

Accountability and Transparency in Inland Revenue Services of Lagos and Ogun State, Nigeria

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Abstract. Accountability and transparency has always been a major cause for concern for many years as a result of misstatement of the financial statement, fraud and corruption in the public service. Accountability has therefore become imperative, because the keys to wealth creation and the maintenance of a free society have been recognized to be primarily accountability and transparency. The main objective of the study was to examine critically the twin concepts of Accountability and Transparency in internal revenue services of both Lagos and Ogun State the target population comprised of five thousand five hundred (5500) employees from different departments at the headquarters of the study organization. A sample size of three hundred and twenty-nine (329) was drawn from the overall target population. In conclusion, the study showed that, there is significant effect of accountability and transparency on Lagos and Ogun State Internal Revenue Service in the same vein, the questionnaire that was administered it was revealed that political interference contributed to lack of full autonomy and has hindered accountability and transparency in internal revenue service. It is therefore recommended that; government should create an anti-corruption department in the public sector, and it should be saddled with the responsibility of ensuring proper accountability and transparency in Internal Revenue Service's activities

Keywords: Accountability, Transparency, Fraud, Public Service, Inland Revenue.

1. Introduction

Revenue generation is an important objective of taxation and indeed the nucleus of every government activity. It is the main path to modern development and it entails the different processes of income creation by the government. Adesoji (2013) defines

revenue as the fund required by the government to finance its activities and that these funds are generated from different sources such as taxes, fines, fees, borrowing etc. Tax is a major and indispensable source of government revenue that sustains nations all over the world. It is a compulsory and non-refundable payment to government by its citizens and an instrument of socio-economic policy determination, therefore the need for an efficient tax system cannot be overemphasized.

Tax revenue, according to Aguolu (2004) constitutes a major source of government revenue and many governments all over the world have through taxation ensured that resources are mobilized and channeled towards socio economic growth and development. It is however, not every national government that has been able to effectively exploit this great opportunity of tax revenue generation. Omoigui-Okauru (2011) said that most African countries collect little or nothing from taxes because of the difficulty in tax collection from the citizens and that the impact of taxes has not been significant in developing countries as most of them are fueled by commodity export earnings.

Accountability and transparency has always been a major course for concern for many years as a result of misstatement of the financial statement, fraud and corruption in the public service. Although some policies and some legislative act have been made by the government concerning this issue after the establishment of the Nigerian Constitution in 1990 with several amendments over the years;; Budget Monitoring and Price Intelligence Unit(BMPIU), the Economic and Financial Crimes Commission (EFCC) Act 2002; the Independent Corrupt Practices and other related offences (ICPC) Act (2000); the Advance Fee Fraud and other related offences Act (1995); the Financial malpractices in Banks Act (1994); among others, still; headlines are still posted

about the issue of corruption in the public service. A proper solution has not been found.

As a result of some of these developments, accountability has therefore become imperative, because the keys to wealth creation and the maintenance of a free society have been recognized to be primarily accountability and transparency. It is important that both are integrated into the governance structures of both government institutions and business corporations (Iyoha and Oyerinde, 2009).

The issue of transparency has existed in the public sector for many years and has adversely affected the Nigerian economy as a result. There have been cases of ghost employees in the payroll, misappropriation of public funds, and corruption that have existed and are still occurring in the public sector. However, the reporting system has been criticized for not reporting on government obligations and the current state of other finances. The lack of accountability in the public sector generates potential for corruption with negative consequences. For example, through corruption, the commonwealth of Nigerians is being diverted by a few, leaving the nation at a loss. Due to the weak culture of transparency, corruption has become a way of life in Nigeria; to the point that it is wrong to say that officials are not only unethical, but that corruption is official (Ejere, 2012).

