FUDMA JOURNAL OF ACCOUNTING AND FINANCE RESEARCH [FUJAFR]
VOLUME 3, ISSUE 3; ISSN: 2992-4693 (ONLINE); 2992-2704 (PRINT)

Tax Audit Management, Tax Control Mechanisms, and the Performance of State Internal Revenue Services in South-West, Nigeria

Yusuf Alabi Olumoh*
Sanni Mubaraq

Department of Accounting, Finance and Taxation, Kwara State University, Malete, Nigeria
**Correspondence Email : olumohyusuf@gmail.com*

https://doi.org/10.33003/fujafr-2025.v3i3.189.1-20

Abstract
The rising government expenditures and dwindling revenues in developing countries, including Nigeria, have pushed state governments to explore strategies for improving their revenue base. Among the most critical of these strategies are efficient tax audit management and robust tax control mechanisms. Despite their importance, low tax compliance and high tax evasion continue to challenge the effectiveness of tax systems. This study examines the relationship between tax audit management, tax control mechanisms, and the performance of State Internal Revenue Services (SIRS) in South-West Nigeria. It specifically investigates how these two constructs impact SIRS performance across six states: Lagos, Ogun, Oyo, Osun, Ondo, and Ekiti. A cross-sectional survey design was employed, using structured questionnaires administered to 383 randomly selected respondents from a population of 8,771 management staff. Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) to estimate the relationships among the study variables. The study concludes that tax audit management and tax controls enhance SIRS performance significantly, thereby enhancing efficiency and compliance. The study therefore recommends that tax authorities strengthen tax audit management practices by implementing more effective strategic audit plans, ensuring consistent case tracking, and maintaining audit independence through risk-based reviews. More focus and emphasis should be placed on back-duty audits, proper documentation, and structured compliance processes. SIRS should conduct regular evaluations, integrate risk management, and align controls with international standards. Strengthened enforcement, taxpayer education, support services, and feedback mechanisms are also vital for addressing emerging tax issues and enhancing voluntary compliance.

Keywords: Tax Audit Management, Tax Control Mechanism, Performance, State Internal Revenue Services, South-Western Nigeria.

1. Introduction

The development of any nation is closely tied to its revenue generation and allocation for public infrastructure. However, the rising costs of government operations and declining revenues have necessitated strategies to enhance revenue sources (Justine, 2023). The performance of tax revenue agencies is typically assessed based on revenue mobilization, tax compliance, cost efficiency, staff training, service quality, transparency, and accountability (Yusuf, 2022; Bugaje et al., 2023). An effective tax audit and control system is crucial in strengthening revenue generation and ensuring tax compliance (Shyhum, 2024).

Globally, revenue agencies implement rigorous tax audits to enforce compliance (Shyhun & Zhuravel, 2022). While developed nations have robust audit frameworks and contend with tax avoidance schemes and regulatory loopholes (Hossain et al., 2024). State Internal Revenue Services (SIRS) in developing countries face challenges such as tax evasion, weak enforcement, and inefficient audit processes, struggle with limited administrative capacity and corruption, and inadequate audit coverage (Mmary, 2023), Addressing these issues requires robust tax management strategies like effective audits, and stringent compliance controls (Van-Duc et al., 2024; Kamara & Kamara, 2025).

Conversely, developing countries face numerous challenges in achieving similar performance levels. According to the World Bank (2023), tax revenue as a percentage of GDP in many developing countries averages around 15%, far below the 35% seen in developed economies. This highlights inefficiencies in tax administration, particularly in tax audit management, that limit compliance controls. Tax non-compliance remains a major issue in Africa, contributing to low tax revenue performance compared in Nigeria to other African countries (PricewaterhouseCoopers (PwC), 2023). Non-compliance undermines tax administration, necessitating the implementation of audit programs and control mechanisms to identify and address irregularities, tax fraud, tax gaps, and evasion (Justine, 2023; Aina, 2025). Taxation in Nigeria remains a vital source of revenue, with SIRS responsible for tax collection, enforcement, audit, and compliance (Gbenga & Nicholas, 2023).

Tax audit management is a fundamental aspect of tax administration, ensuring compliance with tax laws and regulations (Thompson et al., 2022). It involves systematically reviewing taxpayers' financial records to verify the accuracy of their declarations (Zhang & Patel, 2022), ensure compliance, and detect discrepancies (Jumagulovich et al., 2024). Effective audits serve as deterrents against tax evasion and promote transparency and accountability (Olanisebe et al., 2023); Nigerian Tax Administration, 2024; Novatia, 2025). Meanwhile, tax control mechanisms, including automated tracking systems and data analytics, enhance the accuracy of tax processes and improve the detection of fraudulent activities (Federal Inland Revenue Service, 2025). Together, these measures are instrumental in strengthening institutional capacity and achieving sustainable improvements in revenue performance (Shyhun & Zhuravel, 2022).

