EFFECT OF TAX AUDIT AND INVESTIGATION ON TAX COMPLIANCEIN BAUCHI STATE, NIGERIA

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Abstract
Due to the low tax compliance Nigeria, the federal government has come up with a tax reform to be implemented in January 2026 with a view to combatensure increase in tax compliance among taxpayers in Nigeria.Therefore, this paper aims toinvestigate the extent to which tax audit and tax investigation influence tax compliance among taxpayers in Bauchi State.This research is underpinned by Police-man theory that support tax audit and investigation and classical theory of tax compliance supporting tax compliance.Furthermore, to achieve thestudy's objective, survey research design was employed through the utilization of a well-structured questionnaire. Samples of 255 responses from selected tax officials of Bauchi State Internal Revenue Services (BIRS) were used. Multiple Regression Analysis technique was applied in the analysis of data collected. Findings from the study revealed that both tax audits and tax investigationshave positive and significantinfluence on tax compliance among taxpayers in Bauchi state. It is therefore recommended that, Bauchi State Internal Revenue Services should strengthen its tax audit and tax investigation departments through on-the job continuous training for staffas well as technology driven systems. Moreover, effective deterrence measures such as stiff progressive penalties should be instituted against tax defaulters.

Keywords: Bauchi state, tax audit, tax compliance, and tax investigation

1.0 Introduction

Taxation is the lifeblood of every nation, and the level of growth of any country is often determined by the amount of cash generated by taxes. Tax is seen a compulsory levy imposed on a subject to enable the government generate fund that can be used to direct the economy towards fulfilling social and economic services(Renyan, et al., 2022).It is imperative; therefore, payments of taxes are audited to ensure statutory compliance with laws of the land. Accordingly, tax audit is an examination of an organization or individual's tax return to verify that the financial information was reported correctlyfor tax purposes (Simone, 2023; Renyan, et al., 2022). Thus, tax auditing is aimed to ensure voluntary compliance with tax rules and proclamations, as well as higher tax compliance.In the same vein, tax investigation is an enquiry to ascertain the level of fraud or willful default or neglect perpetrated by the taxpayer and to obtain facts for possible prosecution of the culprit. Tax investigation is being carried out in addition to tax audit but not a substitute. Both tax audit and tax investigation are put in place are being carried out to ensure tax compliance among taxpayers. Thus, tax compliance is the ability of taxpayers to submit accurate, entire and adequate returns in conformity with tax laws and regulations of the state for the purpose of tax assessment (Kircher, 2008).

The level tax compliance in Nigeria is relatively low due weak revenue administration and the inability to deal with tax evasion (PWC, 2025). In the face of declining fortunes from oilrevenue due to the global trend of green economy, it has come to realize that the issue of tax compliance is vital to the survival of the country in the nearest future. Another thing of worry is that, majority of state governments in Nigeria heavily relied on monthly subventions being received from the federation account which solely depends on crude oil proceeds.It is therefore imperative on state governments to shift ground toward ensuring improved tax complianceto avoid future uncertainties in revenue generation.In particular, it is worrying to know that tax compliance level in Bauchi State is relatively low compared to other neighboring States like Gombe and Yobe states. Available reports from National Bureau of Statistics (2021) revealed that Bauchi State was ranked as the second least in the northeastern states with a negative growth rate of Internally Generated Revenueof -81.67% (Shettima et al., 2024).

Notwithstanding, the major factors impeding tax compliance in Nigeria in general, include lack of accountability and transparency in the management and reporting of public finances, high compliance costs, tax rate, cost of collection, corrupt attitude of tax administrators, inadequate tax audit and investigation due to bribes given to tax officials with the hope of diminishing tax obligations to mention among others(Oyebola& Fabrizio, 2023; Hai & See, 2011; Bridi, 2010). It is in view of the above that this study aims to investigate the extent to which tax audit and tax investigation affect taxpayer'scompliance in Bauchi state.

2.0 Literature Review

Concept of Tax Compliance

Tax compliance is seen as a process whereby taxpayers file all the required tax returns by declaring all income accurately and paying the exact tax liability using applicable tax laws and regulation (Palil & Mustapha, 2011; Masudet al., 2014). In other words, tax compliance is the ability oftaxpayers to observe their tax obligation in accordance with the established tax laws. Some of the factors that influence tax compliance include: tax rate, tax audit and investigation, tax penalty, norm, moral, attitude anddemographic factors like age and education (Brook, 2001).