Every system designed to achieve an objective is faced with a lot of challenges. The Tax administration in Nigeria is also faced with a lot of challenges which account for the reasons why enough revenue have not been generated from it. Tax administration in Ogun state is similar to what operates in other parts of the country. The tax administration problems encountered in Ogun State are also evident in other States of the Federation. So also is the challenge of corruption on the part of the tax practitioners. There is high tendency for them to exonerate eligible payers from paying tax by collecting bribe from them. So also, some of the practitioners do not remit what they have collected as tax to do account of the state. The Ayoola Commission also provided sufficient evidence to show that tax clerks live above their incomes and their ostensible livings have been found to be totally unrelated to their salaries and status (Naiyeju 2005). Odusola (2002) is of the opinion that the tax administration in Lagos State is similar to what obtains in other parts of the country. The tax administration problems encountered in Lagos State are also evident in other States of the Federation. Fashola (2009) noted that the corruption risk erodes the tax yield and confidence in the tax system and

also at the Local Governments level, there is dearth of capable hands to administer the relevant tax provisions efficiently.

Government accountability to the public is thus rooted in representative democracies since it is the electorate through the legislature that gives public sector organizations the authority to operate, levy tax and to spend same. It is therefore, on this ground that this research work seeks to examine the accountability and transparency of both Lagos and Ogun state internal revenue services in order to see if these are the reasons for the slow pace of development in the two states under investigation.

2. Statement of the Problem

There have been views that the failure of the public sector can be traced to the absence of fiscal Transparency and Accountability in the management of public funds. Instead of discharging their functions as development centers, Public servants have acquired ill repute for corruption, fiscal indiscipline and overall irresponsibility.

Ethical values such as transparency and accountability are taken for granted in the public sector. Public officials overtime have portrayed a nonchalant attitude over being transparent in their dealings with public funds. Funds meant for the provision of public goods are diverted into individual pockets without any form of opposition towards such action, this brings to light the serious level of defect on accountability and transparency in the government circle.

The internal revenue service is an important government organization that helps make governing possible by ensuring that the government collects revenue necessary to fund essential programs and services. It should be expected that the highest level of transparency and accountability should be found in this organization especially because of the nature of responsibility placed on them. Again, there is a lack of accountability and transparency in the sense that the public are not informed as to how public money especially taxes is being remitted to the state government account. In other words, how are the target being met and how are the left over accounted for. Therefore, the researcher investigated the loopholes present in the system of administration of the internal revenue service by examining critically the twin concepts of Accountability and Transparency in internal revenue services of both Lagos and Ogun State.

3. Methodology

The paper adopted survey research design. This research design methods utilized the use of structured questionnaire to gather opinion, information of various respondents working in Lagos and Ogun state inland revenue services. A sampling technique was adopted and the reasons for selecting Ogun and Lagos state inland revenue services is due to the recording-breaking of increase in the revenue generated in both Lagos and Ogun state from 2106 to 2019.

The secondary data was generated from relevant data from previously conducted research, Germane journals and books.

4. Theoretical Framework

The Agency Theory introduction and the detail description of this theory were given by individuals known as Jensen and Meckling in 1976. Clarke (2004) explained that the administrators (public servants) are the one that managed the public fund and act on behalf of the principal (government) as agent. By so doing, principal (government) have handed over the power to public servant to perform on their behalf. The implication of this is that the government at the end will be expected to be given report from the public fund. But due to differences which may exist between the ownership and control, conflict of interest may come up. This is due to the owner 'side that the management can act for their interest as well as personal gain and not for that of the government. The Agency theory assumes that a human being is rational, self-interested and opportunistic Einsenhart, (1989). The principals (government) own the sector, but the agents (management of public service) control it.

Agency theory, according to Watts and Zimmerman (1978) put forward that the appointment of an independent body for accountability and transparency check will protect the interests of the third parties as well as that of the management. This relationship, as observed by public fund analysts, creates information asymmetry with the public servants having information advantage (Akhilumeh, Agweda & Ogunkua, 2017). In this case, the necessity for accurate monitoring that has led to accountability and transparency check is therefore needed to give an examination of independent of public sector affairs in order to give a good expression of a perception of the financial statements of the sector to the public and government. Demand for transparency and accountability arises from information asymmetry and agency conflicts between corporate managers, investors, and intermediaries.

