Jurnal Bisnis dan Kewirausahaan (Journal of Business and Entrepreneurship)
Vol. 11, No. 2 November 2023, e-ISSN: 2685-6255; p-ISSN: 2302-4119, Hal 175-189
DOI: https://doi.org/10.46273/ahz5p350

Improving Income Generation In Osun State, Nigeria: The Importance Of Training Tax Personnel For Revenue Enhancement

Ademola Samuel Sajuyigbe
Department of Business Adminstration, Precious Cornerstone University, Ibadan, Nigeria

Adesola W Amusat
Department of Business Administration and Management, Osun State Polytechnic, Iree

Adewale Charcles Fadahunsi
Bursary Department Osun State Polytechnic, Iree, Nigeria

Original Research
Received 1 Nov 2023
Revised 15 Nov 2023
Accepted 30 Nov 2023
Additional information at the end of the article

Abstract: The objective of this research was to assess the impact of training tax personnel on revenue generation and identify the challenges of tax administration in Osun State, Nigeria. Employing a survey research design, data was gathered from 320 state tax officials through a structured questionnaire. Analysis involved mean calculations, chi-square tests, and path analysis. The findings indicate a positive and significant correlation between income generation and the training of tax officers. This finding suggests that income generation is an indicator of tax officer training. The study also found that limited training programs, outdated manual systems, poor technical integration, lack of qualified personnel, lack of tax culture and taxpayer awareness, and lack of resources are the main challenges of tax administration in Osun State Nigeria. The findings of this study have significant policy implications, training tax personnel improves tax compliance, efficient tax administration, fair and equitable taxation, enhanced taxpayer services, increased revenue generation, and better stakeholder engagement. These implications can contribute to a more effective and trusted tax system, benefiting policymakers, taxpayers, and stakeholders alike. The study offers empirical evidence regarding the revenue structure within the state, serving as a basis for the establishment of effective tax policies. Additionally, this research is unique in its utilization of two theories, namely the diffusion theory of taxation and the human capital theory of taxation, to explore the education and motivation of tax collectors. It also highlights how various stakeholders, including tax administrators, policymakers, and civil society organizations, can benefit from the process of tax policy formulation and implementation.

Keywords: Taxation, Training, Revenue genegration, Tax pesonnel, Osun State

Introduction

Throughout the world, governments are responsible for providing basic infrastructure for their citizens, with taxes recognized by scientists, accountants, and researchers as a unique pillar of the economy. Murkur (2001) notes that meeting society's needs requires substantial resources that can only be generated through taxes. Okafor (2012) describes taxation as the mechanism by which a community or group of individuals contributes to the management and development of society in an agreed extent and manner. From this, it can be concluded that paying taxes benefits the entire population (Okafor, 2012). Soyode and Kajola (2006) explain that Nigeria's tax system dates back to 1904 when a personal income tax was introduced in northern Nigeria before the country was unified by colonial rulers. The Nigerian tax system is based on the UK

Tax Act of 1948 and has undergone numerous changes as various governments have worked to improve it (Okauru, 2011). Key aspects of the country's tax reform include the Federal Internal Revenue Service (Establishment) Act 2007, the Corporate Income Tax (Amendment) Act 2007, and the Draft National Tax Policy pending Parliament (Worlu & Emka, 2012).

Despite various efforts to improve the tax system, tax revenue remains a small percentage of total government revenue, primarily because most of the income required for development purposes comes from oil (Sani, 2013). Crude oil exports still account for more than 80% of total federal revenue, with the remaining 20% coming from the non-oil sector, which also includes taxes (Sani, 2013). In Osun State, federal subsidies are the main source of income. The State Internal Revenue Board is responsible for collecting various taxes, and since Governor Aregbesola took office in 2010, state internal revenue increased from 300 million Naira to 1.6 billion Naira (Boluwaduro, 2012). Osun State's GDP rose from 110 billion Naira to 738 billion Naira, attributed to the administration's commitment to economic development.