In Nigeria, particularly in South-West states, strengthening tax audit practices and control mechanisms is vital for improving revenue performance (Biru, 2024). However, irregular audits, poor taxpayer records, and corruption remain significant obstacles (Justine, 2023). Addressing these issues through stricter enforcement and regular audits can enhance compliance and revenue generation (Gbakoro et al., 2023). Therefore, this research seeks to investigate the impact of tax audit management and tax control mechanisms on the performance of SIRS in South-West, Nigeria.

The performance of SIRS in Nigeria has been constrained by persistent challenges, including low tax compliance rates, inefficiency in revenue collection, and inadequate enforcement mechanisms (Williams & Ajah, 2024). In South-West Nigeria, the implementation of efficient tax management practices is considered vital for boosting internally generated revenue (Morenike et al., 2024). According to Biru (2024) and Ellawule et al. (2024), tax audit management faces several critical challenges that undermine optimal performance. These include weak audit processes, ineffective communication, and the lack of a comprehensive internal audit strategic plan. Bugaje et al. (2023) and Teka (2023) highlight issues in tax audit practices, such as poor tracking of audit cases, non-compliance with audit procedures, and inadequate evaluation of tax liabilities. Akinadeowo et al. (2023) further emphasize inefficiencies in desk and field audits, ineffective back-duty audit practices, and insufficient taxpayer documentation. Collectively, these challenges compromise transparency, reduce accountability, weaken enforcement, and hinder revenue generation. Additionally, Dagne (2024) proclaimed that the lack of reliable taxpayer data and incomplete financial records make it difficult to conduct accurate assessments, resulting in revenue leakages and tax evasion. Corruption and collusion between tax officials and taxpayers further weaken the integrity of tax audits, undermining efforts to establish a fair and transparent tax system (Justine, 2023; Ellawule, et al., 2024).

Another significant challenge is the absence of robust tax control mechanisms to detect and prevent tax fraud and non-compliance in Nigeria, as argued by Adekoya, et al. (2020), inconsistent enforcement of tax laws, weak internal control systems, and inadequate monitoring frameworks create opportunities for taxpayers to exploit loopholes and avoid tax obligations. Jumagulovich, (2024) stressed that many revenue agencies lack well-defined preventive, detective, and corrective controls, making it difficult to address emerging risks and tax avoidance schemes effectively. Furthermore, political interference and a lack of autonomy for tax authorities often result in selective enforcement and favoritism, reducing the overall efficiency of tax administration (Pham, et al. 2023). However, weak tax controls, particularly in areas like standard setting, periodic reviews, and the legislative and regulatory framework - remain inadequately addressed due to inconsistent policy implementation, limited monitoring, and lax penalty enforcement. If left unaddressed, these shortcomings have the potential to weaken tax compliance efforts and adversely affect overall revenue performance (Svetlozarova, 2023)

Moreover, the inconsistent application of tax controls and inadequate integration of technology through emerging tax issues with ineffectiveness in targeting high-risk taxpayers in the area of audit processes have contributed to revenue leakages and reduced public confidence in tax administration (Ibrahim, 2020; Shyhun & Zhuravel, 2022). These issues raise fundamental questions about the capacity of SIRS to effectively manage and control tax operations in a rapidly evolving economic landscape.

Despite their critical importance, there is limited empirical research on how specific tax management practices affect the performance of SIRS in Southwest Nigeria. Specifically, limited studies (Ogundeko & Idowu, 2020; Adeyemi et al., 2021; Oladipo et al., 2021; Rotimi et al., 2021; Indrawan, 2021; Akinadewo & Yinka-Obasa, 2023; Adesina & Olatunji, 2023; Justine, 2023; Ogidiaka et al., 2024; Owolabi & Oladokun, 2024; Oduro et al., 2024; Ellawule et al., 2024) have examined the impact of tax audit management on tax compliance and revenue performance across different regions in Nigeria, with diverse results. However, to the best of the researcher's knowledge, no study has specifically examined the impact of tax controls on the performance of revenue agencies in Nigeria or integrated both tax audit management and tax controls to assess their combined effect on the performance of State Internal Revenue Services in South-West Nigeria. Hence, this study seeks to fill this gap by examining the relationship between tax audit management, tax control mechanisms, and the performance of SIRS in Southwest Nigeria. Additionally, the study would offer actionable insights for policymakers and tax administrators to design evidence-based reforms that improve tax administration efficiency. By identifying the combined impact of the subject matters, the study supports strategic decision-making for institutional strengthening. This enhances accountability, compliance, and overall performance of the State Internal Revenue Services in Southwest Nigeria.

2. Literature Review and Hypotheses Development

Tax Audit Management and Organizational Performance

Numerous studies on tax audit management and organizational performance have been conducted by scholars across both developed and developing countries, including Nigeria. For instance, in the United States of America, Kasper and Alm (2020) employed a laboratory experiment to investigate the effect of tax audits on post-audit tax compliance. The study found that tax audits (whether effective or not) increase subsequent compliance of non-compliant taxpayers. A different study by Grigoris et al. (2022) conducted the exploration of tax audits of legal entities assisted by informational technology and their effects on the revenue collection of tax authorities in Greece. The study's approach was based on a literature review approach and a questionnaire distributed to state tax auditors, focusing on Audit Data

Analytics (ADA) auditors using modern information technology systems. The study found that informational audit tools can substantially improve tax revenue collection efficiency. Meanwhile, Lleshaj et al. (2022) found that tax audits significantly improved taxpayer compliance and revenue generation in Albania, utilizing regression models to assess the correlation between tax control activities and revenue outcomes.

