
IPSASs ACCRUAL BASES ADOPTION AND TAX COMPLIANCE IN DELTA STATE PUBLIC SECTOR

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Abstract

This study examine the impact of IPSAS accrual basis adoption and tax compliance in Delta State Public Sector. IPSAS accrual basis adoption is proxied with government accountability and transparency whereas tax compliance is divided into enforced and voluntary tax compliance. The study adopted the cross-sectional survey research design with a sample size comprising of one hundred and sixty-one (161) respondents from Federal Inland Revenue Service (FIRS) and Delta State Inland Revenue Service (DSIRS). Primary data source was adopted and questionnaire were designed to obtain information from respondents. The Spearman Rank Correlation techniques was used for data analysis through the use of SPSS 16.0 output. The findings revealed that IPSAS accrual basis adoption has a significant positive relationship with enforced and voluntary tax compliance in Delta

State public sector. It is, therefore, recommended that the three tiers of government should ensure strict compliance to the requirement of the standards (IPSAS) and tax payers should be given adequate information about the new IPSAS standards. The study also recommended for future research to compare the rate of tax compliance between the three tiers of government in Nigeria after the adoption of IPSAS accrual basis in Nigeria.

Keywords: IPSAS Accrual Basis Adoption, Enforced tax Compliance, Voluntary Tax Compliance.

The development and adoption of the International Public Sector Accounting Standards (IPSAS) has its origin in the accounting profession as a way to improve the transparency of governments and their agencies by improving and standardizing financial reporting.

The International Public Sector Accounting Standards deal with issues related to the presentation of annual general purpose financial statements (GPFS) of public sector reporting entities other than government business enterprises (GBEs). Over the years, the Nigerian public sector adopted the cash basis of accounting system to record and prepare its financial statements. This basis, though ease to use, recognized revenue and expenditure only when they are realized and was criticized on the basis that it leads to waste, inefficiency, poor service delivery, overspending, lack of accountability and transparency (Ofegbu, 2014). Therefore, the application of this principle of fund accounting to financial reporting has been a major challenge.

Financial reports prepared in accordance with IPSAS allow users to assess the accountability for all resources an entity controls and the deployment of those resources, assess the financial position, financial performance, and cash flow of the entity and make decisions about providing resources to, or doing business with the entity. Timely, clear, and open annual financial statements play significant role in the accountability of government to their citizens and their elected representatives. The benefits of achieving consistent and comparable financial information across jurisdictions are very important and IPSAS have been established by IPSAS Board to assist in that endeavour (Stephen, Mercy, and Wynne, 2012).

Many developing countries, particularly in the Sub-Saharan African are characterized by massive corruption, poverty and lack of transparency in the conduct of government business. Nigeria, for instance, has been adjudged as one of the most corrupt countries in the world and had been ranked 136 out of 175 countries on corruption perception index by Transparency International (2015) on their perception of public sector transparency and accountability.

Every year, huge sums of money are being generated as revenue from various sources including taxes. Although tax compliance rate in Nigeria is still low due to level

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of corruption and other reasons, there is no transparency on its accountability. It is against this backdrop that this study seeks to examine the impact of IPSAS adoption on tax compliance in Delta State, Nigeria.

Statement of the Problem

Government accounting involves the determination of how much revenue it receives at any point in time, the sources of the revenue, the amount that it spent and the purpose for the spending as well as the financial obligations it has accrued. Despite the set rules and regulations to enforce these principles by the ministries, Departments and Agencies (MDAs), compliance with these principles remain a major challenge. Many loopholes have been known to have existed in carrying out these tasks. It is for this reasons that this study seeks to examine the impact of IPSAS adoption on tax compliance in Delta State public sector.

Purpose of the Study

The main purpose of the study was to examine the impact of IPSAS adoption on tax compliance in Delta State public sector. Specifically, the study sought to:

1. Find out the relationship between IPSAS adoption and mandatory tax compliance in Delta State public sector.
2. Find out how IPSAS adoption enhance voluntary tax compliance in Delta State public sector.

The following are the research questions on which an attempt is made to provide answers to in the course of the study:

1. Is there any relationship between IPSAS adoption and mandatory tax compliance in Delta State public sector?
2. How has IPSAS adoption enhance voluntary tax compliance in Delta State public sector?

