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INSTITUTIONAL QUALITY AND TAX COMPLIANCE OF THE MICROENTERPRISES IN NORTH-WEST, NIGERIA

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Abstract

Tax revenue generation of states in Nigeria has witnessed turbulences as a result of negative attitude toward tax compliance. Thus, the objective of this study is to examine the relationship between Institutional quality and tax compliance of the microenterprise in North West Nigeria. The population of the study consists of all microenterprises operating in both Kaduna state and Kano state, as a hub center of business in northwest, Nigeria. Purposive sampling techniques was used to arrive at 220 as the sample size of the study. Cross Sectional survey research design was used in the study for the purpose of collecting data from the respondents that spread across different geographical area. The study used both descriptive and inferential method of analysis. Multiple linear regression was used to rested the hypothesis. The result shows that prevention of corruption and effectiveness of government have positive and significant effect on tax compliance of the micro-enterprises in northwest Nigeria. Based on the findings the study recommended that there should be adequate measures put in place against corruption in all government agencies, departments and parastatals. Also, government should provide more qualitative goods and services to the general public and a sound policy that would improve the lives of citizens.

Keywords: institutional quality, tax compliance, microenterprise, north-west, Nigeria

1. Introduction

Generally, revenue is seen as major factor that sustain any successful undertaking and this isn't mainly for private businesses but also includes public sector (Amjad & Ali, 2021). Government responsibilities can only be discharged when resources are available. Thus, government need to generate revenue to meet up with its obligation (International Monetary Fund, 2020). Rida (2025) opined that tax is considered as vital tool use by a state to generate revenue. In addition, Sulaiman (2018) argued that tax constitutes a significant portion of total revenue generate by government in many countries across the globe. The primary objective of taxation is to generate revenue for government expedition (Thang et al., 2024). Thus, government need to improve tax collection through more tax compliance in a state.

Tax compliance pave way for a state to generate more revenue, where every eligible tax payer is expected to declare his taxable income, accurate tax assessment and payment of tax liabilities as at when due (Salam, 2019). However, in Nigeria,

government at various level face the challenge of non-tax compliance, this especially among the micro enterprises who are operating within an informal sector.

Institutional quality is often use interchangeably with public governance quality, is simply refers to process where leaders exercise their ability best to ensure goal attainment through efficient and effective resources management to the satisfaction of citizens (World Bank, 2005). Institutional quality has many dimensions, such as prevention of corruption, effectiveness of government, accountability and so on. Researchers have been assessing the various dimension of institutional quality to ascertain its effect on tax compliance behaviour among tax payer with a view to proffer solution to issues surrounding tax non-compliance in many developing countries.

Ayuba (2021) asserted that issue of tax compliance remains a difficult factor to addresses due to taxpayers' perception on institutional quality in many developing countries. Salam (2019), Augustine and Enyi (2021), and Otusanya *et al,* (2019) established a significant relationship between prevention of corruption and effectiveness of government on tax compliance which are all institutional quality indicators. This requires more studies to uncover the connection between tax compliance and the factors of institutional quality especially in Northwest, Nigeria to accertain its effect on taxpayers' compliance to tax provision laws. This especially at a state level where issue of tax compliance becomes a bottleneck for tax revenue generation. Thus, the motivation of the study is to examine the effect of prevention of corruption and effectiveness of government as proxies of institutional quality on tax compliance behavior of the micro enterprises in Northwest region Nigeria.

Despite the significant role of microenterprises to national and state development. However, many operators within the sector are evading payment of tax which led poor tax revenue generation in many states across the country. Data from National Bureau of Statistic revealed that as at December 2021, there were over 39.6million business enterprises in Nigeria. Out of which microenterprises accounted for over 90% of the total. However, the ratio of businesses that have registered with various tax authority in Nigeria to total businesses operating in the country, is very negligeable of 4 to 5percent region in most of the states across northwest Nigeria. This signifies that substantial number of businesses especially among microenterprises are not abiding by tax provision laws.

Series of studies were conducted on tax compliance both within and outside Nigeria (Mphagahlele & Daniel, 2024; Sicoura & Dasakus, 2025; Augustine and Enyi, 2021; Otusanyi *et al.,* 2019; Salam, 2019; Adeyeye & Otusanya, 2015; Alabade, 2013). However, most of these studies pay little attention to psychological factors in relation to tax compliance. Thus, this study explored one of the factors which is institutional quality and tax compliance in order to fill in the existing gap within literature.