Despite mechanisms to boost internally generated revenue amid declining federal allocations, Osun State Government finds it challenging to meet its statutory obligations (Afuberoh & Okoye, 2014). Fasola (2014) confirms that the Osun government struggles to provide social amenities, maintain capital projects, and pay salaries and pensions on time. The role of taxation in promoting economic growth in Osun State is not strongly felt, possibly due to inadequate training of tax personnel, inefficient administrative methods in revenue collection, and ineffective strategies for enhancing internally generated revenue. Key questions for researchers include: To what extent does the training of tax personnel influence revenue generation? What are the challenges of tax administration? This research aims to contribute to the development of Osun State by laying the foundation for increasing internal income. It provides an empirical basis for the state's revenue structure, supporting the establishment of prudent tax policy. Additionally, the study offers the Osun State Department of Revenue and Budget Planning insights into how training tax officials can improve the effective management of services.

Theoretical Framework

Existing research amalgamates various theories, such as the socio-political theory (Ihenyen & Ogbise, 2022), the expediency theory (Ojijo & Oluwatosin, 2018), benefit received theory (Ogbonna, & Ebimobowei, 2016), faculty theory (Sani, 2013), the diffusion theory of taxation (Okauru, 2011), and the Human capital theory of taxation (Worlu, & Emeka, 2012), to establish the connection between tax administration and revenue generation. However, limited studies employ diverse theories to elucidate the intricate relationship between tax administration and revenue generation. This study uniquely employs the diffusion theory of taxation and the human capital theory of taxation to delve into the education and motivation of tax collectors and elucidate how various stakeholders, including tax administrators, policymakers, and civil society organizations, can derive benefits from the tax policy formulation and implementation process. These two theories posit that transparent and equitable tax laws, coupled with well-trained and motivated tax collectors, form the bedrock of effective tax administration and revenue generation.

Diffusion Theory of Taxation

The tax diffusion theory is an economic concept that elucidates the spread and implementation of new tax systems and reforms within society. It explores the factors influencing the acceptance or rejection of tax policies by different demographic groups (World Bank, 2022). This theory contends that the adoption and execution of new tax policies hinge on factors such as economic conditions, the political landscape, public opinion, perceived benefits, and costs associated with proposed tax changes (FIRS, 2021). According to the diffusion theory, in perfectly competitive taxation, when a tax is levied, it is automatically and evenly distributed throughout the community (Ebiringa & Emech, 2012). Advocates of this theory posit that when a state imposes a tax on a commodity, the tax is automatically transferred to the consumer. Each individual bears a tax burden based on their ability to pay. For instance, if textile products are subject to a special tax, the manufacturer increases the product price by the amount of the tax, and consumers buy goods according to their ability, sharing the tax burden (Jamala, Asongo, Mahai & Tarfena, 2013). While proponents assume perfect competition in the market, real-world scenarios often involve imperfect competition. The diffusion theory underscores the importance of effectively implementing tax policies, emphasizing the necessity for clear, transparent, and equitable tax laws communicated effectively to taxpayers (Charles, Ekwe, & Azubike, 2018). Policy dissemination closely correlates with taxpayer compliance, suggesting that taxpayers are more likely to comply voluntarily if policies are perceived as fair and beneficial. Effective tax administration, encompassing efficient tax collection processes, taxpayer education, and enforcement activities, can enhance compliance rates and revenue generation (Ihenyen & Ogbise, 2022).

According to Oshiobugie and Akpokerere (2019), the diffusion theory acknowledges the role of technology in tax administration. In Nigeria, the introduction of innovative tax administration systems such as electronic filing and payment platforms is expected to enhance tax compliance, reduce administrative costs, and increase revenues. Similarly, Ezu and Okoh (2016) argue that the theory underscores the importance of engaging multiple stakeholders, including taxpayers, tax administrators, policymakers, and civil society organizations, in the tax policy formulation and implementation process. This approach facilitates effective policy dissemination and fosters cooperation in revenue-generating endeavors.