This study is restricted to staff of Federal Inland Revenue Service (FIRS) in Asaba, Delta State and the staff of Delta State Internal Revenue Board. These two bodies were chosen for the study because they have in-depth knowledge of the reactions of the taxpayers in paying their taxes as at when due.

This study is necessary as a result of the alleged high level of corruption in the public service, absence of any evaluation process of performance as well as high weakness of tax compliance and the low level of government performance in providing basic social amenities to the citizenry. It is expected, therefore, that this study will be relevant to many stakeholders such as government tax authorities, the tax payers as well as the general public.

The reminder of this paper is organized as follows;

Section two deals with review of related literature; section three deals with the methodologies employed; section four deals with the data presentation, analysis and interpretation while section five concludes the study with recommendations.

Review of Related Literature

This section deals with comprehensive review of literature with regard to conceptual framework, theoretical framework and empirical review.

Conceptual Framework

IPSAS

The development of the IPSAS has its origin in the accounting profession so as to improve transparency and accountability of governments and their agencies by improving and standardizing financial reporting. Transactions are generally common across both the private and public sectors according to Deloitte (2019). Thus, there has been attempts to have IPSAS converged with the equivalent International Financial Reporting Standards (IFRS). The IPSAS maintains the accounting treatment and original text of the IFRS unless there is a significant public sector issue that warrants a departure. Also, the IPSAS are developed for financial reporting issues that are either not addressed by adapting of IFRS or for which no IFRS has been developed.

For the purposes of IPSAS, the ‘public sector’ refers to national governments, regional governments (e.g. state, provincial, and territorial), local governments (e.g. town and city), and related government entities (e.g. agencies, boards, commissions, and enterprise). The IPSAS are intended to be applied in the preparation of general-purpose financial reports that are intended to meet the needs of users who cannot otherwise command reports to meet their specific information needs.

Aliyu and Balarabe (2015) noted that most of the IPSAS are based on accrual basis which follows the requirement of IFRS. Ijeoma and Oghoghomeh (2014) maintain that the IPSAS regulates financial accounting processes of government sectors excluding profit making public firms. The motivation for application of the standards in public sector is their ability to provide a more transparent and accurate financial overview of firms listed in the Stock Exchange with the implication being a radical change in practice of financial reporting and easy comparability (Brusca, Caperchione, Cohen, and Rossi, 2016). The World Bank and International Monetary Fund (IMF) have fully accepted the IPSAS. They also require all countries or bodies to comply to the requirement of the standards for accounting for funds. Furthermore, the international organizations also require countries they provide funds with to follow the requirement of IPSAS. More importantly, the need for globalization, ease in management of international trade and implementation of joint international development projects requires comparable and similar financial accounting standards. This is because practice and implementation of the standards greatly varies between nations in terms of structure: cash-basis or accrual-based financial disclosure. Most

creditor countries are beginning to comply with IPSAS to assure themselves that funds and grants given are used in the public interest (Izedonmi and Idadin, 2013).

IPSASs Adoption and Quality Financial Statement

Iyoha and Faboyede (2011) maintain that financial statements, apart from stating the financial position of an entity, provides other information such as cash flow, changes in Asset/Equity and value added of an enterprises for a defined period of time to which it related. Therefore, the information financial statement contains is useful to a wide range of users to make economic decision and also to evaluate the performance of the entity or government. Similarly, Okpala (2012) noted that financial reports can only be regarded as useful if it represents the ‘economic substance’ of an organization in terms of relevance, reliability, comparability, completeness and understandability.

The idea of transition from the cash based to the current accrual based IPSASs, is therefore, to ensure that the financial statement posses this economic substance. According to Adebisi (2015), it has become a reality to adopt the Accrual based reporting for the government’s activities to recognize both accrued expenses and income such as taxes for the entire period. Furthermore, every activity will be credible only if it is reported based on realities of circumstances and duration. Accrual concept obviously observes this essentials for realities in its application. With accrual basis, all transactions are recorded in the books when they occur, even if no cash changes hands.