Supporters of the agency theory cut across all field. The presence of agency issues has been widely witnessed in different academic fields. The evidences found in different fields like accounting (Watts & Zimmerman, 1983), finance (Jensen, 1986), economics (Jensen & Meckling, 1976;), political science (Hammond & Knott, 1996; Weingast & Moran, 1983), sociology (Adams, 1996; Kiser & Tong, 1992), organizational behavior (Kosnik & Bittenhausen, 1992) and marketing (Bergen, Dutta, & Walker, 1992). The wide existence of the agency problem in different types of organisations has made this theory as one of the most important theory in the finance, administration and economic literature.

Critiques of the theory include Perrow (1986), Wiseman and Gomez-Mejia (1998), and Sanders and Carpenter (2003). Pepper and Gore (2012) criticized that positivist agency researchers have only concentrated on the agent side of the 'principal and agent problem', and opined that the problem may also happen from the principal side. He observed that this theory is concerned about the principals, who deceive, shirk and exploit the agents.

Accountability and transparency protect owners interest and therefore sustain agency problems (Jensen & Meckling, 1976). However, public servant might be tempted to pursue personal incentives instead of government value. It is argued that this conflict can be mitigated by the government to finance its activities by issuing incentives. In respect to this theory the higher the motivational incentives of the government the higher the government revenue due to the fact that management will pursue the interest of the government' value and vice versa (Owolabi & Obida, 2012). In regard with this theory there is a possible relationship existing between accountability and transparency of public servant on public revenue.

5. Data Presentation and Analysis

This chapter is focused on data presentation and analysis of respondent's opinion according to the stated objectives. For this purpose, the data analysis and presentation is divided into three parts. The first part is the analysis of respondent's demographic information. The second section presents the results taken from statistical analysis of primary research questions, while the final part is the discussion of findings. Three hundred and seventy-three (373) copies of the questionnaire were administered to participants of the study; three twenty-nine (329) copies were properly filled and returned on schedule giving a 88.2%

response rate. Data analysis is therefore based on the number of returned copies of questionnaire. It begins with the analyses of respondents socio-demographic data after which the responses to the main items of the research questions are analysed and interpreted.

Distribution of Respondents by Gender

	Frequency	Percentage
Male	181	55
Female	148	45
Total	329	100

Source: (Field Survey, 2021)

Table 4.1 above shows the gender of respondents, it can be deduced that the views being expressed are representative of both the males and females as 55% of the respondents are males while 45% are females. This also indicates that there were more male employees who were willing to provide answers to items on the administered questionnaire.

Distribution of Respondents by Age

	Frequency	Percentage
18-25yrs	108	32.8
26-35yrs	124	37.7
36-45yrs	56	17
46-55yrs	28	8.5
56yrs and above	13	4
Total	329	100

Source: (Field Survey, 2021)

Table 4.2 above shows distribution of respondents according to ages, 32.8% falls within the age range of 18-25years, 37.7% were within the age bracket 26-35years, 17% of the respondents are between age bracket 36-45years, 8.5% were between 46-55years, while 4% of respondents were 56years and above. This is an indication that majority of participants in this study were between 26-35years.

Distribution of Respondents by Marital Status

	Frequency	Percentage
Single	109	33.1
Married	205	62.3
Divorced	10	3
Widowed	2	0.6
Widower	3	0.9
Total	329	100

Source: (Field Survey, 2021)

Results on table 4.3 shows that 33.1% of respondents are single and 62.3% are married, 3% are divorced, 0.6% are widowed while 0.9% are widower. This is an indication that the organization's working policy and environment encourages marriage, work-life balance and family relationship.

Distribution of Respondents by Academic Qualifications

	Frequency	Percentage
Secondary	9	2.7
OND/HND/B.Sc/Dip	229	69.6
M.Sc/MBA/PGD	91	27.7
Total	329	100

Source: (Field Survey, 2021)

In table 4.4 above, 2.7% of respondents possesses secondary school certificate, 69.6% possessed OND/HND/B.Sc./Dip certificate, while 27.7% has professional M.Sc/MBA/PGD qualification. This indicates that most of the respondents are well educated to be able to provide informed opinion on the study.