Concept of Tax Audit

Tax audit is an examination by a taxing authority of taxpayer tax returns information to ensure all reported data are correct (Simone, 2023). Aitaa and Martin (2023) and Cai et al. (2019), opined that, tax audit involves examination of a company's book of accounts and other records to ensure that the potential tax liabilities information enclosed in the financial statements is correct.Moreover, it is a process of revenue verification to ascertain the trustworthiness of tax return (Kircher 2008).

Concept of Tax Investigation

Tax investigation is a systematic fact finding and reporting process performed to consent or disputes the existence or non-existence of a material fact. It is being carried out in addition to an audit and not a substitute for it (Augustine, et al., 2020).In the view of Motunrayo and Eleruweere (2021), tax investigation is abroad inquiry by the relevant tax authority to recover the undercharged taxes from past years of assessment. It isusually carried out on judicious suspicion of fraud, evasion or deliberate default; and sometimes by random sampling. Tax investigation is divided into civil tax investigation and criminal tax investigation.Civil tax investigation arises when taxpayer cleverly capitalized on tax law loopholes to reduce their tax burden.While criminal tax investigation arises when a taxpayer deliberately refused to pay the tax that is acting the tax law (Jaidi, Noordin & Kassim, 2013; KPMG, 2017).

Empirical Review

Tax Audit and Tax compliance

Adekola and Babatope (2020) examined the impact of tax audit on revenue generation in Ekiti State. The result revealed that certain percent of the revenue generated in Ekiti State could be explained by the tax audit.Simialry, Olaoye and Ekundayo (2019) examined the effects of tax audit on tax compliance and remittance of tax revenue in Ekiti State. It specifically investigated the effect of desk audit, field audit, back duty audit and registration audit on tax compliance and remittance of tax revenue. It was discovered that desk audit, field audit, back duty audit and registration audit had a positive significant effect on tax compliance and remittance in Ekiti State.A research conducted by Haremana (2018) reveals that tax audit has significant effect on tax compliance and to revenue collection.Ebimobowei and Peter (2013) examine the impact of tax audit on tax compliance in Nigeria. The results affirms that tax audit is one of the methods and strategy that can be used to achieve tax compliance.

Tax Investigation and Tax compliance (Hypotheses Development)

Relationship between Tax Audit and Tax Compliance

Akintayo (2022), and Augustine, et al., (2019), view tax audit as an inspection of taxpayers' tax report by relevant tax authorities in order to verify compliance with applicable state tax laws and regulations of the state. Tax audit exposes any short coming in tax revenue and other revenue generation of the government. It reveals any immoral activity that has continued to deprive the government an enhance revenue generation. Zakir (2018), found that large corporate tax payers have a propensity to comply with the tax law as a result of rigorous tax audit in Bangladesh. Tax assessors are required to undertake their responsibilities professionally and successfully to confirm that taxpayers are filling their tax requirements. Based on the stated literature above, it is apparent that tax audit influence taxpayers' compliance behavior and hence postulate that:

H_1: Tax audit significantly influences tax compliance among taxpayers in Bauchi state

Relationship between Tax Investigation and Tax Compliance

Tax investigation is used by government in generating appropriate tax revenue necessary for budget, maintaining economic and financial order and stability, to ensure that acceptable returns are submitted by the taxpayers, to organize the degree of tax avoidance and tax evasion, to ensure strict compliance with tax laws by taxpayers, to improve the degree of voluntary compliance by taxpayers and to ensure that the due amount is collected and remitted to the government. (Jean, Bosco &Harelimana, 2018).Tax investigation; prevent taxable persons' failure to render tax returns; prevent taxable persons' from rendering incomplete or inaccurate returns; encourage voluntary compliance among the tax payer which is one of the strong reasons in support of the self-assessment scheme (Mukhtar, Kerosi&Ondabu, 2015); NOUN, (2015). Based on an above finding, tax investigation and taxpayers' compliance behaviors.

H_2: Tax investigation significantly influences tax compliance among taxpayers in Bauchi state

Based on the above hypotheses developed, this study came up the following conceptual model:

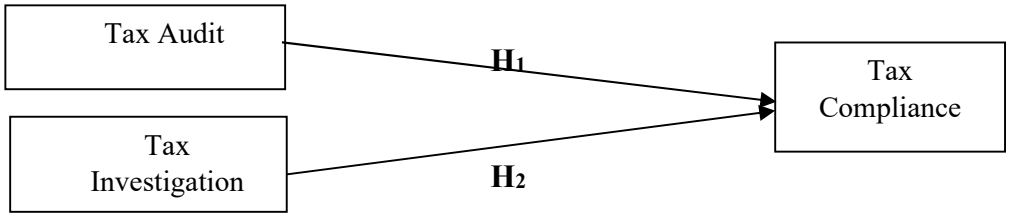


Figure 1: Conceptual Model of the Study

Theoretical Framework

The study reviews the following theories of tax audit, tax investigation and tax compliance under which it underpinned the research work:

The Police-man Theory

The Policeman theory is the concept that describes auditor's responsibility. The theory restricts an auditor's duty to detect and prevent fraud. A tax auditor is like a policeman who is to protect and enforce laws. In the view of Saffay, (2015) the Police-man theory contributes to the auditing as a legal responsibility for the tax auditor to encouraging taxpayers to comply with the tax laws. This is done through tax auditing and investigating the financial books of the taxpayer to ensure that the taxpayers does not evade or avoid paying the actual amount tax he/she supposed to pay. This theory supports audit and investigation as variables that could influence tax compliance.

Classical Theory of Tax Compliance

The classical theory of tax compliance, often called the Allingham-Sadmo (A-S) model (1972), view taxpayers as rational actors who weigh the benefits of evasion as against the risks of detection and punishment. In the theory, the taxpayer is understood to maximize the expected utilities of the tax evasion gamble, balancing the benefits of successful tax cheating against the risky prospect of being caught and punished by tax authorities (Sandmo, 2005).Thus, this theory explicitly supports tax compliance.

3.0 Methodology

This study used a heterogeneous population comprising of 302staff of Bauchi State Internal Revenue Service (BIRS), which comprised all the senior staff of BIRS from grade level seven (GL 07) and above.The use of BIRS staff is most relevant because the engagement of tax officials with taxpayers provides basis for understanding how extent tax audit and investigation stimulate compliance among taxpayers and thus explains taxpayer behavior. This research used the Krejcie and Morgan (1970), in determining the sample size. However, in using Krejcie and Morgan sample size table, the total sample size of this research is 175 respondents.This study adapted the method of Salkind (1997) and increased the sample size by 50% to enable the sample rate increase to 280.The sample technique this study adopts is the simple random sampling method.The method of data collection used in this study was primary source through questionnaires survey. A likert scale is a type of psychometric respond scale in which responders specify their level of agreement to a statement typically in five (5) points: (1) Strongly disagree; (2) Disagree; (3) Neither agrees nor disagrees; (4) agree; (5) Strongly agree. The measurement items were adapted from previous studies as presented in Table 1 below:

Table 1:
Measurements of the Study Variables

Variable	Items		Source
Tax Audit	1.	Most of the taxpayers are not complying until they receive tax audit letter.	Sunny et al. (2019) and Richard (2018).
	2.	Tax audit always portrays non-compliant taxpayers.	
	3.	Tax audit can change taxpayers' attitude to comply with tax laws.	
	4.	Strong enforcement team would induce taxpayers to comply with tax authority rules.	
	5.	Carefulness of the tax auditors could encourage taxpayers to submit accurate return in their annual filling returns to the tax authority.	
Tax Investigation	1.	Existence of functional tax investigation will largely discourage tax non- compliance.	Sunny et al. (2019) and Richard (2018).

Variable	Items	Source
	2. Non establishment and fortification of tax investigation will result to tax non- compliance.	
	3. Taxpayers' consciousness of offence through adequate investigation might increase their propensity to comply.	
	4. Using care and skills of tax investigation might have positive impact on taxpayers' compliance behavior.	
	5. The higher the penalty and interest charge on liabilities the greater the taxpayers' compliance with the tax law.	
Tax Compliance	1. Tax audit induces taxpayers to fully comply with tax laws and regulation.	Sunny et al. (2019) and Richard (2018).
	2. Tax investigation promotes reporting compliance of taxpayers.	
	3. Many taxpayers will not comply until they received tax audit letter.	
	4. Charging penalty and interest on tax liability established induce taxpayers to comply with the tax law.	
	5. Enforcement influences taxpayers' compliance level.	

Source: Authors Compilation, 2025.

4.0 Results and Discussion

A total number of 280 questionnaires were administered to the respondents. Out of these 280 questionnaires distributed, 264 were completed and returned which represented the 94.3% of respond rate. However, 16 of the questionnaires were not returned which represented 6.5% of the respondents. The totals of 9 were badly completed or uncompleted questionnaires which represented 3.4% of the returned questionnaires. Lastly, the totals of 255 questionnaires were the usable for the analysis. However, since more than 50% of the questionnaires administered were returned, the returned percentage is enough for the analysis. (Mugenda & Mugenda, 2008).The Table 2 below illustrated the response rate of questionnaires administered, retrieved, uncompleted and unreturned.