The main objective of this study is to examine the effect of institutional quality on tax compliance of microenterprises in Northwest, Nigeria. While other specific objectives are to

(i) Assess the effect of prevention of corruption on tax compliance of the micro enterprises in northwest, Nigeria.

(ii) Examine the effect of effectiveness of government on tax compliance of micro enterprises in northwest Nigeria.

In view to achieve the stated objectives, null hypotheses were developed to guide the study.

H_{01}: There is no significant relationship between prevention of corruption and tax compliance of the micro enterprises in northwest, Nigeria.

H_{02}: There is no significant relationship between effectiveness of government and tax compliance of the micro enterprises in northwest, Nigeria.

The study focused on investigating effect of institutional quality on tax compliance of the microenterprises in northwest, Nigeria. Using prevention of corruption and effectiveness of government as the independent variable while tax compliance is the dependent variable. The period of the study is 2025. The findings of the study will benefit both government and researchers for the purpose of policy making and point of reference respectively.

2. Literature Review

This section considered conceptual issues, empirical review and relevant theory underpinned the study. The conceptual framework for the study is depicted in figure 1.

Independent variable

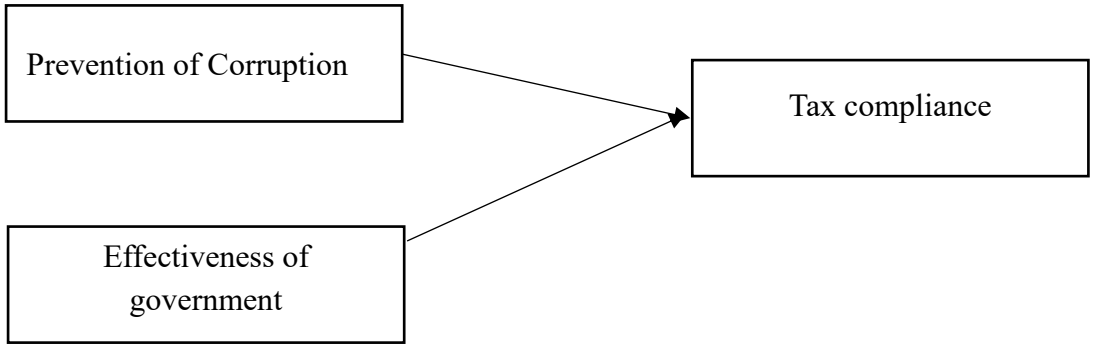


Figure 1: Conceptual Framework
Source: Author's compiled, 2025.

Tax Compliance

Tax compliance is defined as register with tax agency, filling a tax return form, accurate determination of tax liabilities and eventually payment of taxes within a stipulated period of law (Hana & Vanja, 2023; Augustine & Rufus, 2019; Sebele-Mpoku, 2020; Olusegun, 2021). Alabade (2012) opined that tax compliance is an act of satisfying all requirement of tax rule and other commitment prescribed by law. Tax compliance occurs when all the necessary requirement of tax law is fulfills. Thus, tax non-compliance occurs when tax payer failed to strictly adhere to the provision of tax law (Ngugen *et al.,* 2021). It also seeds as filling of self-assessment tax form, accurate determination of tax liability and payment of tax as at when due (Salam, 2019).

Prevention of Corruption

Amjad and Ali (2021) defined corruption as simply abuse of public power of selfish benefits. Corruption thrives in a state where lacks of transparency and non-compliance to a laid down rule. international monetary fund (2020) viewed that corruption involve use of public position to acquire a private gain in a way and manner contravened a stipulated rule. Corruption prevention involves any measure put in place to safeguard public interest against personal interest of public officials (Alon & Hagirman, 2013; Amjad & Ali, 2021; Akade, 2006). However, in many states across Nigeria. Internal control system is the surely tool use in combating corruption practice which proved insufficient to control the menace. Hence, a need to design more measures against corruption.

Effectiveness of Government

This involves public sector ability to perform well in term of management of public resources and provision of public goods and services in line with society's

preferences (Saam, 2019; Sebele-Mpotu, 2020; Ratanwati *et al.,* 2019). Otusanya *et al.* (2019), Luisito *et al.* (2020) and Salam (2019) argued that the more government effectiveness put in place the higher the level of social welfare a country to be experienced and citizens will have a qualitative goods and services that enhance quality lives. Otusanya *et al.* (2019) explains that government effectiveness is the ability of leadership to meet up with public expectation in term of sound policies and provision of qualitative goods and services.