Distribution of Respondents by Years of Operation

	Frequency	Percentage
0-5	119	36.2
5-10	112	34
10 and above	98	29.8
Total	329	100

Source: (Field Survey, 2021)

Results on table 4.5 shows that 36.2% of respondents have been in operation with Inland Revenue Service for less than 5years, 34% have been in operation with Inland Revenue Service for 5-10years while 29.8% have been in operation with Inland Revenue Service for more than 10years. This showed that majority of the respondents have been operation with Inland Revenue Service for years.

Distribution of Respondents by Job Level in Public Service

	Frequency	Percentage
0-7	37	11.2
8-12	192	58.4
12-15	81	24.6
16 and above	19	5.8
Total	329	100

Source: (Field Survey, 2021)

Results on table 4.6 shows that 11.2% of respondents are between level 0-7, 58.4% of the respondents are between level 8-12, 24.6% of the respondents are between level 12-15 while 5.8% are level 16 and above. It was observed that level 8-12 account for 58.4% of the respondents from both Lagos and Ogun State Staff Inland Revenue Service. This implies that the study was conducted among a fair representative of both junior and senior staff categories.

Analysis of Questionnaire

Table 1: What are the structure of accountability system in Lagos & Ogun State Internal Revenue Services?

	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree	Mean	S.D
Is the degree of unaccountability in the service is high	93(28.3%)	133(40.4%)	16(4.9%)	16(4.9%)	71(21.6%)	2.78	1.30
Indiscipline and nonchalant attitude to work affect accountability	140(42.6%)	131(39.8%)	14(4.3%)	30(9.1%)	14(4.3%)	4.07	1.10
Personal accountability relates to effectiveness of a service	107(32.5%)	190(57.8%)	14(4.3%)	15(4.6%)	3(0.9%)	4.16	0.78
Accountability is a key component of fighting fraud and corruption in the service	141(42.9%)	136(41.3%)	14(4.3%)	18(5.5%)	20(6.1%)	4.09	1.10
Accountability determines the level of development in the society	243(73.9%)	55(16.7%)	14(4.3%)	16(4.9%)	1(0.3%)	4.58	0.81

Source: (Field Survey, 2021)

From the table 4.2.1 above, 40.4% of the respondents are agreed, 28.3% strongly agreed that the degree of non-accountability in the service is high while 4.9% of the respondents disagreed and 21.6% strongly disagreed that the degree of non-accountability in the service is high and 4.9% were undecided. This implies that the degree of non-accountability is high in Lagos and Ogun State Internal Revenue Service. On indiscipline and nonchalant attitude to work affect accountability, as 42.6% of the respondents strongly agreed, 39.8% agreed that the indiscipline and nonchalant attitude to work affect accountability while 9.1% of the respondents disagreed and 4.3% strongly disagreed that indiscipline and nonchalant attitude to work affect accountability and 4.3% were undecided. On personal accountability in related to effectiveness of a service, as 32.5% of the respondents strongly agreed, 57.8% agreed that personal accountability in related to effectiveness of a service while 3 4.6% of the respondents disagreed and 0.9% strongly disagreed that personal accountability in related to effectiveness of a service and 4.3% were undecided. On accountability is a key component of fighting fraud and corruption in the service. as 42.9% of the respondents strongly agreed, 41.3% agreed that accountability is a key component of fighting fraud and corruption in the service while 5.5% of the respondents disagreed and 6.1% strongly disagreed that accountability is a key component of fighting fraud and corruption in the service and 4.3% were undecided. On accountability determines the level of development in the society, as 73.9% of the respondents strongly agreed, 16.7% agreed that accountability determines the level of development in the society while 4.9% of the respondents disagreed and 0.13% strongly disagreed that accountability determines the level of development in the society and 4.3% were undecided. More also, the mean of the variables are more than 3.00 but on degree of non-accountability in the service is high is 2.78 which is lower than 3.00, this means is the only rejected statement with highest frequency of disagreed and strongly disagreed. This implies that respondents agreed that the degree of accountability is high in Lagos and Ogun State Internal Revenue Service, indiscipline and nonchalant attitude to work affect accountability, personal accountability relates to effectiveness of a service, accountability is a key component of fighting fraud and corruption in the service and also accountability determines the level of development in the society.