Table 2:
Response Rate

Questionnaires	Frequency	Percentage
Administered	280	100
Retrieved	264	94.3
Uncompleted	9	3.4
Not returned	16	5.7
Questionnaires Used	255	100

Source: Field Survey, 2025

Normality Test

According to Hair et al (2007) the most acceptable method to test normality is the normal probability plot. However, this study used the graphical method to assess it data. Therefore, the normality of this study is assumed based on the probability plot below.

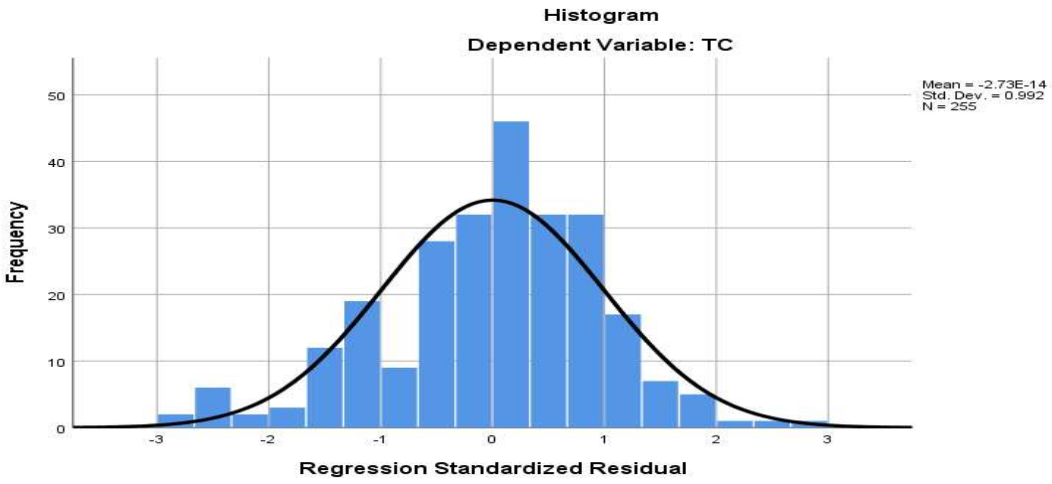


Figure 2*: Histogram and Normal Probability Plots*

Reliability of Instrument

The reliability this study used in assessing the internal consistency of the research instrument is Cronbach Alpha. Majority of the scholars are of the view that a score of 07 or above is considered good. Notwithstanding, a value of 0.60 to 0.70is also considered acceptable (Sekaran & Bougie 2013; Hair et al., 2010).However, a score of 0.5 or below is not acceptable and should be revised (Kubai, 2019). Therefore, this research used the rule of thumb in interpreting the result of reliability test as shown in Table 3.

Table 3:
Reliability Testing

Variables	Items	Cronbach Alpha
Tax Audit	5	.735
Tax Investigation	5	.723
Tax Compliance	5	.662

Source: SPSS Output, 2025.

Descriptive Statistics

The researcher used the variability method but had limited his scope on the mean and standard deviation only. As stated above, each variable both independent and dependent variable of this research work was analyses together using one single table. Therefore, the table below presented the descriptive statistic the entire variable under construct of the study.

Table 4:
Descriptive Statistics of Independent Variables

Variables	Sample	Mean	Std. Dev.
Tax Audit	255	3.276	0.550
Tax Investigation	255	3.229	0.745

Source: SPSS Output, 2025.

This research variable was measured on a 5-point Likert scale. The mean and standard deviation were likewise calculated on 5-point Likert-type scale. As can be seen on the Table

4 above, the mean and the standard deviation of the Tax Audit (TA) has a mean score of 3.276 and 0.550; Tax Investigation (TI) is 3.229 and 0.745; and Tax Compliance has a mean score of 3.072 and standard deviation is 0. 674.Based on Table 4 above, the descriptive statistics specifies that, the data points are close to the mean, because the standard deviations of all the independent variables are not up to 1.

Table 5:
Pearson Correlation Matrix for Independent Constructs

Variables	TC	TA	TI
TC	1		
TA	.351**	1	
TI	.282**	.445**	1

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

Source: SPSS Output, 2025.

In using Hair, et al., (2010) suggestion, the correlation coefficient values between the variables on Table 5 have met the minimum threshold of below 0.90. This suggests that, the variables are not tremendously correlated with one another.

