

## Tax Socialisation and Voluntary Tax Compliance Behaviour: Does Public Trust Matter?

Ebimobowei Appah (PHD, FCA)<sup>1</sup> & Doubara Aganaba, (CNA)<sup>2</sup>  
Isaac Jasper Boro College of Education, Sagbama, Bayelsa State, Nigeria

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**ABSTRACT:** *This study examined the moderating effects of public trust on association between tax socialization and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria. The study employed cross sectional survey research design with a population of 30,450 informal sector operators and stratified sampling technique was adopted. Primary data was obtained from questionnaires after validity and reliability tests were conducted and the responses obtained from the administered questionnaires were analysed using univariate, bivariate and multivariate analysis. The results from the analysis suggested a positive and significant relationship between tax socialization and voluntary tax compliance of informal sector operators in Bayelsa State, Nigeria; a positive and significant relationship between public trust and voluntary tax compliance of informal sector operators in Bayelsa State, Nigeria; and Public trusts positively and significantly moderates the relationship between tax socialisation and voluntary tax compliance of informal sector operators in Bayelsa State, Nigeria. The study concludes that tax socialisation influences voluntary tax compliance of taxpayers with public trusts as a moderator. Consequently, the study recommends amongst others that the government and revenue authorities should provide continuous accountability and transparency of government activities with both direct and indirect tax socialization of taxpayers and fashion appropriate ways of recapturing the public trust of taxpayers.*

**KEYWORDS:** general tax knowledge, procedural tax knowledge, legal tax knowledge, tax compliance, public trust.

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### INTRODUCTION

Tax is one of the major instruments of fiscal policy applied by government of any given country to generate revenue and regulate the economy for the welfare of citizens. It is a contribution made by citizens and businesses to the state subject to the jurisdiction of the government, for reasons of residence or property and the revenue generated is for the provision of social goods and services for the welfare of the people (Appah et al, 2023a; Appah & Duoduo, 2023; Appah et al, 2023b).

However, the amount of revenue to be generated from taxes largely depends on the level of compliance by taxpayers. According to Twun et al (2020), tax compliance is the readiness of taxpayers to operate in harmony as well as letter of tax laws. The authors further noted that tax compliance entails making, creating, submitting financial reports and making payments to the relevant tax authorities on time and in the necessary form. Consequently, the level of tax compliance can be achieved through tax socialization with the moderating influence of public trust of members of any given society. This is because the level of non tax compliance in Nigeria is very high due to the over dependence on oil and gas revenue from petroleum exploration.

Also, tax socialisation improves the level taxpayers' compliance behaviour. It is the efforts of the relevant tax authorities to provide an understanding, information and guidance for all taxpayers. According to Sukesu and Yunaidah (2019), tax socialisation is the effort to communicate knowledge to the public to know tax regulations and tax procedures. The authors further noted that tax socialisation is used by tax authorities for taxpayers to comply with tax regulations. Furthermore, Sukesu and Yunaidah (2019) described socialisation in taxation as the process that takes place as a result of the interface between one individual and another in acquiring vital information designed at realizing knowledge and understanding so as to encourage an individual's attitude to better recognize his role in carrying out his tax duties and add to the advancement of society. Gantino et al (2021) argued that voluntary tax compliance is motivated by tax recognition through tax socialisation. Additionally, the authors further noted that if taxpayers are provided with good and superior perspective of taxation using tax socialisation, taxpayers will have better knowledge of the relevance of tax payment. Empirical evidence suggests that tax socialisation positively and significantly affect voluntary tax compliance. Nurmansyah et al (2021), Sukesu and Yunaidah (2019), Kurniawan et al (2017), Andriani and Herianti (2016) studies provided that tax socialisation positively and significantly influence the level of taxpayers' compliance behaviour. However, tax socialisation can only improve the level of tax compliance in societies where members of the society trust government policies and activities. The trust gap between the people and government affects voluntary tax compliance. Okoye (2019) noted that the level of mistrust of government by taxpayers increases the high level of tax evasion in Nigeria. Though, taxpayers who accept and trust tax authorities behave in way that is fair and good which does have a positive perception of government activities and such persons are likely to voluntarily comply with tax regulations. Nevertheless, good governance practices, transparency, accountability of tax revenue, expenditures that improve public welfare, minimal corruption level of public officials enhances taxpayers' trust and voluntary tax compliance (Mugarura et al, 2021; Okoye, 2019; Adimasu, 2017). According to Adekoya et al (2020), trust is an attitude by citizens that tax authority would be transparent, reliable, and trustworthy for the welfare of citizens. Byro and Kinyondo (2020) stressed that public trust is to achieve a synergistic relationship between taxpayers and tax authorities. Conversely, low level of governance, massive corruption, absence of accountability and transparency of government activities diminishes taxpayers trust to comply with tax obligation (Sarsiti et al, 2018; Okoye, 2019). Citizens live in a puzzle where according to Edelman (2020) leads to violation of the social contract.