Table 2: What are the nature of transparency in both Lagos & Ogun Internal Revenue Services?

	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree	Mean	S.D
There is deliberate effort in your commission to encourage transparency	162(49.2%)	105(31.9%)	6(1.8%)	25(7.6%)	31(9.4%)	4.03	1.29
In your commission do process is followed	80(24.3%)	155(47.1%)	61(18.5%)	26(7.9%)	7(2.1%)	3.83	0.95
There available information in your commission that can be used to measure misuse of offices and positions/power	51(15.5%)	234(71.1%)	13(4.0%)	15(4.6%)	16(4.9%)	3.87	0.89
Decisions in your offices are carried out openly to encourage transparency	133(40.4%)	141(42.9%)	8(2.4%)	47(14.3%)	0(0%)	4.09	0.99
Accountability determines the level of development in the society	147(44.7%)	156(47.4%)	9(2.7%)	17(5.2%)	0(0.0%)	4.26	0.96

Source: (Field Survey, 2021)

Data on table 4.2.2 indicates that 49.5% of respondents strongly agreed, 31.5% of respondents agreed that there is deliberate effort in your commission to encourage transparency, 1.8% of respondents are undecided, 7.6% disagree and 9.4% respondents strongly disagreed that there is deliberate effort in your commission to encourage transparency. On whether due process is followed in their commission, as 24.3% of the respondents strongly agreed,

47.1% agreed that due process is followed in their commission while 7.9% of the respondents disagreed and 2.1% strongly disagreed that due process is followed in their agencies 18.5% were undecided. On whether there is availability of information in their agencies that can be used to measure misuse of offices and positions/power, as 15.5% of the respondents strongly agreed, 71.1% agreed that there is availability of information in their agencies that can be used to measure misuse of offices and positions/power while 4.6% of the respondents disagreed and 4.9% strongly disagreed that there is availability of information in their agencies that can be used to measure misuse of offices and positions/power and 4% were undecided. On whether decisions in the offices are carried out openly to encourage transparency, as 40.4% of the respondents strongly agreed, 42.9% agreed that decisions in the offices are carried out openly to encourage transparency while 14.3% of the respondents disagreed that decisions in the offices are carried out openly to encourage transparency and 2.4% were undecided. On accountability determines the level of development in the society, as 44.7% of the respondents strongly agreed, 47.4% agreed that accountability determines the level of development in the society while 5.2% of the respondents disagreed that accountability determines the level of development in the society and 2.7% were undecided. This implies that majority of the respondents agreed that accountability determines the level of development in the society. In summary, all the variables in this tables have mean above 3.00 which means respondents agreed to all the variables. Therefore, there is deliberate effort in your agency to encourage transparency. Due process is followed in both Lagos and Ogun State Internal Revenue Service. There are available information in your agency that can be used to measure misuse of offices and positions/power. Decisions in your offices are carried out openly to encourage transparency and also accountability determines the level of development in the society.

Table 3: What are the militating factors against the process of accountability and transparency in Internal Revenue Service of Lagos and Ogun State?

	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree	Mean	S.D
Do you agree that corruption is one of the factors that discourages accountability and transparency in your office	79(24%)	210(63.8%)	30(9.1%)	4(1.2%)	6(1.8%)	4.06	0.73
Bad leadership affects accountability and transparency negatively in your agency	93(28.3%)	175(53.2%)	14(4.3%)	15(4.6%)	32(9.7%)	3.85	1.16
Weak or no institution to enforce accountability and transparency influences service delivery negatively	82(24.9%)	186(56.5%)	14(4.3%)	32(9.7%)	15(4.6%)	3.87	1.03
Do you agree that the idea of get rich quick syndrome militates against accountability and transparency in your office	160(47.8%)	123(43.8%)	14(4.3%)	17(5.2%)	0(0%)	4.15	1.17
Low level awareness on good civic culture discourages accountability and transparency in your working place	144(43.8%)	141(42.9%)	14(4.3%)	15(4.6%)	15(4.6%)	4.16	1.02

Source: (Field Survey, 2021)