Human Capital Theory

The Human Capital Theory posits that individuals who invest in education and training will elevate their skill levels, resulting in increased productivity compared to those with lesser skills (Gong, Law, Chang & Xin, 2009). Becker (2002) contends that overall investments in education and training contribute to enhanced productivity. Kalas, Mirovic, and Andrasic (2017) further argue that schooling boosts earnings and productivity by imparting knowledge, skills, and problem-solving abilities. Becker's concepts hold significance in contemporary employee development and learning literature, as the Human Capital (HC) theory underpins the notion that employees' knowledge and skills can be developed through investments in education or training, i.e., learning (Hatch & Dyer, 2004).

Okafor (2012) explains that the theory explores the concept that investing in education and skills development can improve an individual's productivity, earning potential, and overall economic well-being. It suggests that individuals with higher education and skill levels contribute more to economic growth and generate higher tax revenues for the government. Given the pivotal role of tax administration in revenue generation, particularly for the Osun State government, effective tax administration necessitates skilled personnel capable of efficiently collecting, enforcing, and managing taxes. Okauru (2011) demonstrates that investing in education and skills development enhances individuals' capabilities, leading to higher productivity, income levels, and, consequently, increased tax revenues.

Existing studies support the idea that investing in the education and training of tax administrators enhances their skills and performance, contributing to improved tax compliance and increased government revenue (Adenugba & Ogechi, 2013; Okauru, 2011; Sani, 2013). This theory advocates that well-trained and motivated tax collectors will be active, efficient, and effective in collecting various taxes in the state.

Concept of Taxation

Taxation plays a pivotal role in the economy of Nigeria, where levies imposed by federal, state, and local governments generate revenue for public expenditure and foster economic development. The regulatory framework for taxation in Nigeria encompasses laws and regulations such as the Companies Income Tax Act, Personal Income Tax Act, Value Added Tax Act, and the Federal Inland Revenue Service (FIRS) Establishment Act. Taxation, being one of the oldest economic phenomena, involves funding essential services for a given population within a geographical area. It is governed by the principle that individuals, companies, goods, and services are subject to compulsory levies by the government, aimed at funding its operations and promoting social equity through income redistribution (Soyode and Kajola, 2006).

Authors like Nightingale (1997) emphasize that taxes are mandatory contributions imposed by the government, and while taxpayers may not receive identifiable benefits, they enjoy the advantages of living in a educated, healthy, and safe society. Bhatia (2003) defines tax as a compulsory levy paid to the government without a corresponding right to specific and direct consideration. Okafor (2012) broadens this definition to include amounts levied on individuals or organizations, whether through direct taxes on persons or indirect taxes on imported or domestically produced goods. Key tax laws in Nigeria include Companies Tax, Personal Tax, Capital Gains Tax, Petroleum Profit Tax, Capital Transfer Tax, and Value Added Tax.

Despite the importance of taxation, the Nigerian tax administration system faces challenges that impact its efficiency and effectiveness. Challenges include issues related to tax compliance, control and governance, tax collection, and technology constraints. These challenges encompass a lack of overall understanding of the role of taxation in national development, dependence on oil revenues neglecting taxation as a revenue source, insufficient political support, capacity issues, technology challenges, manual tax operations, lack of records, lack of automated systems, low taxpayer education, poor attitudes towards taxation, lack of tax culture, and low awareness among taxpayers. Compliance is a formidable task, with many individuals and businesses evading taxes or engaging in aggressive tax planning to reduce liabilities. The complexity of Nigeria's tax system, characterized by diverse laws and overlapping jurisdictions, contributes to breaches of obligations and hampers taxpayer understanding. Capacity constraints, including a shortage of qualified staff and limited training programs, further challenge the tax administration system. Corruption, lack of transparency, and inefficient enforcement mechanisms also undermine public confidence and contribute to tax evasion.

Recognizing the need for improvement, the Nigerian government aims to enhance tax administration through digitalization, addressing challenges related to outdated manual systems and poor technology integration. Capacity-building initiatives, increased transparency, and efficient enforcement mechanisms are advocated to strengthen the tax administration system and improve revenue mobilization in Nigeria.