There have been several empirical studies on tax socialisation, most of which focused on economic social, psychological and legal perspectives. According to Al - Ttaffi et al (2020), the absence of empirical studies on other aspects can be attributed to the reality that social influences are extremely difficult to identify. While several studies ( Al-Ttaffi et al, 2020; Mianti & Budiwitjakaono, 2021; Fauziat et al, 2016; Oladipo et al, 2022; Newman & Nokhu, 2018; Damajanti & Karim, 2017; Amin et al, 2022; Bhalla et al, 2020; Oktaviani et al, 2020; Hantono, 2021) have established factors that influence taxpayer compliance such as tax knowledge and awareness, quality of services, income level and attitudes etc. There are only few studies (Okoye, 2019; Mugarura et al, 2021) available on the moderating influence of public trust on the relationship between tax socialisation on voluntary tax compliance behaviour in Nigeria. Hence, a gap exists in the literature. This study is carried out to fill the gap. Consequently, the main objective of the study is to investigate the moderating role of public trust on tax knowledge and tax socialisation on voluntary tax compliance behaviour in Nigeria. The following are the specific objectives of the study:

1. To investigate the relationship between tax socialisation and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria;
2. To determine the relationship between public trust and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria;
3. To evaluate the moderating influence of public trust on the relationship between tax socialisation and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

The following research questions were analysed in this study:

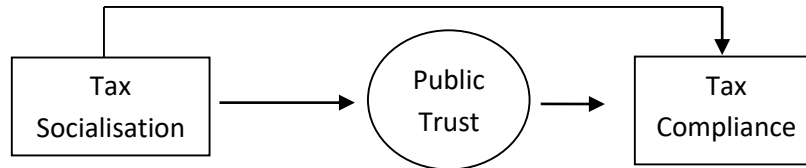
1. What is the relationship between tax socialisation and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria?
2. What is the relationship between public trust and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria?
3. What is the moderating influence of public trust on the relationship between tax socialisation and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

The following null hypotheses were tested in this study:

**H<sub>01</sub>:** Tax socialisation has no positive and significant influence on voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

**H<sub>02</sub>:** Public trust has no positive and significant influence on voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria?

**H<sub>03</sub>:** Public trust does not positively and significantly influence the relationship between tax socialisation and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

**LITERATURE REVIEW****Fig 1: Schematic Representation Tax Socialisation and Compliance Framework**

**Concept of Tax Socialisation:** The concept of tax socialisation enhances voluntary tax compliance behaviour of taxpayers. It improves the level of taxpayers' compliance behaviour. It is the efforts of the relevant tax authorities to provide an understanding, information and guidance for all taxpayers. According to Sukesu and Yunaidah (2019), tax socialisation is the effort to communicate knowledge to the public to know tax regulations and tax procedures. The authors further noted that it is used by tax authorities for taxpayers to comply with tax regulations. Furthermore, Sukesu and Yunaidah (2019), Nurmansyah et al (2021) described socialisation in taxation as the process that take place as a result the interface between one individual and another in acquiring vital information designed at realizing knowledge and understanding so as to encourage an individual's attitude to better recognize his role in carrying out his tax duties and add to the advancement of society. Nurmansyah et al (2021) noted that tax socialisation can be achieved using seminars, webinars, electronic media and other mass media. Gantino et al (2021) argued that voluntary tax compliance is motivated by tax recognition through tax socialisation. Sukesu and Yunaidah (2019) noted that tax socialization can be achieved using direct and indirect method of socialization.

**Concept of Public Trust:** Trust is a very fundamental issue of behavioural structure. Public trust according to Mugaruwa et al (2021) is the confidence of members of any given society in the activities of government to perform what is right and perceived to be fair, transparent, objective and genuine performance of government. Furthermore Adekoya et al (2020) described public trust is the willingness of taxpayers to pay taxes based on the individual believes that government and its agents are honest, compassionate, devoid of corruption and the provision of good governance for welfare of the people. This concept influences the level of tax compliance in any given society. This is so because public trust in tax authority is fundamental in influencing taxpayers to comply with tax obligations if government performs effectively and efficiently in the provision of social goods and services for the welfare of citizens (Wogo et al, 2023). Trust can be built based on the perception that public office holders strive not to waste taxpayers' money on frivolous and white elephant projects. Cullen et al (2018) stressed that those taxpayers who believe and trust that the relevant tax authority acts in a manner that is fair and transparent have a positive perception of government activities and this categories of individuals are likely to voluntarily comply with tax rules and regulations. According to Munyentwali (2015), the behaviour towards taxes and government spending revealed a significant effect on tax compliance. Also, the research of Okoye

(2019) in Nigeria disclosed that low tax compliance is as a result of the moderating influence of political trust. Furthermore, Esaiasson and Ottervik (2014), investigation suggested that political trust positively and significantly influence tax compliance. Additionally, the study of Mugaruwa et al (2021) in Uganda emphasised that public trust positively and significantly moderates the relationship between tax knowledge and tax compliance amongst SMEs in Uganda.