IPSASs Adoption and Public Accountability and Transparency

The global trends of event have shown the need to address issues based on transparency. Infact, government financial reports are used by stakeholders to examine not only how common wealth are appropriated but also used to know financial health and management of public resources. Financial information should therefore be transparent in order to effectively hold government to be accountable for its use of public funds. Without doubt, accountability and transparency is all about being responsible for those who have invested their trust, confidence and resources to someone in assigned position or office or duty. Accountability increases discourse in accounting reports. Accountability is the obligation to demonstrate that work or assignment or duty has been conducted in accordance with agreed rules and standards and the officers reports fairly and accurately on performance result vis-à-vis mandated roles and plans (Ijeoma, 2014). Thus, in relating adoption of IPSAS to accountability and transparency, Okoughenu and Domma (2016), concluded that IPSAS adoption in Nigeria will enhance Accountability and Transparency in government accounting system. Similarly, Otunla (2015) encapsulates the advantages of IPSAS adoption by the government thus:

- Accountability increase disclosure in accounting reports;
- Transparency, full disclosure of government financial transactions;

- Basis for efficient and efficient public sector management;
- Enhanced implementation of the freedom of information (FOI) Act 2011: the accountability and transparency requirements of IPSAS are consistent with and support the provision of the Nigeria FOI Act 2011 which seeks to promote access to government information;
- Enables stakeholders to assess how well their resources have been utilized.

Concept of Tax Compliance

A tax system is one of the most effective means of generating a nation's internal resources and it leads to building a conducive environment for promoting the growth and development of the nation (Akintoye and Tashie 2013). Tax compliance is seen as a process whereby taxpayers file all the required tax returns by declaring all income paying the exact tax liability using applicable tax laws and regulation (Pacil and Mustapha, 2011; Masud, Aliyu, and Gambo, 2014). Marti (2010) notes that tax compliance refers to fulfilling all tax obligations as specific by the law freely and completely. Freanzoni (1999) refers tax compliance to mean;

- True reporting of the tax base;
- Correct computation of tax liability;
- Timely filling of the return; and
- Timely payment of the amount due.

However, James Murphy and Reinhart (2005) cited in Samuel (2011) included spirit of law and code to the above definition. Accordingly, tax compliance means complying to pay tax with spirit of honesty and the spirit of the law. Similarly, tax compliance may be seen in terms of tax avoidance and evasion. Tax avoidance is the use of tax laws to reduce tax payment. On the other hand, tax evasion is out rightly non-payment of tax. Tax evasion and tax avoidance leads to a reduction of government revenue (Nkwe, 2013). Tax evasion is a willful act of non-compliance with the tax laws. This form of behaviour among tax payers usually translate to "tax gap". Tax gap means the difference between the actual revenue collected and the amount that would be collected if there were hundred percent (100%) compliance. Tax compliance is one of the indicators of revenue realization, which is in accordance with the target set.

According to Samuel (2011), tax compliance can be affected by Honesty, Guilt and shame. Taxpayer benefit from the government creative compliance can be classified into two: voluntary and enforced. Voluntary compliance originates from taxpayers' trust in authorities, whereas enforced compliance is fostered through the power of authorities to effectively carry out audits and impose times (Kirchler, 2007).

The difference between voluntary and enforced compliance is reflected in taxpayers' motivational postures. Wahl, Kastlunger, and Kirchler (2010) have show that voluntary tax compliance is positively related to commitment and capitulation, but negatively related to resistance and disengagement. Enforced tax compliance shows a

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positive relation with resistance. Kirchler, Hoelzl and Wah (2008) argue that the classical tools of economic deterrence, which comprise frequent tax audits and reasonably high fines for tax evaders, work best in an antagonistic climate between tax authorities and taxpayers. Furthermore, taxpayers may endorse enforced compliance when they perceive an authority detecting and punishing illegal tax evaders and proving its legitimacy. Recognizing the legitimate power of an authority may be associated with cooperative postures, while perceptions of illegitimate power may characterize those who posture with resistance of disengagement. Therefore, the concept of tax compliance can be better explained according to Kamil (2015) as follows with:

- Attribution Theory
- Theory of planned behaviour, and
- Social Learning Theory

The concept and theories of tax compliance

Tax compliance as a concept has various definitions. Palil and Mustapha (2011) and Musad, Aliyu and Gambo (2014) refer tax compliance to mean a process whereby tax payers file all the required tax returns by declaring all income accurately and paying the exact tax liability using applicable tax laws and regulations. According to Marti (2010), tax compliance refers to fulfilling all tax obligations as specified by the law freely and completely. Andreoni, Erard and Feinstein (1998) see tax compliance as the degree of voluntary agreement by tax payers to fulfill their tax obligations to the government without the use of force. Franzoni (1991) refers tax compliance to mean: (i) true reporting of the tax base, (ii) correct computation of tax liability, (iii) timely filling of the return, and (iv) timely payment of the amount due. Reinhart (2005) cited in Samuel (2011), include spirit of law and code in the definition. Accordingly, tax compliance means complying to pay tax with spirit of honesty and the spirit of the law. Similarly, tax compliance may be seen in terms of tax avoidance and evasion.

Tax avoidance is the legal reduction in tax liabilities by practices that take full advantage of the tax code, such as income splitting, postponement of taxes and tax arbitrage across income that faces different tax treatment. However, tax evasion consists of illegal and intentional actions taken by individuals to reduce their legally due tax obligations. It is also the willful act of non compliance with the tax law in order to reduce tax liability. Individuals and firms can evade taxes by under reporting incomes, sales, or wealth by over stating deductions, exemptions, or credits or by failing to file appropriate tax returns. For its part government must take actions to ensure compliance with the tax laws as evasion would usually result to tax gap. Tax gap is the difference between the actual revenue collected and the amount that would be collected if there were one hundred percent compliance. In other words tax is one hundred percent compliance less actual revenue (the difference what taxpayers actually owe and what taxpayer actually pay).

Kirchler, Hoelzl and Wahl (2008) classified tax compliance into voluntary and enforced compliance.

Voluntary tax compliance: voluntary compliance originates from taxpayers' trust in authorities. Trust in authorities is a development of synergistic climate where a "service and client" attitude is predominant (Bent and Budark, 2011). Voluntary tax compliance is positively related to commitment and capitulation, but negatively related to resistance and disengagement. In voluntary compliance, taxpayers perceived people in authorities as a part of respective bracket, acts supportive, respect tax payers and applies accountability, transparency and fair procedures. The taxpayers reciprocate by paying the required tax based on the high transparency and accountability in government system. Recognizing the legitimate power of an authority may be associated with cooperative postures.

Enforced tax compliance: Enforced compliance is fostered through the power of authorities to effectively carry out audits and impose fines (Kircher, 2007). Enforced tax compliance shows a positive relation with resistance. Kirchler et al argue that the classical tools of economic deterrence, which comprise frequent tax audits and reasonably high fines for tax evaders, work best in an antagonistic climate between tax authorities and taxpayers. Furthermore, taxpayers may endorse enforce compliance when they perceive an authority detecting and punishing illegal tax evaders and proving its legitimacy. Illegitimate power may characterize these who posture with resistance or disengagement.

Theories of Tax Compliance

Attribution Theory: Propounded by Havold Kelley (1973), this theory tries to find out what is causing what, or what motivates anyone to do anything. The theory indicates that the response of an individual gives to an event depends on his interpretation. Using this theory to explain tax compliance, the response of the taxpayer to comply is a function of his perception on the tax system. If the tax system reflect transparency, it will boost the moral (willingness) of the taxpayer to pay their taxes accurately and as at when due. Eiya, Ilaboya and Okoye (2016) affirmed that fairness in a tax system put in place will encourage the taxpayer to pay other taxes as at when due.

Theory of Planned Behaviour: This theory is propounded by Fishbein and Ajzen in 1975. This theory explains that the behaviour generated by the individual arises because of the intention to behave that way. According to the theory, personal attitudes towards behaviour are derived from beliefs about consequences of said behaviour, namely behavioural beliefs. Determinants of intentions related to personal factors are attitudes towards personal behaviour. Research conducted by Ozer and Yilmax (2011) reveals that attitudes have better predictive abilities than subjective norm and perceptual

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control. Hidayat and Nugruho (2010), Smart (2012), Aryati (2012), Bidin et al (2011) have proved empirically that attitudes have positive influence on intention. The more positive attitude of taxpayers has to comply with the tax obligations, the greater the intention to fulfill them. If attitude of tax disobedience is positive, the not-to-comply intention will be high (Mustikasari, 2008). The behaviour of an individual must not be ruled out when analyzing event and action. Taxpayers will behave positively to pay tax as reported if he is satisfied on the performance of the government. A government that is not accountable to the citizens may not achieve its aims and objectives. Therefore, accountability and transparency is a function of taxpayers' behaviours towards voluntary tax compliance (OECD, 2007).