Training of Tax Personnel and Revenue Generation

The training of tax personnel encompasses the provision of education, knowledge, and skills to individuals responsible for enforcing tax laws and regulations. This process equips tax personnel with the expertise needed to effectively carry out their duties, ultimately contributing to government revenue generation (World Bank, 2022). Extensive research underscores the significance of training in enhancing tax compliance, streamlining tax administration processes, reducing tax evasion, and ultimately improving revenue generation (Animasaun, 2016; Emmanuel, 2018; Amos, John & Eric, 2019; Adegbie & Akinyemi, 2020).

The World Bank (2022) highlights that proper training fosters a comprehensive understanding of tax laws and regulations among tax officials, enabling them to provide clear guidance to taxpayers, thereby improving compliance and revenue generation. Additionally, an OECD report (2018) emphasizes the substantial impact of training programs for tax officials on revenue generation. The African Development Bank (AFDB) (2019) recognizes the crucial role of training in detecting and preventing tax evasion.

Empirical studies, such as Animasaun's (2016), demonstrate that training programs aimed at enhancing the knowledge and skills of tax collectors positively affect revenue generation by improving their abilities to identify potential tax evasion and ensure compliance. Emmanuel (2018) affirms that training can influence taxpayer behavior by increasing awareness of tax obligations and encouraging voluntary compliance. Samuel, Adewole, and Idih (2019) show that well-trained tax collectors are better equipped to identify irregularities during audits, leading to more accurate assessments and recovery of unpaid taxes. Amos, John, and Eric (2019) acknowledge that well-trained tax collectors are more proficient in administrative tasks, managing taxpayer information systems, and utilizing modern technologies, all contributing to increased revenue generation.

Furthermore, research validates that training programs incorporating knowledge transfer mechanisms, such as mentoring or peer-to-peer learning, contribute to long-term improvements in revenue generation. Based on these empirical findings, the following hypothesis emerges:

H_1: Training of tax personnel has a significant influence on internally generated revenue.

Methodology

Study Area: This research is focused on Osun State, Nigeria, encompassing officials from both the headquarters and regional offices of the Osun State Internal Revenue Service across 30 local governments.

Population of the Study: The survey sample comprises all employees of the State Internal Revenue Service (SBIR) and its regional offices, totaling 320 employees.

Sampling Method and Sample Size: The selection of participants involved a targeted approach, encompassing all 320 employees of the State Internal Revenue Service (SBIR) and its regional offices. The choice of targeted sampling is based on its capacity to allow researchers to derive generalizations from the specific sample under study (Sikaran, 2000)

Training of tax personnel scale (TTP): This scale was developed and validated by Adewole and Idih, (2019) and has a total of 8 items used to measure the training tax personnel. Sample items for the construct are "the training program provided comprehensive knowledge and skills related to tax regulations and procedures, the training materials were well-structured and easy to understand, the training sessions effectively covered practical scenarios and case studies relevant to tax practices, the trainers were knowledgeable and experienced in the field of taxation, and the training program enhanced my understanding of complex tax concepts and their practical application ". The authors reported a reliability value of 0.873 for the training tax personnel.

Revenue Generation Scale (RGS): This scale was developed and validated by Adegbie and Akinyemi, 2020) and contains a total of 10 items for measuring revenue generation. Examples of items include: "I believe that increasing our efforts to generate internal revenue is crucial for the financial sustainability of our state, I feel confident in the ability of our team to identify and tap into new sources of internal revenue, I think that allocating sufficient resources and manpower to enhance our internal revenue generation is a worthwhile investment, I believe that adopting innovative strategies and technologies can significantly boost our internally generated revenue and I feel that our state has a clear and well-defined plan for increasing our internal revenue" . The authors reported a reliability value of 0.827 for the revenue generation.

Exploratory factor analysis (EFA)

EFA was used to test the validity and feasibility of maximum likelihood and promax rotation measurements used to determine the underlying factors/structures of various measured variables.