Some studies have been examined in developing countries, for instance, Alemu (2020) investigated the impact of tax audit on tax compliance in Hawassa City, Ethiopia, utilizing a census approach to collect data from all 50 Hawassa City audit officers, and the study found that probability of tax audits have a positive effect on the level of tax compliance. By analyzing the advantages of a tax audit, Avcı and Demirci (2021) revealed that effective tax auditing leads to effective tax administration and that an increase in total tax revenues while maintaining taxation expenses at a certain level will enhance the efficiency of tax administration performance. The study also indicated that mandatory tax audits contribute to taxpayer compliance. Consistently, Indrawan (2021) found that tax audits and tax collection negatively affected tax revenue in Indonesia. Moreover, the combined consideration of tax audit and tax collection revealed a substantial detrimental influence on tax revenue.

Similarly, Mu et al. (2022) assessed the impacts of tax audits on tax revenue performance, with a focus on the mediating role of the electronic tax system in the Amhara region, Ethiopia. The study collected primary data from 377 VAT-registered taxpayers who employed multiple regression for data analysis, and found inefficiencies in VAT audit functions, poor tax education, lack of tax resources, and outdated tax rates, all contributing to suboptimal tax revenue performance. It emphasized that VAT audit and tax education significantly affect tax revenue performance. Also, Kamaruddin et al. (2022) utilized a similar technique of data analysis to determine the effect of tax audits on increasing tax revenues at KPP Pratama Makassar Utara, in Malaysia. The study's findings showed that tax audits positively and significantly increased tax revenues.

A similar study with different approaches by Wulandari and Juitania (2023) specifically investigated the effect of tax audits on VAT revenue at KPP Pratama Jakarta Palmerah from 2016 to 2020 and adopted an ex-post facto research design using secondary data. The study found that tax audits significantly influence VAT revenue, with tax audits being the most impactful factor. To confirm the authenticity of the findings of Wulandari and Juitania, a primary source of data collected was employed by other researchers, such as Utaminingtyas and Fauzi (2023), Alkahfi (2024), Tendean, et al. (2024) assessed the effects of tax collection, tax audits on corporate income tax revenue at the Tax Service Office Pratama Pancoran. The findings indicated that tax audits all had significant positive effects on corporate income tax revenue. Contrarily, Melliniawat (2023) found no significant relationship between tax audit effectiveness and revenue performance.

In Nigeria, several studies have been conducted using different approaches and yielding varied findings. For instance, Ogundeko and Idowu (2020) assessed the effect of tax audits on voluntary compliance and revenue generation in Lagos State. Using secondary data from tax authorities and government revenue records, their regression analysis demonstrated that tax audits significantly enhance revenue generation and tax compliance. Similarly, Adeyemi et al. (2021) explored tax audit administration and revenue generation in Nigeria through a conceptual review, concluding that a broader tax gap indicates a greater potential for improved tax audit outcomes. Okonye and Akujor (2023) further reinforced these findings by analyzing tax audit and investigation strategies on direct tax payment methods in Nigeria. Their regression analysis confirmed that effective tax audit strategies enhance the efficiency of direct tax payments and improve revenue collection.

Several studies have confirmed the role of tax audits in improving tax compliance among businesses. Oladipo et al. (2021) examined the impact of tax audits and corporate tax responsibility on compliance behavior among listed manufacturing firms in Nigeria, employing regression and correlation techniques. Their findings indicated that effective tax audits significantly influence tax compliance Expanding on compliance in Southwest Nigeria, Akinadewo and Yinka-Obasa (2023) employed a descriptive survey design with questionnaires and interviews, finding that tax audits improve compliance by reducing tax fraud and evasion. Similarly, Justine (2023) reinforced these findings through a literature review, emphasizing that frequent and stringent audits supported by modern information technology enhance compliance and revenue generation.

Beyond Nigeria, Oduro et al. (2024) compared tax audit effectiveness in Ghana and Nigeria. Their structural equation modeling and regression analysis revealed that tax audits, combined with tax education and fear-appealing messages, significantly enhance tax compliance. In Ethiopia, Biru (2024) and Dagne (2024) found that deficiencies in audit case selection and a lack of trained tax auditors limit audit effectiveness, negatively affecting revenue collection. Conversely, Gulzar et al. (2024) in Pakistan analyzed the interplay between tax audits, penalties, and religiosity, and revealed that while audits and penalties improve compliance, the inclusion of religiosity further strengthens this effect.

