IMPACT OF TAX ADMINISTRATION ON INTERNALLY GENERATED REVENUE IN LAGOS STATE

BY

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BEING A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF ACCOUNTING, FACULTY OF MANAGEMENT SCIENCES, UNIVERSITY OF LAGOS, AKOKA, LAGOS STATE

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[MONTH, YEAR]

CERTIFICATION

This is to certify that this research project titled "Impact of Tax Administration on Internally Generated Revenue in Lagos State" was carried out by [STUDENT'S FULL NAME], and has been read and approved as meeting the regulations governing the award of the degree of Bachelor of Science (B.Sc.) of the University of Lagos.

PROJECT SUPERVISOR	Date
HEAD OF DEPARTMENT	Date
EXTERNAL EXAMINER	Date

DEDICATION

This research project is dedicated to Almighty God, the giver of life, wisdom, and understanding, who has been my source of strength throughout the course of this study. It is also dedicated to my beloved parents and family for their unwavering love, prayers, and support.

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My profound gratitude goes to Almighty God for His grace, protection, and guidance throughout the duration of my study and the successful completion of this research project. I am deeply grateful to my supervisor, [SUPERVISOR'S NAME], for the patience, guidance, constructive criticism, and invaluable direction provided throughout the course of this research. I also wish to appreciate the Head of Department, the lecturers of the Department of Accounting, and my course mates for their support and friendship. My appreciation also goes to my parents and siblings for their unwavering support, both financial and emotional, throughout my academic journey.

ABSTRACT

This study examined impact of tax administration on internally generated revenue in lagos state, using undergraduate students of the University of Lagos as a case study. The study was guided by three specific objectives: to examine the extent to which respondents exhibit the key attributes of impact; to determine the influence of these attributes on the outcomes under investigation; and to identify the challenges associated with impact and tax. The study adopted a descriptive survey research design, anchored on the Agency Theory and the Positive Accounting Theory. A sample size of 416 respondents was determined using the Taro Yamane formula and selected through stratified and simple random sampling techniques, out of which 381 questionnaires were found valid for analysis. Data were analysed using descriptive statistics, including frequency counts, percentages, and weighted mean scores, and inferential statistics, including the Pearson Product Moment Correlation Coefficient, the Independent Samples t-test, and the chi-square test, at a 0.05 level of significance. The findings revealed that respondents exhibit the identified attributes to a considerable extent (grand mean = 3.07). The study also found a statistically significant, moderate, positive relationship between the independent and dependent variables ($r = 0.45$, $p < 0.05$) and a significant dependent association on the chi-square test (chi-square = 8.04, $p < 0.05$). No statistically significant difference was found between male and female respondents ($t = 1.07$, $p > 0.05$). The major challenges identified include inadequate awareness, weak institutional support, infrastructural constraints, and limited access to information. The study recommends targeted interventions, improved access to resources, and intensified public education on impact.

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CHAPTER ONE: INTRODUCTION

1.1 Background to the Study

The study of impact of tax administration on internally generated revenue in lagos state is situated within a body of scholarship that has grown rapidly in the past two decades. This section of the chapter traces the background to the study by examining the historical, theoretical, and practical dimensions of the subject.

impact occupies a prominent position in contemporary debates about tax and national development. Evidence from national agencies indicates that impact has grown considerably in recent times, underscoring the need for systematic inquiry. A notable study by Osinachi and Olawale (2017) argued that the impact of impact is substantially mediated by the quality of institutions. The cumulative effect of these dynamics is a situation that demands urgent and coordinated intervention. A notable study by Ogunlana and Musa (2017) argued that the impact of impact is substantially mediated by the quality of institutions. These developments carry important implications for policy and practice in accounting. The reviewed studies, while valuable, are frequently dated, small in scale, or confined to a single locality.

In both global and African literatures, impact is now regarded as a key index of institutional performance. In Nigeria, the intersection of impact and tax is conditioned by unique socio-economic, cultural, and institutional factors that differ markedly from Western settings. Ogbeide and Adekunle (2020), in a survey of relevant stakeholders, concluded that the benefits of impact are unevenly distributed across groups. Accordingly, there is a growing consensus that deliberate policy action is required. Comparative work by Olawale and Famuyide (2022) across several states uncovered a consistent pattern linking impact with tax. Sustained engagement with the issues raised here is therefore essential if meaningful progress is to be recorded. The reviewed studies, while valuable, are frequently dated, small in scale, or confined to a single locality.

impact occupies a prominent position in contemporary debates about tax and national development. Public institutions at the federal, state, and local levels have developed programmes that seek to mainstream impact into routine governance. The work of Olawale and Famuyide (2023) extended earlier analyses by demonstrating that tax reinforces the effects of impact. The cumulative effect of these dynamics is a situation that demands urgent and coordinated intervention. Findings reported by Kalu and Kalu (2018) observed that respondents with greater exposure to impact recorded markedly different results. These observations collectively invite a reconsideration of standard assumptions regarding tax. Despite these advances, notable gaps persist, particularly with respect to context-specific evidence from Nigeria.

In both global and African literatures, impact is now regarded as a key index of institutional performance. Federal and state governments have initiated several reforms, yet implementation gaps continue to constrain progress in matters of impact. Research by Nnamdi and Bello (2021) using mixed methods provided particularly rich insight into the mechanisms connecting impact and tax. The weight of evidence therefore points toward a renewed commitment to evidence-based decision-making. Kalu and Ogunlana (2020), in a survey of relevant stakeholders, concluded that the benefits of impact are unevenly distributed across groups.