Data on table 4.2.4 indicates that 63.8% of respondents strongly agreed, 9.1% of respondents agreed that corruption is one of the factors that discourages accountability and transparency in your office, 9.1% of respondents are undecided, 1.2% disagreed and 1.8% respondents strongly disagreed that corruption is one of the factors that discourages accountability and transparency in your office. Majority of the respondents agreed that corruption is one of the factors that discourages accountability and transparency in your office. On bad leadership affects accountability and transparency negatively in your agency, as 28.3% of the respondents strongly agreed, 53.2% agreed that due process is followed in their agency while 4.6% of the respondents disagreed and 9.7% strongly disagreed that due process is followed in their agency and 4.3% were undecided. Majority

of the respondents agreed that bad leadership affects accountability and transparency negatively in your agency. On whether weak or no institution to enforce accountability and transparency influences service delivery negatively, as 24.9% of the respondents strongly agreed, 56.5% agreed that weak or no institution to enforce accountability and transparency influences service delivery negatively while 9.7% of the respondents disagreed and 4.6% strongly disagreed that weak or no institution to enforce accountability and transparency influences service delivery negatively and 4.3% were undecided. Majority of the respondents agreed that weak or no institution to enforce accountability and transparency influences service delivery negatively. On whether the idea of get rich quick syndrome militates against accountability and transparency in your office, as

47.8% of the respondents strongly agreed, 43.8% agreed that the idea of get rich quick syndrome militates against accountability and transparency in your office while 5.2% of the respondents disagreed that the idea of get rich quick syndrome militates against accountability and transparency in your office and 4.3% were undecided. Majority of the respondents agreed that the idea of get rich quick syndrome militates against accountability and transparency in your office. On low level awareness on good civic culture discourages accountability and transparency in your working place, as 43.8% of the respondents strongly agreed, 42.9% agreed that low level awareness on good civic culture discourages accountability and transparency in your working place while 4.6% of the respondents disagreed and 4.6% strongly disagreed that low level awareness on good civic culture discourages accountability and transparency in your working place and 4.3% were undecided. Majority of the respondents disagreed that low level awareness on good civic culture discourages accountability and transparency in your working place. This implies that low level of awareness on good civic culture discourages accountability and transparency in your working place as the major militating factors against the process of accountability and transparency in Internal Revenue Service of Lagos and Ogun State with mean score of 4.16, the idea of get rich quick syndrome militates against accountability and transparency in your office is another factors against the process of accountability and transparency in Internal Revenue Service of Lagos and Ogun State with mean score of 4.15. Corruption is also militating factors that discourages accountability and transparency in your office with mean of 4.06. Weak or no institution to enforce accountability and transparency influences service delivery negatively with mean of 3.87. Bad leadership affects accountability and transparency negatively in your commission with mean of 3.85 and least among major militating factors against the process of accountability and transparency in Internal Revenue Service of Lagos and Ogun State

6. Discussion of Findings

This study examined the accountability and transparency in Inland Revenue Services of Lagos and Ogun State. It was observed that majority of the respondents were males (55%) and mostly aged between 26-35 years (37.7%) and were married (62.3%). Findings showed that with a mean of 4.16 personal accountability in relation to effectiveness of a service was the strongest structure of accountability system in Lagos & Ogun State Internal Revenue Services. This is followed by accountability as a key

component of fighting fraud and corruption in the service (4.09), while the high degree of non-accountability in the service was very weak variable to stronghold the structure of accountability system in Lagos & Ogun State Internal Revenue Services. The results imply that accountability and transparency is significantly related to Inland Revenue Services of Lagos and Ogun State. This finding is in line with Sylvester (2006). According to Sylvester, the role of accountability in the public sector in Nigeria using field survey research; it was discovered that poor accountability affects the allocation and development of resources in Nigeria. They opined that every government department ministry and agency should provide financial statement in every financial year that discloses budget and a report that shows the performance, various analysis and factors prohibiting performance.