Tax Control Mechanisms and Organizational Performance

Empirical studies have examined the relationship between tax controls and performance across different contexts, yielding diverse findings. For instance, Lleshaj, et al. (2022) analyzed the impact of tax control measures on tax revenues in Albania from 2011 to 2020, utilizing an aggregate metric analysis to assess the correlation between tax control activities and revenue outcomes over a specified period. A quantitative analysis was performed using regression models to evaluate the relationship between tax control mechanisms and tax revenues, accounting for various macroeconomic variables. The findings indicate that enhanced tax audit performance significantly improves tax compliance rates among honest taxpayers, leading to increased tax revenues. This suggests a positive feedback loop where effective tax control measures bolster overall compliance. A study by Tsindeliani et al. (2022) explored the impact of tax control and enforcement in Russia's digital tax administration, concluding that these measures had no significant effect on tax administration efficiency. Conversely, Fomina et al. (2022) examined tax control as part of state financial oversight in Ukraine, emphasizing its role in tax revenue generation, despite operational restrictions during wartime. Using primary data, Blaufus, et al. (2022) examined the relationship between perceived tax audit aggressiveness, tax control frameworks, and tax planning and their effects on tax compliance. The study's methodology was on survey of corporate tax functions from 294 firms across 36 countries, conducted by KPMG between May and November 2016 using an online questionnaire. The study found that tax control framework and tax planning would increase tax compliance. Similar studies by Singgih, et al. (2024) suggested that the effectiveness of tax controls would improve tax compliance is conditional on the firm's underlying tax strategy.

In emerging economies, considering the relationship between tax controls and organizational performance, Hutauruk et al. (2019) analyzed the moderating effect of tax control on the self-assessment system in Indonesia, using SEM-PLS analysis. Their study confirmed that tax control enhances compliance. Tarmidi et al. (2020) further established that robust control mechanisms reduce tax avoidance, reinforcing compliance. In Ethiopia, Tarekegn et al. (2020) demonstrated that strong internal controls improve tax audit performance and revenue collection using regression analysis. Similarly, Ibrahim (2020) found a positive relationship between internal controls and revenue collection at the Kenya Revenue Authority. Local government contexts have also been studied. In Uzbekistan, Allayarov (2020) assessed the effectiveness of tax control measures in enhancing tax discipline and revenue performance using a qualitative approach. The study highlighted the role of tax audit practices in improving compliance and fiscal performance.

In Nigeria, Kwanbo et al. (2022) examined the moderating role of internal controls on tax revenue and economic growth from 1994-2016 using an ex-post facto design. Their findings revealed that internal controls significantly enhance tax revenue effectiveness, contributing to economic growth. These studies collectively underscore the importance of tax control mechanisms in improving compliance, revenue performance, and economic stability. Kipkurui and Makori (2023) identified segregation of duties, authorization procedures, and financial reporting as key determinants of revenue performance in Kenya. Respy and Mrindoko (2024) corroborated these findings in Tanzania, showing that effective control systems enhance tax compliance and financial management. Egesa (2024) confirmed the positive impact of control measures on revenue generation in Busia District, Uganda. In Algeria, Lachlah and Bourennane (2024) highlighted the role of tax control procedures in reducing tax evasion and enhancing collection efficiency.

Based on the empirical review, the study is guided by the following hypotheses.

Ho_1: *Tax audit management has no significant effect on the performance of the State Internal Revenue Services in Southwest Nigeria.*

Ho_2: *Tax control mechanisms have no significant impact on the performance of the State Internal Revenue Services in Southwest Nigeria.*

3. Methodology

This study employed a cross-sectional survey design to investigate the relationship between tax management practices and the performance of State Internal Revenue Services (SIRS) in Southwest Nigeria. The design allowed for the collection and analysis of primary data at a specific point in time. The study population included 8,771 management staff from the head offices of SIRS in Lagos, Ogun, Oyo, Osun, Ondo, and Ekiti States. These offices were chosen due to their central role in tax administration and their inclusion of key departments such as Admin and Operations, Income Tax, Finance, Audit, and Legal. A sample size of 383 respondents was drawn from a sampling frame of 8771 and was determined using Taro Yamane's formula (1967) to ensure representatives. The sample size was computed as in $n = N/1 + N(e)^2$, where n denotes sample size, N is the population, and e is 5% margin of error. $n = 8771/1+8771(0.05)^2 = 383$ approximately. The sample size was then distributed among the target respondents across the state based on the individual population of the management staff using a stratified random sampling technique, as shown in Table 1.

Table 1. Distribution of Sample Size of 383 to Target Respondents in the Regions

S/N	State	Population of Management Employees	Proportional Allocation Formula	Allocated Sample Size
1	Lagos	4,879	(4,879×383)/8,771	213
2	Ogun	1,728	(1,728×383)/8,771	76
3	Oyo	1,535	(1,535×383)/8,771	67
4	Osun	528	(528×383)/8,771	23
5	Ondo	285	(285×383)/8,771	13
6	Ekiti	324	(324×383)/8,771	4
	Total	8,771		383

Source: *Author's compilation, 2024, from the Website database of the IRS of each State.*

Questionnaires were randomly distributed among management staff to ensure unbiased responses. The study adapted and modified Biru's (2024) regression model on tax audit and revenue collection in Ethiopia, expanding it to include both tax audit management and tax controls as independent variables and overall performance as the dependent variable. Therefore, the model of this study is stated as follows

$$PF_i = \beta_0 + \beta_1 TAXAUM_1 + \beta_2 TAXCO_2 + \varepsilon_i \quad (1)$$

Here, PF denotes performance, TAXAUM is tax audit management, and TAXCO represents tax controls.