Table 1: Exploratory Factor Analysis for Testing Validity of the Constructs

Training of tax personnel scale (TTP)	1	2
TTP Q1	.829	
TTP Q2	.851	
TTP Q3	.946	
TTP Q4	.828	
TTP Q5	.831	
TTP Q6	.831	
TTP Q7	.839	
TTP Q8	.821	
Revenue Generation Scale (RGS)		
RGS Q1		.853
RGS Q2		.797
RGS Q3		.813
RGS Q4		.823
RGS Q5		.834
RGS Q6		.779
RGS Q7		.822

RGS Q8		.826
RGS Q9		.798
RGS Q10		.838
KMO = 0.892 Bartlett's Test of Sphericity (X^2) = 1529.1207, 0.000. Total Variance Explained = 85.6%		

Table 1 shows that the community score for each variable is greater than 0.50, the KMO test is 0.892, and the Bartlett test for sphericity has a significance level of 1%. These indicators show that the survey is factorable (Morin et al., 2020; Edwards, 2021).
Method

Results and Discussion

The percentage of respondents aged 18-30 years is 21.4%. Additionally, 36.4% of respondents fall within the age range of 31-40 years, while 25% are in the 41-50 age bracket. Respondents aged 51 and above account for 17.2%. The majority of respondents are male, comprising 66%, while females make up 34%. Moreover, most of the respondents are married, constituting 70%, while singles represent 30%. None of the respondents reported being divorced. Consequently, the findings indicate that the majority of respondents being married suggests a strong association with a sense of responsibility. In terms of education, respondents' qualifications range from NCE/ND to professional certificates. Specifically, 31.4% have NCE/ND, 36.8% hold BSC/HND, 7.1% possess master's degrees, and 24.7% have professional certificates. These figures indicate that the majority of respondents have received formal education, implying that their responses are likely to be reliable and not based on ignorance. Furthermore, 62.5% of respondents are senior staff, while 37.5% are junior staff. The results also reveal that 27.8% of respondents have served for 1-6 years, 35.4% have served for 7-12 years, and 36.8% have served for 13 years or more. This suggests that the majority of respondents have considerable experience.

Table 2: Path Analysis (Direct Effect)

Path	β-value	t-value	p-value	[95% Conf. Interval]	
TTP→RGS	.6411849	10.57	0.000	.5223025	.7600673
_cons	1.316656	5.26	0.000	.8259146	1.807397

Note: TTP = Training for Tax Personnel, RGS = Revenue Generation

Table 2 shows the results of the structural model for the independent variable (training tax personnel) and the parametric variable (revenue generation). There is evidence that the beta values for training tax personnel and revenue generation are 1.316656 and 0.6411849, respectively. We substituted the beta values obtained from the structural equation model into the hypothetical model to obtain:

RGS = 1.316656 + 0.6411849_{ttp} …………………….(i)

Equation i means that a 1 unit change in revenue generation results in a 1.316% positive change in the training tax personnel. This indicates that the more influential predictor of revenue generation is training tax personnel. The calculated t-values and associated significance probabilities are 10.57 (p=0.00) and 5.26 (p=0.00) for revenue generation and constant, respectively. This indicates that revenue generation is positively and significantly associated with training tax personnel. The implication of this finding is that revenue generation is an indicator of training tax personnel. The study aligns with existing studies that the training of tax personnel is crucial for enhancing tax compliance, improving tax administration processes, minimizing tax evasion, and improving revenue generation (Animasaun, 2016; Emmanuel, 2018; Amos, John & Eric, 2019; Adegbie & Akinyemi, 2020). The report of World Bank (2022) also attests that proper training of tax officials improves tax compliance translates into higher revenue generation. In the same perspective, An OECD report (2018) notes that training programs for tax officials has a strong influence on revenue generation. African Development Bank (AFDB) (2019) also acknowledged that training of tax officials plays an important role in increasing revenue generation.. A Study by Animasaun (2016) also showcases that training programs aimed at improving tax collectors' knowledge and skills have been shown to have positive effects on revenue generation by improving tax collectors' abilities and become more effective in identifying potential tax evasion and ensuring compliance. Thus, **H_I is confirmed.**