**Concept of Tax Compliance Behaviour:** The concept of tax compliance entails the willingness of taxpayers to voluntarily pay tax without sanctions and pressure. It means correct reporting of tax base, accurate computation of tax liability, apt filing of returns, and timely payment of tax due. According to Twun et al (2020), tax compliance is the readiness of taxpayers to operate in harmony as well as letter of tax laws. The authors further stated that tax compliance entails making, creating, submitting financial reports and making payments to the relevant tax authorities on time and in the necessary form. Also Mianti and Budiwitjaksono (2021) described tax compliance as the obedient behaviour or action of taxpayers to fulfil the obligation to carry out tax provisions by following recognized procedures and practices. Moreover, Nurmansyah et al (2021), Gantino et al (2021) argued that tax compliance is the filling of all essential tax returns at the right time and that returns correctly report tax liability in accordance with tax legislation applicable at the time returns were filled. Okoye (2019) identified three categories of compliance. These are committed compliance, capitulative and creative compliance. The author further argued that tax compliance can be advanced to include voluntary and enforced compliance. The studies of Masari and Suartana (2019), Oktaviani et al (2020) and Pertiwi et al (2020) indicated that tax knowledge positively and significantly affects the level of taxpayers' compliance behaviour. In addition, Nurmansyah et al (2021), Sukesu and Yunaidah (2019), studies disclosed that tax socialisation positively and significantly influence the level of taxpayers' compliance behaviour.

### **Theoretical Review**

This study of public trust on the relationship between tax socialisation and voluntary tax compliance is based on political legitimacy theory. This study is also anchored on the political legitimacy theory advanced by Dowling and Pfeffer (1975). Political legitimacy according to Mugaruwa et al (2021) is the trust and belief citizens of a given society have in government or their agencies to be appropriate, fair and just for the provision of social goods and services for the welfare of members. Also Adekoya et al (2020) explained that this theory provides the confidence of taxpayers on government and its agencies to be objective and fair in the provision of public goods and services in lieu of the payment of tax. The Organisation for Economic Cooperation and Development (OECD) (2010) declare that trust by people of government and its agencies will propel tax rules and regulations compliance which will further improve voluntary tax compliance. Furthermore, Adekoya et al (2020) stress that tax compliance is suppose to be higher in any society where people perceived higher trust in government and its agencies than where trust does not exist. Similarly, Adekoya et al (2019) in a study advanced that the promotion of objectivity and fairness in the application of tax laws builds trust and improves tax compliance behaviour. Critics of this theory advanced that excluding the powers of several members of the public just because they do



not make officials claims to government authority or do not stimulate the discourse of public authorities. This theory is significant to this current study because the payment of taxes by individuals in any given society is based on the trust on government in the provision of social goods and services for the welfare of the citizens.

### **Empirical Review**

Oktaviani et al (2020) investigated the moderating influence of tax knowledge and tax socialisation on tax compliance in Indonesia. The study anchored on specificity and consistency attribution. The study used survey research design and a population 95 taxpayers in West Semarang – Indonesia Tax Office and purposive sampling technique was used to determine the sample size of 95. Questionnaire was the primary source of data collection from the respondents. The study adopted tax knowledge and tax socialisation as independent variables and tax compliance as dependent variable while tax awareness as mediator variable. The responses from the questionnaire were analysed using descriptive statistics, regression analysis and path analysis. The findings from the analysis indicated that tax knowledge and tax socialisation significantly influence taxpayer compliance and awareness. Also, the findings revealed that tax awareness partially mediates the relationship between tax knowledge and tax socialisation on tax compliance in Indonesia.

Wogo et al (2023) analysed tax socialisation and tax compliance in Indonesia. The study adopted cross sectional survey research design and the population consisted of all corporate clients from an international consulting firm while convenience sampling technique was adopted to select a sample of 100 corporate taxpayers. Questionnaire was used as the primary source of data collection from the sampled corporate taxpayers while the independent variable of tax socialisation was measured using tax knowledge, taxpayer perception of reduced tax rate and taxpayer perception of tax administration modernisation while the dependent variable was tax compliance. The responses obtained from the administered questionnaire were analysed using descriptive statistics and structural equation model. The results from the analysis disclosed that tax knowledge, taxpayer perception of reduced tax rate and taxpayer perception of tax administration modernisation positively and significantly influence tax compliance in Indonesia. The study further suggested that tax socialisation and education are key factors that stimulate taxpayers compliance to tax.

Sukesi and Yunaidah (2019) analysed tax socialization, superior service quality on taxpayers' satisfaction and tax compliance in East Java. The investigation was conducted in East Java Provisional Revenue Authority using survey research design with a population of all registered motor vehicle taxpayers using purposive sampling technique of a sample of 426 individuals. Restructured questionnaires were used for data collection and the responses obtained from the questionnaire after validity and reliability test were analysed using structural equation modeling and the results from the regression analysis indicated a significant direct and indirect usefulness of tax socialization, superior service quality, products and quality of service to taxpayers' satisfaction and tax compliance.