Data analysis involved both descriptive and inferential statistics. Descriptive tools such as mean, standard deviation, skewness, and kurtosis were used to test data normality. Partial Least Squares Structural Equation Modeling (PLS-SEM) was employed for hypothesis testing due to its robustness in handling complex models, small samples, and latent variables. Bootstrapping was used to assess the significance of path coefficients.

4. Results and Discussion

This section presents a detailed analysis of the quantitative data gathered through questionnaires administered to the sample respondents.

Descriptive Statistics

The descriptive statistics presented in Tables 2 to 4 offer a detailed overview of the central tendency, variability, and shape of the distribution for each tax management practice (tax audit management and controls).

Table 2. Descriptive Statistics for Tax Audit Management

Name	Items	Mean	Standard Deviation	Excess Kurtosis	Skewness
TAXAUM1	Audit process and communication	4.248	0.862	2.061	-1.433
TAXAUM2	An effective internal audit strategic plan and tracking of audit cases.	3.963	0.521	0.693	-0.049
TAXAUM3	Tax audit compliance process	4.235	0.579	-0.408	-0.073
TAXAUM4	Effective tax investigation procedures	3.771	1.054	1.646	-1.522
TAXAUM5	Evaluation of taxpayers' tax liability and obligations	3.777	1.127	0.715	-1.184
TAXAUM6	Effective desk audit management	3.929	0.832	0.145	-0.677
TAXAUM7	Communication of field audit management before the commencement	3.923	1.075	1.674	-1.349
TAXAUM8	Effectiveness of field audit and physical verification of taxpayers' claims	3.991	1.036	-0.478	-0.819
TAXAUM9	Effective back duty audit practice	4.458	0.635	-0.445	-0.754
TAXAUM10	Efficient and effective back-duty audit management to validate records	3.926	1.073	1.710	-1.360
TAXAUM11	Registration audit of taxpayers' proper documentation	4.158	0.769	-1.265	-0.279
TAXAUM12	Arrangement of counsel	4.034	1.130	1.396	-1.360

Source: Author's Computation (2024).

Table 2 presents the descriptive statistics for tax audit management variables, including their mean, standard deviation, excess kurtosis, skewness, and Cramér-von Mises p-value. The mean values range from 3.771 to 4.458, indicating a generally high level of agreement among respondents on the tax audit management items. Standard deviations vary between 0.521 and 1.130, suggesting moderate to high variability in responses. Most variables exhibit negative skewness, indicating a tendency for responses to cluster toward the higher end of the scale, while excess kurtosis values vary, with some items displaying peaked distributions (positive kurtosis) and others showing flatter distributions (negative kurtosis). Most of the numerical values of skewness and kurtosis fall within the threshold of +1 and -1, which indicates normality of the instrument.

Table 3. Descriptive Statistics for Tax Control Mechanisms

Name	Indicators	Mean	Standard Deviation	Excess Kurtosis	Skewness
TAXCO1	Setting Standards	4.102	0.979	0.452	-1.002
TAXCO2	Tax control mechanisms are adaptable and cost-effective	3.963	1.213	0.054	-1.025
TAXCO3	Measurement of Performance	4.170	0.854	1.530	-1.083
TAXCO4	Clear deadlines for submission of tax returns and enforcement	4.316	0.806	-1.177	-0.635
TAXCO5	Effective corrective actions	4.260	0.726	-1.010	-0.443
TAXCO6	Comparison of the budget with the target	4.384	0.819	1.948	-1.495
TAXCO7	Feedback Mechanism	4.675	0.559	5.910	-2.059
TAXCO8	Regular review of tax laws and regulations	4.551	0.787	4.063	-2.086
TAXCO9	Legislative and regulatory framework	4.077	0.838	-0.334	-0.590
TAXCO10	Addressing emerging tax issues through the framework and international standards	3.827	0.870	-0.693	-0.252
TAXCO11	Compliance and enforcement mechanisms	3.991	0.997	0.631	-0.999
TAXCO12	Taxpayer education and support	3.551	1.104	-0.591	-0.470

Source: Author's Computation (2024)

Table 3 provides descriptive statistics for tax controls, showing the mean, standard deviation, excess kurtosis, skewness, and Cramér-von Mises p-value for each variable. The mean values range from 3.551 to 4.675, indicating a relatively high level of agreement on most tax control measures. Standard deviations vary from 0.559 to 1.213, reflecting differences in the variability of responses across items. Skewness is predominantly negative, suggesting that responses are generally skewed toward higher agreement levels. Excess kurtosis values range widely, with some variables showing highly peaked distributions (positive kurtosis) and others displaying flatter or more normally distributed responses (negative kurtosis).