Social Learning Theory: This theory was propounded by Bandura in 1977. It stated that an individual can learn through observation and direct experience. The social learning includes; attention, retention motion reproduction and reinforcement. Social learning theory fits in to explain the behaviour of taxpayers towards tax compliance as previous studies such as Jatmiko (2006) used it to explain the behaviour of taxpayer in respect of their obligation to paytax as reported. Accordingly, a taxpayer will be willing to voluntarily pay his tax based on what he has learnt and experienced. For this reason, sufficient education or knowledge or awareness or experience is a function of the awareness or experience a taxpayer had and is specifically related to the process of strengthening, where a taxpayer is compelled to pay their taxes. Also, the experience and knowledge a taxpayer had about the fairness of government accounting system is a function of the rate of tax compliance (Ocheni, 2015; Siahann, 2013, and Modugu, Eragbhe, & Izedonmi).

Methodology

Population of the Study

The population of the study consisted of the staff of Federal Inland Revenue Service (FIRS), Asaba and the State Inland Revenue Service (SIRS), Asaba.

Sample Size

A sample of one hundred and sixty-one (161) persons was selected at random, representing 68% of the total population. The Yamane sample selection technique was adopted by the study since it was not possible to cover the entire staff in the organizations. The sample size calculation was done as follows:

$$N = \frac{N}{1 + N*(e)^2}$$

where N = the population size

n = the sample size

E = acceptable sampling error

* = 95% confidence interval is assumed (p=0.5).

Instrumentation

The instrument was a survey questionnaire with a Likert-scale response option divided into two sections. Options provided for answering the questionnaire include Very Large Extent (VLE), Large Extent (LE), Not Sure (NS), Poor Extent (PE), Very Poor Extent (VPE). The validity of the questionnaire was confirmed by three experts. Pilot survey was adopted for the reliability test and it yielded correlation coefficient of 0.88.

Estimation Techniques

The techniques of estimation adopted for the study is the Spearman Rank Correlation Coefficient. Precisely, the Spearman Rank Correlation Coefficient was used for data analysis through the use of SPSS 16.0 output.

Variables in the Study

Independent variable = IPSASs accrual basis adoption (government accountability and transparency).
 Dependent variable = tax compliance (enforced tax compliance and voluntary tax compliance).

Data Presentation, Analysis and Interpretation

Data Analysis

The data for the study was presented (see appendix 1) while the analysis was done using 16.0 version and the result is shown in the table I, below:

		Voluntary tax compliance level is satisfactory in Nigeria	Mandatory compliance level is satisfactory in Nigeria	Government transparency is high in Nigeria
Voluntary tax compliance level is satisfactory in Nigeria	Correlation coefficient sig. (2-tailed)	1.00	0.082 0.334 140	0.046 0.586 140
	N	140		
Mandatory compliance level is satisfactory in Nigeria	Correlation coefficient sig. (2-tailed)	0.082 0.334 140	1.000 140	-0.031 0.716 140
	N			
Government	Correlation	0.046	-0.031	1.000

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transparency is high in Nigeria	coefficient sig. (2-tailed)	0.586 140	0.716 140	140
	N			

Source: SPSS 16.0 output

Test of Hypothesis one: IPSAS adoption has no significant relationship with enforced tax compliance in Asaba. As seen from the SPSS result above, the relationship between IPSAS as proxy by government transparency and enforced compliance is negatively significant with a coefficient of -0.031 significant at 7.16% level of significance. We therefore reject the null hypothesis that IPSAS adoption has no relationship with enforced tax compliance in Asaba and accept the alternative hypothesis that IPSAS adoption has a weak but negative relationship with enforced tax compliance in Asaba.

Test of Hypothesis Two: IPSAS adoption has no significant relationship with voluntary tax compliance in Asaba.

As seen from the SPSS result above, the relationship between IPSAS as proxy by government transparency and voluntary compliance is positively significant with a coefficient of 0.046, significant 0.58% significant level. We reject the null hypothesis that IPSAS adoption has no significant relationship with voluntary tax compliance in Nigeria and accept the alternate hypothesis that IPSAS adoption has a moderately significant and positive relationship with voluntary tax compliance in Asaba.