Empirical Review

Effectiveness of Government and Tax Compliance

Olusegun (2021) examined SMEs tax non-compliance in Sub-Saharan Africa. Evidence from Nigeria. The results shows that tax determinant such as sanction, government quality and tax complexity are significantly impacting are tax compliance. However, tax rate and tax knowledge information are not significantly influencing tax compliance.

Similarly, Sebele and Mpotu (2020) investigated governance quality on tax morale and tax compliance behaviour in Zimbabwe's private sector. The result revealed that government quality has significant impact on tax morale and tax compliance. In addition, Al-Ttaffin and Abduljabar (2020) explored the relationship between public governance quality and tax non-compliance in Yemin. The result shows a significant and negative effect on the non-compliance behaviour.

Also, Susuawu et al. (2020) examine the influence of service quality on tax compliance behaviour among SMEs in Ghana. The findings revealed a statistical significance and positive effect of quality service on tax compliance behaviour among SMEs. Furthermore, Ratanwati et al. (2019) assessed the effect of education, service quality and awareness toward influencing tax payer's compliance in Indonesia. Data were analyzed using a least square regression and moderate regression analysis. The result shows that the education and service quality influencing tax payer's compliance significantly. The study suggested that government should improve service quality delivering and education level of tax payers in Indonesia.

Prevention of Corruption and Tax Compliance

Daniel et al. (2021) investigated the influence of corruption and corruption related matter on taxation in Czech Republic. The study used method of extended dynamic stochastic general equilibrium model (DSGE) as technique for analysis. The result affirmed the previous perception that corruption has a significant effect on tax evasion. In the same vein Nguyen et al. (2020) examined the factors affecting tax compliance among firms in Vietnam. The result established tax compliance is significantly affected by three factors. These include corruption perception, high probability of audit and corporate report.

Additionally, Jack et al. (2020) studied fraud and corruption in Nigerian taxation and its effect on tax evasion. The study reveals that fraud and corruption have significant effect on the evasion. Furthermore, Augustine and Enyi (2020) investigated corruption control, confidence in authority on voluntary tax compliance in South West Nigeria. The result established that control of corruption directly influences voluntary tax compliance among tax payers in the South West Nigeria.

Similarly, Luisito *et al.* (2020) explored the effect of corruption on tax compliance in Bamako, Mali. The result indicates that corruption in paying bribe is significantly affecting tax compliance. Also, Jahnke and Weasser (2019) investigated how does petty corruption affect tax morale in Sub-Saharan Africa. The result indicated that corruption not only affect tax morale but also diminishes trust in tax agency.

Analysis of Gap

The empirical review of the studies documented in this work reveals the significant effect of the variables considered in this study in relation to tax compliance behaviour (Favourite & Sebele, 2020; Jack *et al.,* 2020; Nguyen *et al.,* 2020; Daniel *et al.,* 2021; Al – Ta'affin & Abduljabar, 2020). However, most of these studies were conducted outside northwest, Nigeria. Thus, evidence from the studies under examination should not be sufficient to conclude on tax – compliance behavior in the North – West Nigeria. Also, the few studies conducted within the region mostly focused on other factors rather than ones under consideration.

Theoretical Review

Social exchange theory used to underpin the study. The theory was developed by a sociologist known as George Human in 1961, it is basically on social exchange behaviour. The theory argues people compare cost and benefits in any relationship, when benefits out weight the cost the relationship deems to continue while if the cost is higher than the benefit it deems to discontinue. In applying the theory on taxation. If tax payer drives more benefits from tax payment he may motivated to continue paying his tax. While reverse is the case when cost outweigh benefit. The theory justifies the relationship between tax payer and government; where tax payer paid his tax liability is anticipating government to make judicious use of the amount in a way that will benefits the tax payer.

3. Methodology

Cross sectional survey research design is used in the study; this is because of its suitability in collecting primary data from multiple respondent that spread across far distance. The population of the study consist of all microenterprises operating in Kano and Kaduna, although no exact data base to that effect. Thus, the study used purposive sampling techniques to determine sample size of two hundred and twenty (220) respondent as sample size of the study. Multiple regression technique is used for analysis which involves the adoption of SPSS Version 25.