Table 4. Descriptive Statistics for Performance

Name	Indicators	Mean	Standard deviation	Excess kurtosis	Skewness
PF1	Tax revenue mobilization efficiency	4.155	1.014	-0.145	-1.012
PF2	Ensure transparency and accountability	3.607	1.248	-0.991	-0.422
PF3	Tax evasion and fraud decrease	4.022	0.952	0.229	-0.800
PF4	Achieving staff welfare and rewarding systems	3.368	1.197	-1.015	-0.198
PF5	Promote Tax Compliance	3.570	1.131	-1.142	-0.142
PF6	Tax Arrears and outstanding recovered	3.669	0.934	-1.035	0.086
PF7	Tax Cost-Effectiveness	3.759	0.909	-0.988	-0.049
PF8	Effective and efficient budget execution and management	3.950	0.809	-1.072	-0.086
PF9	Tax Gaps resolving	4.025	0.712	-1.025	-0.036
PF10	Invest in Staff Training and Development	4.353	0.676	-0.736	-0.570
PF11	Taxpayers' Service Quality Delivery	3.625	0.872	-0.631	-0.178
PF12	Stakeholders' Engagement and Collaboration	4.062	0.942	0.286	-0.860
PF13	Organizing Capacity Building	4.334	0.763	1.488	-1.112
PF14	Participate in Taxpayer Education and Outreach programs	3.864	0.967	-0.008	-0.673

Source: Author's Computation (2024).

Table 4 provides the descriptive statistics for performance indicators, including mean, standard deviation, excess kurtosis, and skewness for each item. The mean values range from 3.368 to 4.353, suggesting that participants generally rate performance items favorably, with several items scoring above 4. The standard deviations range from 0.676 to 1.248, indicating moderate variability in responses. Most skewness values are negative, indicating a slight bias towards higher ratings, while the excess kurtosis values vary, with some items close to zero and others showing more significant deviations. Items like PF13 have a higher kurtosis value (1.488), indicating a sharper peak in the distribution. This confirms that the dataset follows a normal distribution.

Assessment of Measurement Model

This section evaluates the measurement model using the PLS algorithm, focusing on construct reliability, discriminant validity, and collinearity diagnostics.

Table 4. Construct Reliability, Construct Validity, and Collinearity Statistics and Discriminant Validity (Cross Loadings).

	Items	TAXAUM	TAXCO	PF	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)	VIF
Tax Audit Management	**TAXAUM1**	**0.556**	0.019	0.156	0.911	0.930	0.929	0.625	2.321
	TAXAUM4	**0.946**	0.117	0.305					
	TAXAUM5	**0.927**	0.200	0.289					
	TAXAUM6	**0.827**	0.326	0.278					
	TAXAUM7	**0.623**	0.215	0.284					
	TAXAUM8	**0.774**	0.402	0.212					
	TAXAUM10	**0.793**	0.186	0.320					
	TAXAUM13	**0.799**	0.231	0.391					
Tax Controls	**TAXCO1**	0.395	**0.834**	0.367	0.878	0.927	0.903	0.545	2.327
	TAXCO2	0.462	**0.893**	0.337					
	TAXCO3	0.331	**0.523**	0.136					
	TAXCO4	0.354	**0.713**	0.158					
	TAXCO5	0.415	**0.634**	0.136					
	TAXCO6	0.359	**0.833**	0.245					
	TAXCO8	0.434	**0.812**	0.238					
	TAXCO9	0.433	**0.577**	0.224					
Performance	**PF2**	0.308	0.260	**0.726**	0.892	0.906	0.912	0.539	
	PF3	0.225	0.172	**0.660**					
	PF4	0.260	0.222	**0.661**					
	PF5	0.318	0.307	**0.830**					
	PF7	0.185	0.145	**0.702**					
	PF8	0.221	0.182	**0.707**					
	PF9	0.332	0.307	**0.857**					
	PF10	0.304	0.323	**0.727**					
	PF11	0.215	0.229	**0.710**					

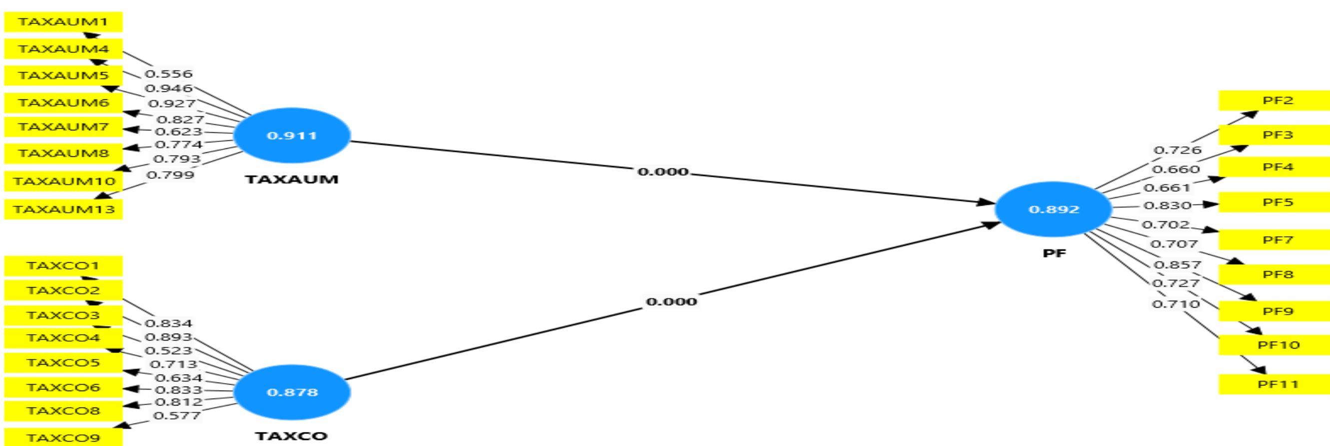
Source: Author's Computation (2024).

