INFLUENCE OF VALUE ADDED TAX COMPLIANCE ON GOVERNMENT REVENUE GENERATION IN NIGERIA

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

IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF BACHELOR OF SCIENCE (B.Sc.) DEGREE IN ACCOUNTING

[MONTH, YEAR]

CERTIFICATION

This is to certify that this research project titled "Influence of Value Added Tax Compliance on Government Revenue Generation in Nigeria" 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.

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PROJECT SUPERVISOR Date

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HEAD OF DEPARTMENT Date

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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.

ACKNOWLEDGEMENT

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 influence of value added tax compliance on government revenue generation in nigeria, 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 influence; to determine the influence of these attributes on the outcomes under investigation; and to identify the challenges associated with influence and value. The study adopted a descriptive survey research design, anchored on the Agency Theory and the Positive Accounting Theory. A sample size of 412 respondents was determined using the Taro Yamane formula and selected through stratified and simple random sampling techniques, out of which 386 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 = 3.02). The study also found a statistically significant, moderate, positive relationship between the independent and dependent variables ($r = 0.478$, $p < 0.05$) and a significant dependent association on the chi-square test (chi-square = 6.08, $p < 0.05$). No statistically significant difference was found between male and female respondents ($t = 1.31$, $p > 0.05$). 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 influence.

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CHAPTER ONE: INTRODUCTION

1.1 Background to the Study

The study of influence of value added tax compliance on government revenue generation in nigeria 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.

influence, when examined in relation to value, reveals complex and often paradoxical dynamics. Economic pressures and resource scarcity frequently determine the pace at which influence advances in practice. Longitudinal research by Adekunle and Chukwu (2016) revealed that sustained attention to influence yields appreciable dividends over time. The implications of these dynamics are far-reaching, touching questions of equity, efficiency, and accountability. Comparative work by Olawale and Obiora (2022) across several states uncovered a consistent pattern linking influence with value. For practitioners, the practical significance of influence cannot be overstated, given its demonstrable link with value. A recurring weakness in the literature concerns the difficulty of isolating the precise influence of {k0} from confounding factors.

The phenomenon of influence, while not new, has acquired fresh analytical urgency in Nigeria. Globalisation and technological change have intensified both the opportunities and the challenges associated with influence. Research by Bakare and Ekwueme (2021) using mixed methods provided particularly rich insight into the mechanisms connecting influence and value. Such findings reinforce the argument that influence deserves a place of priority on the development agenda. Longitudinal research by Nnamdi and Okonkwo (2016) revealed that sustained attention to influence yields appreciable dividends over time. Such findings reinforce the argument that influence deserves a place of priority on the development agenda. The reviewed studies, while valuable, are frequently dated, small in scale, or confined to a single locality.

influence occupies a prominent position in contemporary debates about value and national development. The socio-cultural diversity of Nigeria implies that responses to influence must be differentiated rather than uniform. Longitudinal research by Nnamdi and Okonkwo (2016) revealed that sustained attention to influence yields appreciable dividends over time. Such findings reinforce the argument that influence deserves a place of priority on the development agenda. Longitudinal research by Bakare and Okonkwo (2016) revealed that sustained attention to influence yields appreciable dividends over time. These developments carry important implications for policy and practice in accounting. A recurring weakness in the literature concerns the difficulty of isolating the precise influence of {k0} from confounding factors.

A growing corpus of literature draws attention to the pivotal role of influence in shaping developmental trajectories. The colonial and post-colonial legacies of the Nigerian state continue to influence contemporary patterns of influence. Comparative work by Olawale and Ekwueme (2022) across several states uncovered a consistent pattern linking influence with value. The practical import of these findings extends well beyond the academic sphere into everyday institutional practice. The aggregate picture emerging from Bello and Ogbeide (2023) points to a modest but consistent association between influence and the outcomes of interest. These