Discussion of Findings

From Table 1 above the correlation result indicates that there is positive significant relationship between IPSASs accrual basis and Tax compliance in Nigeria. The implication of this is that the costs of litigation will reduce. Tax authorities do not need to force tax payers to comply. Naturally and morally, tax payer will voluntarily pay their tax if the government’s accounting system reflects transparency, fairness and the in about the system. Therefore the findings comply with social learning theory by Bandura (1977). The summary of the findings are stated

1. There is a low level of voluntary tax compliance in Nigeria.
2. Citizens knowledge of government financially activities improves tax compliance.
3. IPSAS adoption has improved the accountability level of government in Nigeria.
4. IPSAS adoption has weak negative relationship with enforced tax compliance in Nigeria.
5. IPSAS adoption has a significant positive relationship with voluntary tax compliance in Nigeria.

Conclusion

The study examines the impact of IPSASs accrual basic adoption and tax compliance in Nigeria. The adoption of IPSASs in the developing countries, like Nigeria is one of the vital reference in the public sector accounting prior the adoption, government financial reports was not transparent because it was not prepared based on accrual concepts thus, economic reality was not reflected, thereby reduced the confidence and trust on the government by the tax payers. Consequently tax payers were not complying to pay their tax. However, IPSAS, accrual basics has come to install trust and trust and confidence on government accounting system. This study therefore found that the adoption of IPSASs accrual basis improved tax compliance in Nigeria.

Recommendations

Based on the findings of the study it is therefore recommended that

- i. The three tiers of government should ensure total compliance to the standards (IPSASs).
- ii. The tax payers should be given ad adequate information or education about the new standards(IPSASs).

Recommendation for Further Research

The study recommends for further research to compare the rate of tax compliance between the three tiers of government after the adoption of IPSAS accrual basis in Nigeria.

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**APPENDIX
SECTION A
INSTRUCTION**

Please read the questions carefully and indicate your option by placing a tick in the appropriate box

1. Sex: Male (), Female ()
2. Age: 20-30 () 31-40 () 41-50 () 51-6- () 61 and above ()
3. Marital status: single () married () divorced/separated () widow/widower ()
4. Highest academic qualification: SSCE () OND/NCE () B.Sc/HND () MBA/MSc () Ph.D ()
5. Professional qualification: CAN/ACAL () FCA/FCNAC () FCTI/ACTI () more than one of the above () others () none ()
6. Categorization: staff of EIRS () Academician () Staff of FIRS () Tax payer ()

Section B

Please tick as appropriate from the following preferences key:

VLE	LE	NS	PE	VPE
Very Large Extent	Large Extent	Not sure	Poor Extent	Very Poor Extent

S/N	Accountability and tax compliance	VLE	LS	NS	PE	VPE
1.	Government accountability influences tax compliance					
2.	Level of accountability is high in Nigeria					
3.	Most citizens are satisfied with government reporting and accountability practices					
4.	Government transparency is high in Nigeria					

S/N	IPSAS Adoption and Voluntary tax compliance	VLE	LS	NS	PE	VPE
5.	Taxpayers knowledge of government accounting system influences tax compliance					
6.	Voluntary tax compliance level is satisfactory in Nigeria					
7.	IPSAS had improved government accountability level in Nigeria					
8.	IPSAS is fully operational in Nigeria					
9.	Voluntary tax compliance level is satisfactory in Nigeria					
10.	Voluntary tax compliance level is high in Nigeria					

S/N	IPSAS Adoption and Enforced tax Compliance	VLE	LS	NS	PE	VPE
11.	Mandatory compliance level is satisfactory in Nigeria					
12.	Tax evasion is still high in Nigeria					
13.	Tax compliance is adequately enforced in Nigeria					
14.	Tax payers evade taxes because of poor compliance enforcement level.					