Nurmansyah et al (2021) carried out a study on tax socialization and tax compliance of MSME taxpayers' in KPP Prata Cibinong. The study employed survey research design and a population consisting of 4257 taxpayers' with Taro Yamene sample size determination to arrive at a sample size of 98 respondents. The study used restructured questionnaire as the primary source of data collection while secondary data were collected from historical data. The responses from the questionnaire collected were analysed using univariate and multivariate analysis. The results from the multiple regression analysis indicated that tax socialization positively and significantly affect MSME taxpayers in KPP Prata Cibinong. In addition, the findings suggested that MSME income tax incentives positively and significantly affect MSME taxpayers in KPP Prata Cibinong.

Gantino et al (2021) investigated tax socialization and taxpayers' compliance of SME's of Medan, Palembang, Jakarta and Jayapura in Indonesia. The investigation used cross sectional survey research design with a population of taxpayers while convenience sampling technique was employed for sample size determination of 488 respondents. Primary data from questionnaire was used for data collection and the responses from the questionnaires administered were tested using univariate and multivariate analysis. The result from the PLS analysis showed a positive and insignificant association between tax rules understanding and tax compliance; a positive and significant association between accounting understanding and tax compliance; a positive and significant association between modern taxation administrative ssystem and tax compliance. Also the findings suggested a positive and significant association between tax socialisation and tax compliance in Indonesia.

Herawati et al (2017) carried out a study of tax socialization on taxpayer's objectives in rights and obligations in Indonesia. The study used analytical descriptive research method with the use of interview and questionnaire as the primary instruments of data collection. The data obtained from the primary sources were analysed using univariate, bivariate and multivariate methods of data analysis. The results from the multiple regression analysis indicated that usefulness of tax socialization strategy of tax regulation concurrently influences the understanding of taxpayers in implementing taxation rights and taxes in Indonesia.

## **METHODOLOGY**

This study adopted cross sectional survey research design. This design was chosen because of its ability to provide relevant responses to the study objectives, research questions and hypotheses. Cross sectional survey research was chosen on the basis of respondents' accessibility and spread in Bayelsa State. The approximate population of the study consisted of 30,450 informal sector operators. This consists of self – employed professionals such as restaurant operators, transporter, bricklayers, panel beaters/welders, electricians, carpenters, auto mechanics, barbers and hair dressers, spare parts dealers, fashion designers, farmers, owners of small and medium enterprises, traders, point of sales operators and shoe makers in Bayelsa State. The approximate population was derived from the informal sector operators' trade and artisan associations taxpayers are

members. The choice of using trade and artisan associations was due to the absence of reliable registered members of informal sector operators in Bayelsa State. Consequently, the researchers sought to use data from trade and artisan associations with a view of obtaining list of members from which the respondents were randomly selected.

The study adopted stratified sampling technique to determine the number of trade and artisan informal sector operators classified into fifteen (15) groups on the basis of line of business. The study is based on a survey of nine hundred (900) respondents on average of sixty (60) participants from the fifteen (15) respondents groups. This sample size was used on the basis of the maximum and minimum practical sample size for statistical testing. Avwokeni (2013), Appah (2020) maintained that a sample size equal to or greater than thirty (30) subjects per group class is suitable for any statistical test. The choice of sixty (60) participants was based on the suggestion of Kothari and Garg (2014) that sample plan can be enhanced by increasing the sample of the population. Otusanya et al (2019) maintained that this approach is essential in informal sector operations where the actual population cannot be established.

Primary data were adopted in this study. The primary data were collected from responses from questionnaires administered to the sampled informal sector operators. The questionnaire was designed to take into consideration the personal data and study objectives and the questionnaire is divided into two sections of A and B. Section A consists of demographic data while Section B consists of statements measuring respondents perceptions on tax knowledge, tax socialisation, tax compliance and public trust. The questionnaire was designed using a five point Likert scale ranging from strongly agree (5) to strongly disagree (1). The measurement for dependent variable of tax compliance and independent variables of tax knowledge and tax socialisation while public trust the moderating variable was adopted from prior studies with some modifications. The reliability of the questionnaire were tested using Cronbach Alpha coefficient and according to Appah (2020), a Cronbach Alpha greater than 0.6 is considered acceptable in terms of construct reliability. Table 1 shows the Cronbach Alpha reported in this study.

**Table 1: Reliability Statistics**

Construct	Number of items	Cronbach Alpha
Tax Socialisation	5	0.864
Public Trust	5	0.726
Tax Compliance	5	0.848

**Source:** Authors' Survey, (2024)

The data collected from the administered questionnaires were analysed using a three stage process of univariate analysis, bivariate analysis and multivariate analysis. The multiple regression was guided by a linear model below:



$$TAC = \beta_0 + \beta_1TAS + \beta_2PUT + \beta_3TAS * PUT + e \text{ ----- (1)}$$

Where:

TAC = Tax Compliance; DTS = Direct Tax Socialisation; ITS =Indirect Tax Socialisation; PUT = Public Trust;  $\beta_0 - \beta_1$  represents the regression coefficient;  $\beta_2 - \beta_3$  represents moderating effects coefficients while  $e$  the error term.