Table 5 presents the construct reliability, validity, collinearity statistics, and discriminant validity assessment through cross-loadings. The Cronbach's alpha values for the constructs, TAXAUM (0.911), TAXCO (0.878), and PF (0.892) are all above the recommended threshold of 0.7, confirming strong internal consistency. Similarly, composite reliability (rho_a and rho_c) values for all constructs exceed 0.7, further validating the reliability of the measurement model. The average variance extracted (AVE) values for TAXAUM (0.625), TAXCO (0.545), and PF (0.539) indicate that each construct explains more than 50% of the variance in its indicators, meeting the acceptable benchmark for convergent validity. Additionally, the variance inflation factor (VIF) values for TAXAUM (2.321) and TAXCO (2.327) remain below the critical threshold of 5, indicating no multicollinearity concerns.

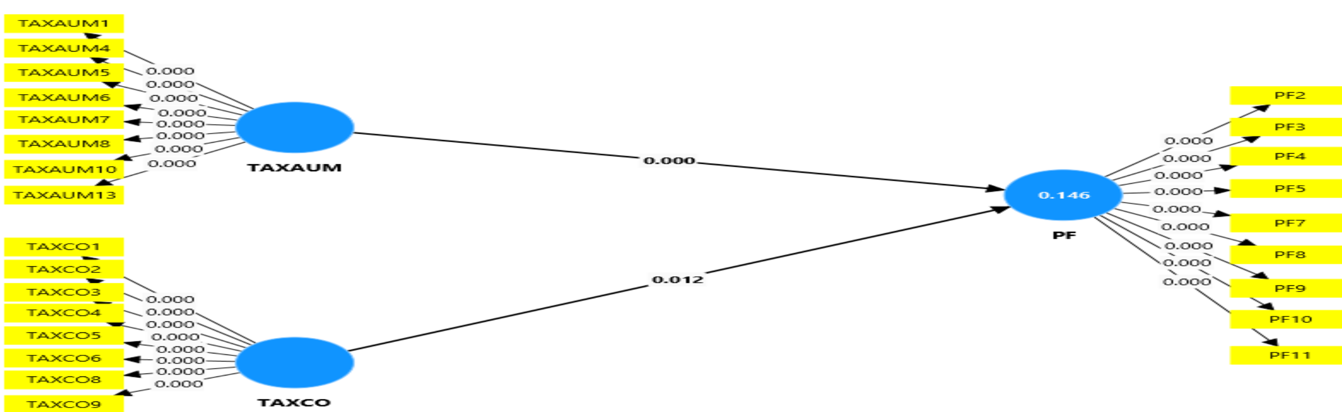
The cross-loading values demonstrate adequate discriminant validity, as each item loads more strongly on its respective construct than on other constructs. For instance, items under TAXAUM (e.g., TAXAUM4, TAXAUM5, and TAXAUM6) exhibit high loadings on TAXAUM (0.946, 0.927, and 0.827, respectively) compared to their loadings on TAXCO and PF. Similarly, TAXCO items (e.g., TAXCO1, TAXCO2, and TAXCO6) have higher loadings on TAXCO (0.834, 0.893, and 0.833, respectively) than on the other constructs. This pattern confirms that each construct is distinct and captures unique aspects of the study. Performance (PF) indicators also display stronger loadings within their construct, with PF9 (0.857) and PF5 (0.830) having the highest factor loadings, ensuring that the construct is well-defined.

Overall, the findings from Table 5 confirm that the measurement model is reliable, valid, and free from collinearity issues. The high Cronbach's alpha and composite reliability values demonstrate internal consistency, while the AVE values confirm adequate convergent validity. The cross-loadings reinforce discriminant validity, ensuring that each construct is empirically distinct from the others. These results establish a strong foundation for the structural model and subsequent hypothesis testing in the study.

4.4 Graphical Representation of Standard Algorithm: Partial Least Squares Structural Equation Modeling (PLS-SEM) Algorithm and Bootstrapping.



Source: SmartPLS4 output
Figure 1: PLS-SEM Algorithm



Source: Output from SmartPLS4

Figure 1: Graphical Representation of Bootstrapping

Figures 1 and 2 present a visual representation of the standard PLS-SEM algorithm, illustrating key steps such as path model estimation, measurement model assessment, and structural model evaluation. Additionally, they explain the bootstrapping procedure, which generates multiple resamples to assess the significance and stability of parameter estimates. The graphical approach enhances understanding of relationships among constructs and statistical inferences in PLS-SEM analysis, as shown in Tables 4 and 5.