S/N	IPSAS and Accountability	VLE	LS	NS	PE	VPE
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Ipsass Accrual Bases Adoption and Tax Compliance in Delta State Public Sector

15.	IPSAS adoption has improved accountability level of government in Nigeria.					
16.	Full implementation of IPSAS will improve accountability in Nigeria					
18.	Knowledge of government financial activities improves compliance					

SEX

	Frequency	Percent	Valid percent	Cumulative percent
Valid male	74	46.0	52.9	52.9
Female	66	41.0	47.1	100.0
Total	140	87.0	100.0	
Missing system	21	13.0		
Total	161	100.0		

AGE

	Frequency	Percent	Valid percent	Cumulative percent
Valid 20-30	14	8.7	10.0	10.0
31-40	47	29.2	33.6	43.6
41-50	54	33.5	38.6	82.1
51-60	18	11.2	12.9	95.0
61 and above	7	4.3	5.0	100.0
Total	140	87.0	100.0	
Missing system	21	13.0		
Total	161	100.0		

MARITAL STATUS

	Frequency	Percent	Valid percent	Cumulative percent
Valid Single	19	11.8	13.6	13.6
Married	120	74.5	85.7	99.3
Divorced/separated	1	0.6	0.7	100.0
Total	140	87.0	100.0	
Missing system	21	13.0		
Total	161	100.0		

HIGHEST ACADEMIC QUALIFICATION

	Frequency	Percent	Valid percent	Cumulative percent
Valid OND/NCE	9	5.6	6.4	6.4
BSC/HND	87	54.0	62.1	68.6
MBA/MSc	37	23.0	26.4	95.0
Ph.D	7	4.3	5.0	100.0
Total	140	87.0	100.0	
Missing system	21	13.0		
Total	161	100.0		

Professional Qualification

	Frequency	Percent	Valid percent	Cumulative percent
Valid CAN/ACA	16	9.9	11.4	11.4
FCA/FCNA	15	9.3	10.7	22.1
FCTI/ACTI	8	5.0	5.7	27.9
More than one of the above.	14	8.7	10.0	37.9
Others	45	28.0	32.1	70.0
None	42	26.1	30.0	100.0
Total	140	87.0	100.0	
Missing system	21	13.0		
Total	161	100.0		

Categorization

	Frequency	Percent	Valid percent	Cumulative percent
Valid staff of EIRS	34	21.1	24.3	24.3
Staff of FIRS	34	21.1	24.3	48.6
Academician	37	23.0	26.4	75.0
Others	35	21.7	25.0	100.0
Total	140	87.0	100	
Missing system	21	13.0		
Total	161	100.0		

Ipsass Accrual Bases Adoption and Tax Compliance in Delta State Public Sector

Categorization

	Frequency	Percent	Valid percent	Cumulative percent
Valid staff of EIRS	34	21.1	24.3	24.3
Staff of FIRS	34	21.1	24.3	48.6
Academician	37	23.0	26.4	75.0
Others	35	21.7	25.0	100.0
Total	140	87.0	100	
Missing system	21	13.0		
Total	161	100.0		

Government Accountability influence Tax compliance

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	5	3.1	3.6	3.6
PE	15	9.3	10.8	14.4
NS	21	13.0	15.1	29.5
LE	56	34.8	40.3	69.8
VLE	42	26.1	30.2	100.0
Total	139	86.3	100.0	
Missing System	22	13.7		
Total	161	100.0		

Level of Accountability is High in Nigeria

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	36	22.4	25.7	25.7
PE	70	43.5	50.0	75.7
NS	24	14.9	17.1	92.9
LE	9	5.6	6.4	99.3
VLE	1	6	7	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

Most of the citizens are satisfied with government Reporting and Accountability Practice.

	Frequency	Percent	Valid	Cumulative
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			percent	percent
Valid VPE	39	24.2	27.9	27.9
PE	48	29.8	34.3	62.1
NS	17	10.6	12.1	74.3
LE	27	16.6	19.3	93.6
VLE	9	5.6	6.4	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

Government Transparency is high in Nigeria

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	52	32.3	37.1	37.1
PE	65	40.4	46.4	83.6
NS	11	6.8	7.9	91.4
LE	5.6	5.6	6.4	97.9
VLE	1.9	1.9	2.1	100.0
Total	87.0	87.0	100.0	
Missing System	13.0	13.0		
Total	161	100.0		

IPSAS Adoption is yielding Great Results in Nigeria

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	25	15.5	17.9	17.9
PE	35	21.7	25.0	42.5
NS	28	17.4	20.0	62.9
LE	33	20.5	23.6	86.4
VLE	19	11.8	13.6	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

Tax payers knowledge of government Accounting system influences Tax compliance

Ipsass Accrual Bases Adoption and Tax Compliance in Delta State Public Sector

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	12	7.5	8.6	8.6
PE	19	11.8	13.6	22.1
NS	17	10.6	12.1	34.3
LE	62	38.5	44.3	78.6
VLE	30	18.6	21.4	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

Voluntary tax compliance Level is Satisfactory in Nigeria.