Table 3: Mean and Chi-Square results of Perceived Challenges facing Tax Administration

	Statement	N	Mean	Chi-Square	Remark
1.	Shortage of qualified staff	120	4.5304	124.993 (P<.05)	Accepted
2.	Limited adoption and use of technology	120	4.4696	117.980 (P<.05)	Accepted
3.	Inefficient enforcement mechanisms.	120	4.3730	110.682 (P<.05)	Accepted
4.	Inadequate resources.	120	4.4996	120.047 (P<.05)	Accepted
5.	Lack of transparency	120	4.4698	121.619 (P<.05)	Accepted
6.	Outdated manual systems and poor technology integration	120	4.5957	I03.973 (P<.05)	Accepted
7.	Lack of tax culture and awareness of taxpayers	120	4.5189	87.676 (P<.05)	Accepted
8	Lack of sufficient political support for the tax administration	120	4.3202	I11.210 (P<.05)	Accepted
9	Poor attitude towards taxation	120	4.1802	98.841 (P<.05)	Accepted
Grand mean		**4.4262**			

Table 3 above on perceived challenges facing tax administration as listed in items 1-9 falls within the real limit of agreed. This indicates that all the above items are challenges of tax administration in Osun State, Nigeria. Thus, the grand mean of 4.4262 and the p-value of Chi-square which is 0.000 shows a high level of acceptance that all the above items are challenges of tax administration. Specifically, the results reveal that outdated manual systems and poor technology integration is the major challenge with the highest mean value of 4.5957, followed by shortage of qualified staff (M = 4.5304), lack of tax culture and awareness of taxpayers (M = 4.5189) and inadequate resources (M=4.4996). This connotes that the major challenges of tax administration are centered around training tax personnel which is crucial for enhancing tax compliance, improving tax administration processes, minimizing tax evasion, and improving revenue generation. The above finding is in line with the views of the African Development Bank (AfDB) (2019) that the Nigerian tax administration system faces capacity constraints such as a shortage of qualified staff, limited training programs, and inadequate resources. In another report, the Federal Internal Revenue Service (FIRS) (2021) also discovered that limited adoption and use of technology in Nigeria's tax administration, outdated manual systems, and poor technology integration are major challenges hinder effective tax administration in Nigeria.

Conclusion

This research investigates the influence of training tax personnel on revenue generation, focusing specifically on Osun State, Nigeria. Employing a survey research design, data was collected from 320 state tax officials through a structured questionnaire. Mean, chi-square, and path analysis were utilized for data analysis. The findings reveal a positive and significant association between income generation and tax officer training, indicating that income generation serves as an indicator of tax officer training. This study aligns with existing research emphasizing the importance of training tax professionals to enhance tax compliance, streamline tax administration processes, reduce tax evasion, and boost income (Animasaun, 2016; Amos, John & Eric, 2019; Adegbie & Akiniemi, 2020).

Additionally, the study identifies key challenges in tax administration in Osun State, Nigeria, including limited training programs, outdated manual systems, poor technical integration, insufficient qualified personnel, a lack of tax culture and taxpayer awareness, and inadequate resources. In summary, the training of tax professionals serves as a foundational platform for acquiring the skills and knowledge necessary to effectively enforce tax laws and regulations.

Policy Implications

This study has significant policy implications, training tax personnel improves tax compliance, efficient tax administration, fair and equitable taxation, enhanced taxpayer services, increased revenue generation, and better stakeholder engagement. These implications can contribute to a more effective and trusted tax system, benefiting policymakers, taxpayers, and stakeholders alike. That training tax personnel in modern tax administration techniques, such as automation and data analytics, can improve the efficiency of tax collection processes. Trained personnel can utilize technology effectively, streamline tax operations, and identify areas of non-compliance more efficiently. This can result in cost savings for tax administrations and reduce the burden on taxpayers. In addition, training tax officials could lead to increased income for the Osun state government. Well-trained staff can identify tax planning opportunities, detect tax evasion, and effectively enforce tax laws. By reducing tax disparities and improving compliance rates, the Osun state government can increase its revenue base for public spending, social programs, and infrastructure development.