Table 6:
Results of Multiple Regression Analysis

Variables	Items	T-Value	P-Value
TA	0.152	2.897	0.004
TI	0.238	4.136	0.000
DV			Tax Compliance
R Square			.426
Adj. R Square			.417
F-Change			46.433

Source: SPSS Output, 2025.

Hypothesis 1 predicted that, there is a relationship between Tax Audit and Tax Compliance. Result of the regression analysis on Table 6 indicated that, the relationship is positive and significant at TA(β=0.152, t=2.897, p=0.004) P<0.05. The finding indicates that tax audit positively influences tax compliance. In this regard, the hypothesis one is accepted.

Hypothesis 2 stated that, there is relationship between Tax Investigation and tax compliance There is significant and positive relationship between tax audit and tax compliance. The result of regression analysis displayed that, the direction of this relationship is positive and significant at TI (β=0.238 t=4.136 p=0.000) P<0.05. The result reveals tax investigation has significance influence on tax compliance. Hence, the result indicated the hypothesis was accepted.

Discussion of Findings

The study objective is to determine the influence of tax audit and tax investigation towards tax compliance behavior of taxpayers in Bauchi state. It is in accordance with this broad objective that the study reviewed past studies and developed two research hypotheses. In this section, the research findingsare discussed below.

Hypothesis 1:

Tax Audit Significantly Influences Tax Compliance Among Taxpayers In Bauchi State
In view of the result of the regression analysis provided on Table 6, there is a significant relationship between tax audit and tax compliance. This provided that, there is a positive and significant influence of tax audit on tax compliance in Bauchi State. Thus, the finding is in agreement with the previous studies of tax compliance such as:Yonghi, (2005); Badara, (2012); Clement and Ayodele, (2019); Dada and Taiwo, (2020).

Hypothesis 2:
Tax Investigation Significantly Influences Tax Compliance Among Taxpayers In Bauchi State
In reference with the result of the regression analysis revealed on Table 6, there is a significant relationship between tax investigation and tax compliance.The regression indicated that, there is a positive and strong relationship between the tax investigation and tax compliance. This finding supports previous studies of Sunny, et al. (2019); Augustine and Keme, (2019) and Wuya, et al. (2018).

Looking at the above two relationship we tend to deduce that tax investigation portrays stronger influence on tax compliance. This is apparent because, tax investigation does not only act as deterrence measure but also ensures that tax liability is thoroughly scrutinized with a view to accurately ascertain tax evasion.

5.0 Conclusion and Recommendations

Tax compliance is seen as a process whereby taxpayers file all the required tax returns by declaring all income accurately and paying the exact tax liability using applicable tax laws and regulation Palil and Mustapha (2011) and Masud, et al. (2014). The finding of the study indicated that tax audit has a positive relationship but weak significant with the tax compliance in Bauchi State. Tax investigation has positive and strong significant with tax compliance. This may be related to the fact that tax audit has limit and tax investigation is limitless. Therefore, the knowledge contribution added in this study provides the basis for underscoring the significant importance of tax investigation over tax audit in ensuring tax compliance among taxpayers.

Recommendations

In line with an above conclusion the study wishes to make the following recommendation:

Tax Audit: The Bauchi State Internal Revenue service (BIRS) should give more emphasis on tax audit exercise. The tax audit exercise should be carried out frequently on yearly bases or after two years on all taxpayers under the BIRS jurisdiction. BIRS have to work to dispense those skilled, qualified honesty staff with moral integrity on Tax Auditor job positions is highly recommended. That any staff found wanting or seeking gratification from the taxpayers must be sanction accordingly. This would serve as deterred to the other and will enhance voluntary tax compliance of taxpayers.

Tax Investigation: The BIRS supposed to give more emphasis to the tax investigation. The finding of this study indicated the positive relationship and strong significant between tax investigation and tax compliance. This clearly shows that taxpayers comply more when they realized that the tax auditors will refers their case for tax investigation other that regular tax audit. In view of that, That the revenue authority needs to create enforcement department and place it under the office of the chairman chief executive to enable the unit have upper hand in recovering tax liability established through from the defaulted taxpayers. This could enhance taxpayers to comply with tax law of the state in order to avoid paying penalty and interest on liabilities established.

Frontier for Future Studies

This research has some sort of shortcoming starting with limited number of independent variables in determining tax compliance. Other factors could be added to expand the horizon of explaining the model more accurately within Bauchi state and beyond. Also, the research only used tax officials from BIRS to generalize findings. Future studies could possibly engage the opinion of tax consultants and academicians with a view to get varying perception on the topic under discussion.

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