in Nigeria's tax system has revealed some progress, challenges, and improvement opportunities. Whereas the legal framework and structured organizations exist at the federal, state and local government levels for tax administration in Nigeria, financial reporting and transparency initiatives and digitalization and technology adoptions mainly at the federal level for simplifying tax processes have been implemented. Challenges of tax revenue management continue and are propelled by issues of the internal control system and tax administrative processes, leadership and corruption, stakeholders' attitude and compliance with laws, and exchange of information and transparency matters. These challenges emphasize improvement opportunities such as creating an ombudsman to freely deal with taxpayers' complaints and grievances that can enhance accountability, tax compliance, and revenue collection in Nigeria. The findings of this study are consistent with those of scholars who revealed that transparency is the source of accountability to build public trust in governance and government institutions for increasing tax revenue through voluntary compliance in Nigeria (Awotomilusi et al., 2019; Koumpias et al., 2020; Chindengwike & Kira, 2021).

Based on the second objective and question, the study of the existing accountability support measures identified the anti-corruption agencies such as EFCC, ICPC, and the NFIU. Also, the use of electronic platforms for tax filing and payments such as being championed by the FIRS. These measures reveal the government's commitment to promoting a more accountable tax system in Nigeria. The findings of this study are in line with what scholars expressed that the anti-corruption agencies and technology-driven solutions change the government processes and monitoring and increasing transparency, citizens' collaboration, and participation (Catt & Murphy, 2003; Innes & Booher, 2004; Stivers, 2008; Cuillier & Piotrowski, 2009; Jaeger & Bertot, 2010; da Cruz, 2015).

Equally, based on the third objective and question, the study has proposed evidence-based strategies to enhance accountability for increasing tax revenue yield in Nigeria, including transparency in tax policy and information sharing; tax laws, processes, and procedures simplification; effective tax enforcement, monitoring, and auditing procedures; embrace technology for digitalization of tax administrative processes; promote tax research; promote taxpayer education; whistleblower protection mechanism; political leadership and commitment; citizens participation in tax policy making; maximize international collaboration and information exchange systems; and capacity building and adequate training of tax officials. These findings agree with those of the scholars who revealed that such accountability strategies would encourage transparency, integrity, and efficiency and sustain public confidence in government and its institutions (Catt & Murphy, 2003; Innes & Booher, 2004; Bingham et al., 2005; Hood & Heald, 2006; Bauhr & Grimes, 2014).

Conclusion

To conclude, accountability support has an important role in optimizing tax revenue yield and encouraging sustainable development within Nigeria's tax system. By employing the accountability mechanisms identified, capitalizing on the known existing measures and tackling the challenges while utilizing the improvement opportunities, and implementing the evidence-based strategies proposed, an efficient tax system can be established and sustained in Nigeria. This will enhance taxpayers' voluntary tax compliance by reducing tax avoidance and evasion and increasing tax revenue collection. An efficient Nigerian tax system will not only improve public confidence and state-citizen relation, but also provide the much-needed revenue for financing sustainable development projects to enhance the living conditions of society.

While the findings of this study reveal the significance of citizens' engagement, transparency and technological improvements in encouraging a culture of voluntary tax compliance, this will tackle tax revenue corruption and tax avoidance and evasion in Nigeria's tax system. However, it is important to recognize some limitations of this study. As a qualitative desk review study, only existing literature and sources were used that may not comprise all the aspects of the topic. Also, primary data were not collected nor used in this study which may limit its depth of analysis. So, future research should include empirical studies, stakeholder involvements, and surveys to better understand the effectiveness of particular accountability support measures in Nigeria's tax system. Also, the influence of cultural, socio-economic and political factors on tax compliance behaviour should be explored in obtaining valuable insights for policymaking.

Whereas boosting accountability support in Nigeria's tax system will remain an ongoing drive, this requires promising commitment from the tax authorities, policymakers, governments and citizens. If the challenges and limitations identified by this study are addressed and if we build on the proposed evidence-based strategies, a robust and efficient tax system for increased tax revenue yield will be sustained to help finance sustainable development in Nigeria.

Recommendations

The recommendations below are vital in prioritizing accountability support for an efficient tax system to optimize voluntary tax compliance and increase tax revenue yield in Nigeria.

1. The whistleblower protection legislation should be strengthened, and its practical use should be more guided so that individuals may willingly report any malpractice about tax matters freely without fear of being identified and witch-hunted.
2. Business and individual taxpayers should be engaged in forums that ensure participation in tax consultation support for creating tax policies and guidelines with more responsibility

- and ownership interests to increase tax compliance and public trust in the tax system.
3. Tax authorities should ensure that proper and efficient internal control systems which support accountability exist in various sections and departments across tax offices towards exposing tax stakeholders' unethical behaviour.
 4. Incentives and sanctions should be appropriately used to regulate human conduct while changing stakeholders' attitudes towards professionalism and quality service delivery in the Nigerian tax system.
 5. Additional efforts should be tailored towards campaigning for taxpayer education using numerous media to enhance tax awareness and its significance in promoting a culture of taxpayers' voluntary compliance.
 6. Exchange of information between public-and-private sector tax stakeholders should be pushed, and information should increasingly be made available in a transparent manner in compliance with the Freedom of Information Act 2011.
 7. Added commitment by the government should be tailored towards investment in digital and technological solutions to improve transparency and efficiency in tax administration, which will simplify tax processes for taxpayers to meet their tax obligations routinely.
 8. Leaders of tax authorities should adopt good leadership and management techniques to control and direct their organizations, mainly leading by example, shunning personal bias and not suppressing stakeholders in the tax system.
 9. Added commitment by the government and tax authorities should be tailored towards increasing the budgets for training and human capacity building for tax officials to support their abilities in enforcing and monitoring tax compliance.

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