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	35	37.1	25.0	25.0
PE	44	27.3	31.4	56.4
NS	27	16.8	19.3	75.7
LE	24	14.9	17.1	92.9
VLE	10	6.2	7.1	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

IPSAS has improved government accountability level in Nigeria

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	8	5.0	5.7	5.7
PE	17	10.6	12.1	17.9
NS	21	13.0	15.0	32.9
LE	50	31.1	35.7	68.6
VLE	44	27.3	31.4	100.0
Total	87.0	100.0		
Missing System	21	13.0		
Total	161	100.0		

IPSAS is fully operated in Nigeria

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	16	9.9	11.4	11.4
PE	51	31.7	36.4	47.9
NS	35	21.7	25.0	72.9
LE	35	21.7	25.0	97.9
VLE	1.9	2.1	100.0	
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

Voluntary compliance level is satisfactory in Nigeria.

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	28	17.4	20.0	20.0
PE	59	36.6	42.1	62.1
NS	26	16.1	18.6	80.7
LE	22	13.7	15.7	96.4
VLE	5	3.1	3.6	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

Voluntary tax compliance level is high in Nigeria

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	38	23.6	27.1	27.1
PE	63	39.1	45.0	72.1
NS	22	13.7	15.7	87.9
LE	16	9.9	11.4	99.3

Ipsass Accrual Bases Adoption and Tax Compliance in Delta State Public Sector

VLE	1	6	7	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	100.0	100.0		

Mandatory Compliance level is satisfactory in Nigeria.

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	16	9.9	11.4	11.4
PE	35	21.7	25.0	36.4
NS	17	10.6	12.1	48.6
LE	53	32.9	37.9	86.4
VLE	19	11.8	13.6	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

Tax Expansion is still high in Nigeria

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	2	1.2	1.4	1.4
PE	6	3.7	4.3	5.7
NS	8	5.0	5.7	11.4
LE	70	43.5	50.0	61.4
VLE	54	33.5	38.6	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

Tax compliance is adequately enforced in Nigeria

	Frequency	percent	Valid percent	Cumulative percent
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Valid VPE	31	19.3	22.1	22.1
PE	72	44.7	51.4	73.6
NS	15	9.3	10.7	84.3
LE	13	8.1	9.3	93.6
VLE	9	5.6	6.4	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

Tax payers evade taxes because of poor compliance enforced level

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	4	2.5	2.9	2.9
PE	10	6.2	7.1	10.0
NS	16	9.9	11.4	21.4
LE	62	38.5	44.3	65.7
VLE	48	29.8	34.3	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		

IPSAS Adoption has improved accountability level of government in Nigeria.

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	6	3.7	4.3	4.3
PE	13	8.7	9.4	13.7
NS	12	7.5	8.6	22.3
LE	59	36.6	42.4	64.7
VLE	49	30.4	35.3	100.0
Total	139	86.3	100.0	
Missing System	22	13.7		
Total	161	100.0		

Ipsass Accrual Bases Adoption and Tax Compliance in Delta State Public Sector

Full implementation of IPSAS will improve accountability in Nigeria

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	1	6	7	7
PE	6	3.7	4.3	5.0
NS	13	8.1	9.4	14.4
LE	59	36.6	42.4	56.8
VLE	60	37.3	43.2	100.0
Total	139	86.3	100.0	
Missing System	22	13.7		
Total	161	100.0		

Knowledge of government financial activities improve compliance

	Frequency	Percent	Valid percent	Cumulative percent
Valid VPE	7	4.3	5.0	5.0
PE	13	8.1	9.3	14.3
NS	12	7.5	8.6	22.9
LE	66	41.0	47.1	70.0
VLE	42	26.1	30.0	100.0
Total	140	87.0	100.0	
Missing System	21	13.0		
Total	161	100.0		