Primary source was used where data obtained through administration of questionnaire. The questionnaire was designed to capture the demographic details and the opinion of the respondents in respect to questions of the study. The questionnaire is constructed using five Likert scale (ranging from 5, strongly agreed and 1: strongly disagreed).

To ensure the validity of the questionnaire, consultation to an expert on area of the study and business managers was made. For the reliability of the questionnaire a pilot of 30 respondents was conducted and tested through the use of Cronbach's Alpha coefficient, the score above 0.6 is assumed to be deemed fit (Nonnally & Beastein, 1994).

The reliability result of the study is summarized and presented in table 1.

Table 1

Result of Reliability Test

Construct	No of Items	Cronbach's Alpha
Tax compliance	4	0.70
Prevention of Corruption	4	0.61
Effectiveness of Government	4	0.62

Source: Authors Survey (2025)

Based on the result obtained from the questionnaire it is considered as reliable and consistent.

Model Specification

TC=F (IA)……. (1); Where the determinants of IA are = PC and EG; Thus, the empirical model of equation (1) is given as:

$\Pr (TCB \leq 1)\ X_1X_2 - - - - - X_n = \beta_0 + \beta_1\ PC_1 + \beta_2\ \epsilon\ G_{ii} + \epsilon_i$

Where: TC=Tax compliance (Dependent variable); IQ=Institutional quality (Independent variable); PC= Prevention of corruption; EG=Effectiveness of Government; E_i=Error term; β_0 =Model intercept $\beta_0 + 0\ \beta_1$ =The Coefficient of the independent variable, i=Cross sectional data

Variable Measurement

The variable measurement items for both dependent and independent variable are adopted with some modification from previous studies and questionnaire items used to capture the opinion of the respondents for the purpose of generating data and testing the study's hypothesis. Tax compliance is operationalized as register with tax authority, filling of tax assessment form, accurate determination of tax liability and eventually payment of tax at time due. This is adopted from the study of Augustine and Rufus (2018). Prevention of corruption is operationalized as measures put in place to check mate any act of corruption in government institution. This is adopted from the study of Amjad and Ali (2021). Effectiveness of government is operationalized as qualitative government policies, delivery of qualitative goods and services to the general public. This is adopted from the study of Salam (2019).

4. Result and Discussion

This section presents the result of data analysis and test of the hypothesis developed in the study.

Descriptive Statistics

Out of two hundred and twenty (220) copies of the questionnaire administered, a total of one hundred and eighty – nine (189) were returned and used for this study's analysis. This represents overall response rate of (87%) for all the responding groups. The summary of the descriptive statistics is presented in table 2.

Table 2

Descriptive Analysis

Variable	N	Min	Max	Mean	Std Deviation
TC	189	1.00	5.00	3.51	0.90
PC	189	1.00	5.00	3.16	0.57
EG	189	1.00	5.00	3.01	0.69

Source: STATA OUTPUT (2025)

Note, a mean above 3.0 indicated accepted, mean below 3 indicated unaccepted and finally mean equal 3.0 is undecided. Table 2 reported a descriptive statistic of dependent and independent variable of the study. Tax compliance has minimum of 1.00 and maximum of 5.00 while mean and standard deviation of 3.51 and 0.90 respectively. This implies that tax compliance among the respondents is high with 3.51 mean value above the threshold.

Furthermore, prevention of corruption reveals and average value of 3.16 and standard deviation of 0.57 with minimum and maximum value of 1.00 and 5.00 respectively. This also signifies that prevention of corruption has high influence on the

respondent's tax compliance behaviour. Moreso, effectiveness of government shows a mean value of 3.16 and standard deviation of 0.57 with minimum and maximum value of 1.00 and 5.00 respectively. This also signifies that perception of effectiveness of government on the respondents is highly influential to their tax compliance behaviour.