**RESULTS AND DISCUSSIONS**

**Table 2 Questionnaire Distribution**

Category	Frequency	Percent	Valid Percent	Cumulative Percent
Questionnaire Retrieved"	850	94.4	94.4	94.4
Valid Questionnaire Not Retrieved"	50	5.5	5.6	100.0
<b>Total</b>	<b>900</b>	<b>100.0</b>	<b>100.0</b>	

**Source: Field Survey (2024)**

Table 2 shows the questionnaires distributed to the sample respondents of the study. 850 copies of the questionnaires administered were retrieved representing 94.4% of the accessible population of the study. 50 copies of the questionnaires administered were not retrieved at the due date representing 5.6% of the targeted population of the selected informal sector operators in Bayelsa State, Nigeria.

**Descriptive Analysis**

The descriptive statistics measures the mean, median, maximum, minimum, standard deviation statistics are computed for each of the study variables with a view to quantify the manifests construct of the variable in terms of central tendency, dispersion and shape of their distributions. Therefore, each of the variables and their descriptive properties are presented individually in the following subsections.

**Table 3 Descriptive Statistics of Tax Socialisation**

S/N	Items	N	Min	Max	Mean	Std. D
1	The use of print media as a method of tax socialization enables me to understand the purpose and need for tax payment to government.	850	1.00	5.00	4.1569	1.51489
2	The employment of electronic media as a means of tax socialization assists me to be aware of the reasons individual need to pay tax promptly to government.	850	1.00	5.00	4.1765	1.51929
3	The application of media online communication as a means of tax socialization helps me to understand tax	850	1.00	5.00	3.6667	1.79162

	laws and the benefits to be derived from tax compliance.					
4	The use of seminars and workshops by tax authorities assists me to have better understanding for the importance of tax payment to the government.	850	1.00	5.00	4.2549	1.54717
5	The use of tax counseling for taxpayers as a means of tax socialization assists me to understand tax regulations and tax procedures for voluntary tax compliance.	850	1.00	5.00	4.9804	1.14003
<b>Valid N (listwise)</b>		<b>850</b>			<b>4.24708</b>	<b>1.5026</b>

Source: Field Survey (2024)

The results in table 3 showed the descriptive statistics of the mean and standard deviation responses on tax socialisation variable using five questionnaire items that was designed on a five point Likert scale. Thus, the questionnaire items labelled above and the mean and standard deviation of the five items were calculated to determine the overall mean and standard deviation responses on tax socialisation. Notwithstanding, all the items mean are above the cut-off point of 2.5. However, the grand mean and standard deviation responses on the questionnaire items disclosed ( $M=4.24708$ ;  $SD=1.5026$ ) respectively. This implied that tax socialisation is a significant criterion of (tax knowledge and tax socialisation) of informal sector operators in Bayelsa State, Nigeria.

**Table 4 Descriptive Statistics of Public Trust**

S/N	Items	N	Min	Max	Mean	Std. D
1	The state government is reliable in the application of tax revenue	850	1.00	5.00	4.6822	1.4775
2	The state government is reliable, transparent and objective in the award of contract.	850	2.00	5.00	3.8558	1.8102
3	The state government is not corrupt in the management and handling of tax revenue.	850	1.00	5.00	4.6270	1.5474
4	The state government is trust worthy in the application of tax revenue.	850	1.00	5.00	4.3432	1.6242
5	The state government is exhibit openness and transparency in dealing with taxpayers.	850	1.00	5.00	4.6321	1.5232
<b>Valid N (listwise)</b>		<b>850</b>			<b>4.42806</b>	<b>1.5965</b>

Source: Field Survey (2024)

The results in table 4 depicted the descriptive statistics of the mean and standard deviation responses on public trust variable using five questionnaire items that was designed on a five point Likert scale. Thus, the questionnaire items labelled above and the mean and standard deviation of the five items were calculated to determine the overall mean and standard deviation responses on

public trust. Notwithstanding, all the items mean are above the cut-off point of 2.5. However, the grand mean and standard deviation responses on the questionnaire items disclosed ( $M=4.42806$ ;  $SD=1.5965$ ) respectively. This implied that public trust is a significant criterion of (moderator) of tax knowledge and tax socialisation on voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

**Table 5 Descriptive Statistics of Voluntary Tax Compliance**

S/N	Items	N	Min	Max	Mean	Std. D
1	The payment of tax is the right and real thing to do as a citizen	850	1.00	5.00	4.5432	1.61443
2	The payment of tax is the responsibility that should be willingly accepted by all citizens.	850	1.00	5.00	4.4732	1.71422
3	I pay tax to support the government programmes and activities.	850	1.00	5.00	3.7645	1.66174
4	I have registered with the tax authority as required by tax rules.	850	1.00	5.00	4.7543	1.64718
5	I keep all accounting records as required by tax laws and my tax liability is correctly reported	850	1.00	5.00	4.8342	1.17346
<b>Valid N (listwise)</b>		<b>850</b>			<b>4.47388</b>	<b>1.562206</b>