Acknowledgments
We thank TETFUND and the Management of Osun State Polytechnic, Iree, for their support of this valuable research. We would also like to thank the respondents who responded to the questionnaire on time.

References

Adegbie FF, & Akinyemi OO (2020) Electronic Payment System and Revenue Generation in Lagos State. J Acc Financial Manage 6(1):59–85.

Adenugba, A. A. & Ogechi, C. F. (2013), “The Effect of Internal Revenue Generation on Infrastructural Development. A study of Lagos State Internal Revenue Service.

African Development Bank (AfDB). (2019). Nigeria Economic Outlook. Retrieved from https://www.afdb.org/fileadmin/uploads/afdb/Documents/Publications/Nigeria_Economic_Outlook_-_ADB.pdf

Afuberoh, A and Okoye, F. (2014) The Impact of Taxation on Revenue Generation in Nigeria: A Study of Federal Capital Territory and Selected States

Amos, I.G, John A.I & Eric T. A (2019) Effect of Tax Administration on Revenue Generation in Nigeria: Evidence from Benue State Tax Administration (2015–2018). Int J Econ Commer Manage 7(7):394– 414

Animasaun R (2016) Tax Administration and Revenue Generation: A Perspective of Ogun State Internal Revenue Service. Int J Innovative Finance Econ Res 5(1):11–21

Asaolu, T. O., Olabisi, J., Akinbode, S. O. & Alebiosu, O. N. (2018). Tax revenue and economic growth in Nigeria. Scholedge International Journal of Management & Development, 5 (7), 72-85.

Becker, B.E., Huselid, M.A. & Ulrich, D. (2001) *The HR scorecard: linking people, strategy, and performance*. Boston, MA: Harvard Business School Press.

Boluwaduro, W . (2012). State of Revenue Generation in Osun State. Available at http://www.osundefender.com/revenue-generation-improvement-workshop-holds-in-osun/

Charles, U. J., Ekwe, M. C. & Azubike, J. U. B. (2018). Federally collected tax revenue and economic growth of Nigeria: A Time Series Analysis. International Accounting & Taxation Review, 2 (1), 1-15.

Ebiringa, O.T and Emeh, Y (2012). Analysis of Tax Formation and Impact on Economic Growth in Nigeria. *International Journal of Accounting and Financial Reporting*. 2(2); 367 385.

Edogbanya, Adejoh and Ja'afaru sule (2013) Revenue generation It's Impact on Government Developmental Effort

Emmanuel SN (2018) The Impact of Tax Administration on Revenue Generation in Gombe State, Nigeria. Scholedge Int J Manage Dev 5(8):86–95

Ezu, G. K. & Okoh, J. I. (2016). Effects of tax revenue on selected macroeconomic variables in Nigeria. Journal of the Management Sciences, 12 (1), 41 – 58.

Fasola, O.S. (2014). Impact Of Personal Income Tax On Internally Generated Revenue Performance Of Osun State Government, Nigeria. M.Sc Thesis of Imo State University, Owerri, Nigeria.

Federal Inland Revenue Service (FIRS). (2019). FIRS Boss Says Only 10% of Nigerians Pay Tax Regularly. Retrieved from https://www.firs.gov.ng/firs-boss-says-only-10-of-nigerians-pay-tax-regularly/

Federal Inland Revenue Service (FIRS). (2021). FIRS Unveils New Tax Administration Solution for Seamless Tax Compliance. Retrieved from https://www.firs.gov.ng/firs-unveils-new-tax-administration-solution-for-seamless-tax-compliance/

Gong, Y., Law, K. S., Chang, S., & Xin, K. R., (2009). Human resource management and firm Performance: The differential role of managerial affective and Continuance commitment. *Journal of Applied Psychology*, 94: 263-275.