Normality Test of the Data

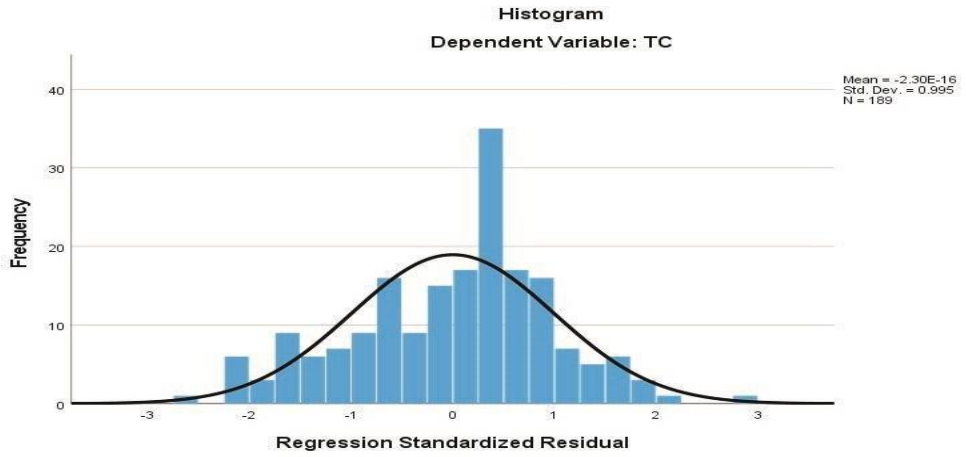


Fig 2: Normality Test

From figure 2, the normality test reveals a relatively satisfactory level of normally distributed as it shows a bell shape as expected using a skewness and kurtosis statistics.

Table 3

Multicollinearity test

Variable	VIF	Tolerance Value
PC	1.30	0.751
EG	1.30	0.751

Source: STATA OUTPUT (2025)

Table 3 shows that variance inflation (VIF) was consistently less than 10 indicating absence of multicollinearity. Aso, the tolerance value of the variables are less than 1. This suggested absence of multicollinearity.

Regression Result

The regression result in the table 4 presented R2 value of 0.266 and adjusted R square of 0.258. This indicated that 26 percent of the variation in tax compliance of the micro enterprises in North West, Nigeria can be explained by the predictors' variable of the model. Furthermore, the F statistic value is 33.72 with a correspondent P value of 0.0515. This signifies that the model is fitted and variables were carefully selected for study.

Table 4

Result of multiple linear regression

Variable	Coefficient	T value	P.Value
PC	0.558	5.92	0.000
EG	0.229	1.99	0.048
Constant	1.1248	3.33	0.001
Adjusted R2			0.258
F.statistic	33.72		0.000

Source: STATA OUTPUT (2025)

H_{01}: Prevention of corruption has no significant effect on tax compliance of micro enterprises in Northwest, Nigeria.

The result from table 4 shows that prevention of corruption has positive coefficient of 0.558 and significant effect on tax compliance with P-value of 0.000 at 1% level of significant. Thus, the null hypothesis two is rejected this signifies that the more government put measures toward prevention of corruption in government institutions the higher will influence tax compliance behaviour among microenterprises. This finding is in line with studies conducted by Otusanya *et al.,* (2019) and that of Augustine and Enyi (2020). However, contradicting the study of Salam (2019) which reported a negative effect between corruption and tax compliance. It also affirmed the social exchange theory's assumption which propounded on the basis of exchange for two parties to maintain relationship.

H_{02}: Effectiveness of government has no significance effect on tax compliance of the microenterprises in Northwest, Nigeria.

The result from table 4 indicates that effectiveness of government has positive and significant effect on tax compliance with coefficient value of 0.228 and P-value of 0.048 at 5% level of significance. Thus, the null hypothesis two is rejected. This implies that an improvement on effectiveness of government will lead to an increase in tax compliance behaviour. The study is supported by research work conducted by Salam (2019) and Alabade (2011) and in contrast with the finding of Suswan *et al.,* (2020) where they established positive and insignificant effect on tax compliance. Also, the finding is in line with my prior expectation and in line with social exchange theory's assumption used in underpinned of the study.

5. Conclusion and Recommendations

Based on the findings of the study, it's concluded that prevention of corruption and effectiveness of government were found significantly and positively impacting on tax compliance of the microenterprises in northwest, Nigeria at 1% and 5% level of significance respectively. Thus, the study recommends the following:

(i) Sufficient measures should be put in place that will prevent any act of corruption in various government institutions, this includes a sound internal control unit in all government agencies, ministries and parastatal. this will enhance confidence of citizens and increase the tax compliance behaviour upward especially among the teaming population of microenterprises in northwest region, Nigeria.

(ii) Government should improve in provision of qualitative goods and services, sound policies that enhance the quality of lives. This will influence the attitude of citizens toward positive tax compliance behaviour and as such capable of increasing government revenue as a result of increase in tax compliance.

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