**Source: Field Survey (2024)**

The results in table 5 depicted the descriptive statistics of the mean and standard deviation responses on voluntary tax compliance variable using five questionnaire items that was designed on a five point Likert scale. Thus, the questionnaire items labelled above and the mean and standard deviation of the five items were calculated to determine the overall mean and standard deviation responses on voluntary tax compliance. Notwithstanding, all the items mean are above the cut-off point of 2.5. However, the grand mean and standard deviation responses on the questionnaire items disclosed ( $M=4.47388$ ;  $SD= 1.562206$ ) respectively. This implied that voluntary tax compliance is a significant criterion of (tax knowledge and tax socialisation) of informal sector operators in Bayelsa State, Nigeria.

**Correlation Analysis**

**Table 6: Results of Correlation Analysis**

		TAC	GTK	PTK	LTK	TSO	PUT
TAC	Pearson Correlation	1					
	Sig. (2-tailed)						
	N	850					
TSO	Pearson Correlation	.907**	-.860**	.931**	-.077*	1	
	Sig. (2-tailed)	.000	.000	.000	.024		
	N	850	850	850	850	850	
PUT	Pearson Correlation	.909**	.886**	.941**	.048	.923**	1
	Sig. (2-tailed)	.000	.000	.000	.163	.000	
	N	850	850	850	850	850	850

*Source: Computed by Researcher's Via SPSS (2024)*

The study results in Table 6 indicated a strong positive and statistically significant correlation ( $r = .907^{**}$ ,  $P = 0.000$ ) between tax socialisation and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria. The results also indicated a positive and statistically significant correlation ( $r = .909^{**}$ ,  $P = 0.000$ ) between public trust and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

**Multivariate (Regression) Analysis**

**Table 7: Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.949 <sup>a</sup>	.901	.901	.29363	1.086

a. Predictors: (Constant), PUT, LTK, GTK, TSO, PTK

b. Dependent Variable: TAC

The model summary table produced a correlation coefficient;  $R = 0.949$  showed that there is a strong correlation between the dependent variable of voluntary tax compliance (TAC) and independent variables of tax socialisation (TSO) and public trust (PUT) as moderating variables. Our  $R^2$  stood at 0.901 which implies that about 90.1% of variations in the dependent variable (prompt voluntary tax compliance) attributed to changes in the independent variables of tax socialisation (TSO) and public trust (PUT) as moderator variables. The remaining variation is the error term and is attributed to other factors not included in the model. The remaining value for voluntary tax compliance (TAC) is low since the unexplained variation is only 9.9%. The Durbin-Watson  $d = 1.086$  indicates that there is no first order linear auto-correlation in the data and it shows that the model has goodness of fit.

**Table 8: ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	664.934	6	110.822	1285.323	.000 <sup>b</sup>
	Residual	72.685	843	.086		
	Total	737.619	849			

a. Dependent Variable: TAC

b. Predictors: (Constant), PUT, TSO,

The table above indicated a regression significant P-value of  $0.000 < 0.05$  and  $F(1285.323)$  indicating that the overall model is statistically significant at 0.05 between the dependent variable of tax socialisation (TSO) as well as public trust (PUT) as moderating variable.

**Table 9 Model Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.828	.211		22.878	.000
	GTK	-.336	.019	-.443	-17.960	.000
	PTK	-.067	.028	-.106	-2.397	.017
	LTK	.024	.012	.029	1.916	.046
	TSO	.230	.028	.305	8.178	.000
	PUT	.184	.033	.229	5.592	.000

a. Dependent Variable: TAC

### Test of Hypotheses Under The Model

$H_{01}$ : Tax socialisation has no positive and significant influence voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

Table 9 disclosed the coefficient and t-Statistics of the estimated marginal influence of tax socialisation (TSO) on voluntary tax compliance behaviour (TAC) of informal sector operators in Bayelsa State, Nigeria. The coefficient and t-statistics of tax socialisation (TSO) and voluntary tax compliance behaviour (TAC) was .230 and 8.178, indicating that tax socialisation (TSO) positively influence voluntary tax compliance behaviour (TAC) of informal sector operators in Bayelsa State, Nigeria. This positive influence is significant since the absolute value of P-value (0.000) was less than 0.05. This simply indicated that the null hypothesis ( $H_{01}$ ) is rejected and the alternate hypothesis ( $H_{a1}$ ) was accepted. Therefore, it was concluded that tax socialisation has positive and



significant influence voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

H<sub>02</sub>: Public Trust has no positive and significant influence voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

Table 9 disclosed the coefficient and t-Statistics of the estimated marginal influence of public trust (PUT) on voluntary tax compliance behaviour (TAC) of informal sector operators in Bayelsa State, Nigeria. The coefficient and t-statistics of public trust (PUT) and voluntary tax compliance behaviour (TAC) was .184 and 5.512, indicating that public trust (PUT) positively influence voluntary tax compliance behaviour (TAC) of informal sector operators in Bayelsa State, Nigeria. This positive influence is significant since the absolute value of P-value (0.000) was less than 0.05. This simply indicated that the null hypothesis (H<sub>01</sub>) is rejected and the alternate hypothesis (H<sub>a1</sub>) was accepted. Therefore, it was concluded that public trust (PUT) has positive and significant influence voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