The result also showed that, with a mean of 4.26 accountability as a determinant of development level in the society claimed the strongest nature of transparency in both Lagos and Ogun internal revenue services followed by open decision to encourage transparency (4.09) while the degree of available information in the commission that can be used to measure misuse was the least nature of transparency in both Lagos and Ogun internal revenue services. More so responses from interview revealed a working organizational structure that flows from the top management to junior cadre for policy implementation. This finding is similar to that Oloruntoba and Gbemigun (2019) who investigated the relationship between the transparency among public office holders and the performance of the Nigerian public service using Ose Local Government Area Secretariat, in Ondo State as case study. They found that appraising the transparency of public officials positively impacted on the performance of public sector in Nigeria.

Findings also revealed that, with the mean of 4.34, government interference on the policy and leadership of the agencies was a strong variable that affects revenue generation and service delivery in general, while unethical behavior and non-accountability were the least variables that can determine how the operational policy of Lagos and Ogun Internal Revenue Service had enhanced revenue generation for the government. This finding is supported with that of Anger (2002) who has pointed out that unethical behavior deter delivery of good service and hinders the implementation of policy.

Finally, with a mean value of 4.16, findings showed that low level awareness on good civic culture was

the strongest variable that militated against the process of accountability and transparency in Internal Revenue Service of Lagos and Ogun State, followed by the idea of get rich quick syndrome (4.15); corruption (4.06); weak or no institution to enforce accountability and transparency (3.87) while bad leadership was the least factor that militated against the process of accountability and transparency in Internal Revenue Service of Lagos and Ogun State. This finding corroborated with that of Omodero and Okafor (2016) who reported in their study 'efficiency and accountability of public sector revenue and expenditure in Nigeria' that the level of accountability was very poor in Nigeria as a result of lack of comprehensive, relevant, quality and reliable public financial report. It was recommended that for accountability to be successful in management of public fund there must be reduction in the level of corruption, public sector accounting and accounting standards should improve, public account committee should be restructured and the value of money should be applied in the conduct of government business. Findings are also similar with that of Onuorah and Appah (2012) who studied accountability and public sector financial management in Nigeria, and found that the level of accountability is very poor in Nigeria as a result of unavailability of relevant, reliable and quality information about government activities. The study opined that for accountability to be successful, in the management of public funds in Nigeria, there must be reduction of corruption, increase in public sector accounting and auditing standards, and also, restructuring of audit committee.

7. Conclusion and Recommendation

Accountability acts as a quality control device for the public service and so the public as citizens and consumers in the public realm can expect to receive the best service. Accountability also underscores the superiority of the public will over private interests of those expected to serve and ensures that the public servants behave according to the ethics of their profession. The public expects nothing more or less and it is in this regard that the argument has been made that where professional ethics and accountability have been eroded or abandoned, the servants become the master and corruption thrives. Accountability has therefore become imperative, because the keys to wealth creation and the maintenance of a free society have been recognized to be primarily accountability and transparency. Both require broad accountability systems to be integrated into the governance structures of both government institutions and business corporations. The lack of

accountability in the public sector generates potential for corruption with negative consequences.

The following recommendations are hereby suggested to proper accountability and professional ethics in Lagos and Ogun State Internal Revenue Services:

- Internal mechanisms or procedures should be set in place to ensure that public funds are well accounted for, and government dealings especially as it pertains to providing public goods to the populace are transparent enough for the public to see and evaluate. Training and retraining programmes should be organized for Lagos and Ogun State Internal Revenue Service staffs frequently in order to boost their moral, attitude, effectiveness and efficiency in discharging their official duties. Competent hands should be recruited into sensitive positions such as tax collector, accountants, secretary and the like.
- The government should create an anti-corruption department in the public sector. This department should be saddled with the responsibility of ensuring proper accountability and transparency in Internal Revenue Services activities. Accountability is no doubt the hallmark for good governance, if Nigeria is to be a member of the twenty most developed nations of the world by the year 2030, civil servant especially staff of Internal Revenue Services and all stakeholders in the Nigerian project should embrace integrity, transparency and accountability in the management of public funds. Government should engage professionals to drive the process and also involve external professionals to leverage best practice Internal Revenue Service.
- Activities and there should be limitation to which politician interfere in day to day activities of Internal Revenue Services. There should be strict penalties for those found guilty of Unethical Behavior and Non-accountability among staff of Internal Revenue Services.

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