Structural Model

Following the evaluation of the measurement model, the next step involves assessing the structural model to test the significance of the study's hypotheses. This section employs the Structural Equation Modeling (SEM) technique through bootstrapping with 5,000 resamples to determine the reliability of the path coefficients, as shown in Table 6.

Table 6. Path Coefficients Analysis of Significance

Constructs	Original sample	Sample mean	Standard deviation	T statistics	P values
TAXAUM -> PF	0.263	0.262	0.057	4.599	0.000
TAXCO -> PF	0.144	0.157	0.058	2.505	0.012

Source: Author's Computation (2024).

Table 6 presents the model's path coefficients and significance levels, revealing that tax audit management (TAXAUM) and tax compliance (TAXCO) significantly and positively influence the performance of State Internal Revenue Services (SIRS). Notably, TAXAUM has a coefficient of 0.263, indicating a 26.3% performance improvement per unit increase. The T-statistics (4.599) surpasses the critical value of 1.96, and the P-value (0.000) confirms significance at the 5% level. This supports the rejection of the null hypothesis, affirming that effective tax audit management enhances SIRS performance by identifying tax discrepancies, promoting compliance, reducing evasion, and fostering transparency. Aligned with the first research objective, the findings demonstrate that effective audit procedures contribute significantly to operational and financial performance, consistent with prior studies by Adeyemi et al. (2021), Oladipo et al. (2021), Akinadewo and Yinka-Obasa (2023), and others. These studies emphasize that structured audit practices, including taxpayer evaluation and enforcement procedures, are essential for improving tax compliance and administrative efficiency. However, contrasting findings by Inrawan (2021), Melliniawat and Mulyono (2023), and Dagne (2024) suggest context-dependent outcomes due to variations in audit frameworks and institutional settings. The study also reinforces the relevance of the resource-based view (RBV) theory, which posits that internal capabilities like tax audit systems are strategic resources. When effectively utilized, these VRIN resources can drive improved tax administration and elevate overall organizational performance.

Table 6 reveals that tax control (TAXCO) has a significant positive effect on the performance of State Internal Revenue Services (SIRS) in South-West Nigeria, with a coefficient of 0.144, indicating a 16% improvement per unit increase. The T-statistics (2.505) exceeds the 1.96 threshold, and the P-value (0.012) confirms significance at the 5% level. These findings support the rejection of the null hypothesis and affirm that effective tax control mechanisms enhance SIRS performance. The control practices, such as compliance checks, enforcement, risk assessments, corrective actions, taxpayer education, and regular review of tax regulations, strengthen operational efficiency, reduce tax fraud, and ensure financial integrity. These mechanisms help meet tax obligations, minimize risks, and improve revenue generation and service delivery. The results align with studies by Allayarov (2020), Tarekegn et al. (2020), and Ibrahim (2020), although Tsindeliani et al. (2022) found no significant relationship. Supported by control theory, the study emphasizes that preventive, detective, and corrective controls are essential for enhancing compliance, reducing inefficiencies, and reinforcing organizational processes. Overall, strong tax control mechanisms are vital for effective governance and improved tax administration.

Policy Implications

This study emphasizes the importance of effective tax audit management and control mechanisms in improving the performance of State Internal Revenue Services. The effectiveness of tax administration practices would enable the state government to advocate for the institutionalization of robust internal controls and audit frameworks to enhance compliance, reduce tax evasion, and enhance accountability. The findings can guide policymakers in strengthening tax administration strategies for sustainable revenue generation and improved public service delivery.

5. Conclusion and Recommendations

This study examined the effects of tax audit management and tax controls on the performance of the State Internal Revenue Services in Southwest Nigeria. Based on findings, the study concludes that tax audit management and tax controls significantly and positively impact performance, underscoring their importance in enhancing efficiency and compliance. Based on the conclusions drawn, the following recommendations are proposed.

i. Given the significant positive impact of tax audit management on performance, tax authorities should enhance tax audit management systems by implementing strategic internal audit plans and ensuring consistent tracking of audit cases. Emphasis should be placed on training audit personnel, adopting advanced or cloud-based audit tools, and maintaining audit independence through regular risk-based reviews. Efficient back-duty audits, proper registration documentation, and structured compliance processes should be prioritized. Additionally, periodic evaluations of audit strategies and organized legal support will improve performance and promote transparency.

ii. To enhance the effectiveness of tax controls, the State Internal Revenue Services (SIRS) should continue to implement robust internal control systems with strong preventive and detective measures. Regular evaluations should be conducted to identify gaps and emerging risks. Integrating risk management, aligning with international standards, and strengthening compliance and enforcement will improve sustainability.

iii. Additionally, taxpayer education, support services, and effective feedback mechanisms are essential for addressing evolving tax issues and outstanding recoveries, promoting voluntary compliance, and ensuring more organized capacity building in the tax administration system.

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