### Moderated Multiple Regression (MMR) Estimation

#### Statement of Hypothesis

H<sub>03</sub>: Public trust does not positively and significantly influence and tax socialisation on voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

**Table 10 Summary of Moderation Analysis**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.911 <sup>a</sup>	.830	.830	.38456	.830	4139.840	1	848	.000	1.063
2	.937 <sup>b</sup>	.878	.878	.32566	.048	335.447	1	847	.000	

a. Predictors: (Constant), PUT

b. Predictors: (Constant), TSO, PUT

c. Dependent Variable: TAC

Table 10 provides information on the unmoderated and moderated results obtained from voluntary tax compliance (TAC) model. The Durbin-Watson statistic value 1.063 is within the acceptable range of 1 to 3 specified by Field (2009) and this affirmed that the problem of autocorrelation is unlikely to exist in the series. The unmoderated and moderated R<sup>2</sup> for the voluntary tax compliance (TAC) specifications are 0.830 and 0.878 respectively that accounted for 83.0% and 87.8% of the

variations in voluntary tax compliance (TAC) while 17.0% and 12.2% was explained by unknown variables that were not included in the Moderated Multiple Regression model in voluntary tax compliance (TAC). However, for purposes of testing the set hypothesis on the change statistics and other valuable information resulting from the interaction influence of public trust. The unmoderated and moderated  $R^2$  for voluntary tax compliance (TAC) model are 0.830 and 0.878 respectively resulting to  $R^2$  change of 0.048 (0.878 - 0.830). This indicated an increase of 4.8% (0.048 x 100) in the variation explained by the addition of the interaction term in the voluntary tax compliance (TAC) model.

**Table11 ANOVA of Moderation Analysis**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	612.214	1	612.214	4139.840	.000 <sup>b</sup>
	Residual	125.405	848	.148		
	Total	737.619	849			
2	Regression	647.790	2	323.895	3054.010	.000 <sup>c</sup>
	Residual	89.829	847	.106		
	Total	737.619	849			

a. Dependent Variable: TAC

b. Predictors: (Constant), TKS

c. Predictors: (Constant), TKS, PUT

Table 10 provides information on the unmoderated and moderated results obtained from voluntary tax compliance (TAC) model. The model has F-statistic values 4139.840 and 3054.010 in its unmoderated and moderated specifications with respective Prob. \*\* value 0.000<sup>b</sup> and 0.000<sup>c</sup> indicated that both the unmoderated and the moderated models are properly fitted since the Prob. \*\* value is less than the decision criterion of 5%.

**Table 11 Coefficients<sup>a</sup> of Moderation Analysis**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.830	.044		132.940	.000
	TSO	.690	.011	.911	64.342	.000
2	(Constant)	5.859	.037		157.631	.000
	TSO	.372	.020	.491	18.941	.000
	PUT	.380	.021	.474	18.315	.000

a. Dependent Variable: TAC

Source: Author's Computation using SPSS, 25

The moderated estimation showed that public trust (PUT) has negative influence on tax socialisation on voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria. This can be observed from the value of beta coefficient of .372; .380 and t-Statistic of 18.941; 18.315 with p-value of 0.000; 0.000 indicating that the p-value is statistically significant at 5%. Based on the results of the Prob. \*\* values of 0.000 and 0.000 < 5% chosen decision criterion for the moderating model. The study to rejected the null hypothesis (**H<sub>05</sub>**) and concluded that public trust does positively but significantly influence tax socialisation on voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

## DISCUSSION OF FINDINGS

**Tax Socialisation and Voluntary Tax Compliance:** The results from our study disclosed that tax socialization does positively and significantly influence tax knowledge on voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria. The outcome of our study concurs with the study conducted by Oktaviani et al (2020) tax socialisation positively and significantly influences taxpayer compliance and awareness. Also, their findings discovered that tax awareness partially mediates the relationship between tax socialisation on tax compliance in Indonesia. Similarly, the findings of this study supports the study conducted by Wogo et al (2023), Gantino et al (2021) in Indonesia that tax socialisation and education are key factors that stimulate taxpayers voluntary compliance behaviour to tax. The result of the study concurs with Nurmansyah et al (2021) that socialization of tax positively and significantly affects the level of voluntary tax compliance behaviour of MSME taxpayers in KPP Pratama Cibinong, Indonesia. However, the result from our study contradicts the findings of Walandouw and Sondakh (2015) that tax socialization does not positively and significantly influences the level of voluntary tax compliance of taxpayers. Nevertheless, the results from previous studies and the current study provide the benefits of tax socialization for effective and efficient tax administration in any given nation. Properly organized tax socailisation process would provide better and useful understanding of taxpayers with utilizing tax incentives policies as a means of encouraging taxpayer awareness to comply with tax obligations, thereby, achieving voluntary tax compliance behaviour.