Hatch, N. W., & Dyer, J. H., (2004). Human capital and learning as a source of sustainable competitive advantage. *Strategic Management Journal*, 25: 1155- 1178.

Ihenyen, C.J., & Ogbise, A. S (2022). Effect of Tax Revenue Generation on Economic Growth in
Nigeria, International Journal of Business and Management Review, 10,(2); 44-53

Jamala, G. Y, Asongo, A.T, Mahai, S andTarfena, H.J (2013). Appraisal of Revenue Generation in Numan Southwestern Adamawa State, Nigeria. *Journal of Economics and Finance (IOSR-JEF)*. Volume 2, Issue 2, PP 01-06.

Kalas, B., Mirovic, V., & Andrasic, J. (2017). Estimating the impact of taxes on the economic growth in the United State. De Gruyter Open Economic Themes, 55 (4), 481-499.

Michael N and Sunday S (2013) Internally Generated Revenue (IGR) and Infrastructural Development in Akwa Ibom State

Murkur, G. A. (2001) “Design of Tax and Corruption”. Conference paper on “Fighting Corruption: Common Challenges and Shared Experiences”

Nigerian Economic Summit Group (NESG). (2019). NESG 25: Nigeria's Fiscal Governance The Journey So Far. Retrieved from https://www.nesgroup.org/app/uploads/2020/02/Tax-Report-27.09.2019.pdf

Nightingale, K. (1997). “*Taxation: theory and Practice”* United Kingdom, Pitman Pres

Odusola, A., (2006). Tax Policy Reforms in Nigeria. Research Paper No. 2006/03 United Nations University-World Institute for Development Economics Research.

Ojijo, O & Oluwatosin, O. (2018). Taxation and economic growth in a resource-rich country:," Chapters, in Jolanta Iwin-Garzynska (ed.), Taxes and Taxation Trends, IntechOpen.

Okafor, R.G (2012). Tax Revenue Generation and Nigerian Economic Development. *European Journal of Business and Management.*4(19); 49-57.

Okauru, I.O (2011). Effective and Efficient Tax collection and Administration in Nigerian in the Three Tiers of Government Retrieved From http://www.rmafc.gov.ng/2011.

Oshiobugie, O. B. *&* Akpokerere, O. E. (*2019*). Tax revenue and the Nigerian economy: 2000-2017. International Journal of Academic Management .

Samuel OJ, Adewole JA, Idih OE (2019) Implications of Tax Revenue on Economy Growth in Nigeria. Am Int J Econ Finance Res 1(2):1–16

Sani, F. (2013) Automated Internal Revenue Processing System: A Panacea For Financial Problems In Kogi State.

Sayode, L. and S. O. Kajola (2006). Taxation: Principles and Practice in Nigeria. 1st Edition: Silicon, Ibadan.

Sekaran, U. (2000). *Research methods for business: A skill building-approach* (3rd ed.). New York: John Wiley & Sons, Inc.

World Bank Group. (2022). Doing Business 2022: Comparing Business Regulation in 190

Economies. Retrieved from http://www.doingbusiness.org/content/dam/doingBusiness/media/Annual-Reports/English/DB22-Chapters/DB22-Paying-Taxes.pdf

Worlu, C.N and Emeka, N. (2012). Tax Revenue and Economic Development in Nigeria: A macro-econometric Approach. *Academic Journal of Interdisciplinary Studies.* 1(2): 211-223.

Article correspondence should be sent to:
Ademola Samuel Sajuyigbe
(sajuyigbeademola@yahoo.com)

Recommended Citation:

Sajuyigbe, A.S., Amusat, A.W., and Faradhunsi, A.,C. (2023). Improving Income Generation In Osun State, Nigeria: The Importance Of Training Tax Personnel For Revenue Enhancement. Journal of Business and Entrepreneurship, 11(2), 175-189. DOI: https://doi.org/10.46273/ahz5p350

This article is available online at:
http://ojs.sampoernauniversity.ac.id (ISSN: 2302-4119 Print, 2685-6255 Online)