**Public Trust and Voluntary Tax Compliance:** The results from our study suggested that public trust does positively and significantly influence voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria. The outcome of our study supports the study conducted by Haning et al (2020) in Indonesia that public trust positively and significantly affects taxpayers compliance behaviour in South Sulawesi Province in Indonesia. The result of this study shows that once government at all levels establish accountability and transparency of managing tax revenue and invest tax revenue appropriately for the welfare of citizens, members of the society and taxpayers in specific would build public trust on the tax system which would stimulate and encourage voluntary tax compliance behaviour.

**Public Trust on Tax Socialisation and Voluntary Tax Compliance:** The results from our study disclosed that public trust does positively and significantly influence tax socialization on voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria. The outcome of our study agrees with Mugarura et al (2021) that tax understanding, awareness and public trust positively and significantly influence tax compliance. Furthermore, the findings indicated that public trust moderates the relationship between tax understanding and tax awareness on tax compliance in Uganda. The results are in line with the investigation by Adimasu et al. (2017) that taxpayer's positive perception towards the tax system and government spending can boost voluntarily tax compliance.

### **Summary, Conclusion, Recommendations, Implications and Further Studies**

This study investigated the moderating effects of public trust on the relationship between tax socialization and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria. The study findings revealed that tax socialization positively and significantly affects voluntary tax compliance of informal sector operators in Bayelsa State, Nigeria; public trust positively and significantly affects voluntary tax compliance of informal sector operators in Bayelsa State, Nigeria; and public trust does positively and significantly influence tax socialisation on voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria. On the basis of the findings from the study, the following conclusion was reached:

1. Tax socialisation affects voluntary tax compliance behaviour positively and significantly;
2. Public trust affects voluntary tax compliance behaviour positively and significantly; and
3. Public trust positively and significantly moderates the relationship between tax socialisation and voluntary tax compliance behaviour of informal sector operators in Bayelsa State, Nigeria.

On the basis of the conclusion, the following recommendations were made:

1. Government should do a whole lot to enhance public tax education through effective and efficient tax socialisation methods on tax issues and tax education should be included in school curricula at all levels of education so that students are aware of their obligations as future taxpayers. Also, tax education should include not only the technical and procedural tax education but also an increased knowledge of the motivation that should accompany voluntary tax compliance behaviour.
2. The government and revenue authorities should provide continuous accountability and transparency of government activities with practical trainings to taxpayers and fashion appropriate ways of recapturing the public trust of taxpayers using both print and electronic media.
3. Government and relevant tax authorities should always be transparent and accountable in all their dealings with taxpayers, this build trust and influence voluntary tax compliance.

In terms of limitations, the current study focused on the data from Bayelsa States, Nigeria. Consequently, further investigation can be conducted to cover more states in Nigeria to provide a comprehensive view of informal sector operators in Nigeria. Additionally, future research might use different research strategies and techniques on tax knowledge and tax compliance. Further studies could be done on the effects of tax knowledge before and after on tax compliance. The variables used are still limited to taxpayer knowledge, tax socialization, taxpayer awareness, and taxpayer compliance. Therefore, future research needs to add other variables such as education level and income as independent variables. Future research could be investigated using longitudinal study by comparing of more years could provide different outcomes from this 'point in time' study. Additionally, using data from tax authorities and comparing this with data from interviews and questionnaires could also be valuable as a further data source for a tax compliance study of this type; although the chances of obtaining data from tax authorities might be very difficult.

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#### **ABOUT THE LEAD AUTHOR**

The lead author is a financial and management consultant with more than two decades of teaching and research experiences. He holds a Bachelor of Science Degree with Second Class Upper Division in Accounting from the University of Uyo, Akwa Ibom State, Nigeria; Master of Business Administration (MBA) in Accounting from the University of Port Harcourt, Rivers State, Nigeria; Master of Science (MSc) in Accountancy from Imo State University, Owerri, Nigeria; Doctor of Philosophy (PhD) in Accounting from Ignatius Ajuru University of Education, Rivers State, Nigeria; Post Graduate Diploma in Technical Education from Niger Delta University. Wilberforce Island, Bayelsa State, Nigeria; Master of Science (MSc) in Financial Management from Federal University of Technology (FUTO), Imo State, Nigeria; Doctor of Philosophy (PhD) in Financial Management from Federal University of Technology (FUTO), Imo State, Nigeria. He is a member of the following professional bodies in and outside Nigeria. Fellow, Institute of Chartered Accountants of Nigeria (ICAN); Fellow, Chartered Institute of Management Auditors of Nigeria; Fellow, Certified Institute of Cost Management of Nigeria; Fellow, Association of Management and Social Science Researchers; Member, Nigerian Institute of Management (Chartered); Member, International Research and Development Institute; Member, International Academy of Business and Behavioural Sciences, Connecticut, United States of America; Member, American Association of International Researchers and Member, Teachers Registration Council of Nigeria.