

Forensic accounting skills and tax evasion detection in Lagos State, Nigeria

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Forensic Accounting, Forensic Accounting Skills, Internally Generated Revenue, Tax Compliance, Tax Evasion

Abstract

The study investigated the application of Forensic Accounting Skills on Tax Evasion Detection in Lagos State, Nigeria. Data were sourced with the aid of structured questionnaire administered on respondents. The sample size was 301 comprising forensic accountants and Lagos State Internal Revenue officials. Multiple regression analysis results show a positive nexus between Forensic Accounting skills and tax evasion detection as the t-calculated of 4.579 is greater than the t-tabulated of 0.000 at 5% significance level. The forensic accounting skills proxied by Detection, Prevention, Deterrence Skills (DPDS); Forensic Audit, Investigation, Interviewing Skills (FAIS); Arbitration, Mediation, Litigation Skills (AMLS); Honesty, High Integrity, Communication Skills (HHICS) indicated by the individual level of significance of 0.000, 0.054, 0.054 and 0.122 respectively which are less than 5% acceptable level of significance also shows that there is a significant positive relationship in the effect of Forensic Accounting on Tax Evasion Detection. The finding indicates the existence of tax evasion and that the application of forensic accounting will drastically leads to the reduction. Thus, government will have access to more revenue in meeting up with its constitutional responsibilities. The study recommends among others of the need for the government to institutionalize forensic accounting in the country for effective tax administration.

Introduction

Globally, governments derive their revenue from various sources including taxes. Thus, the revenue of the respective government will be improved upon if the eligible taxpayers comply significantly with tax policies. This compliance will lead to the effective actualization of nations' constitutional responsibilities to the citizens and the sustenance of its sovereignty. Consequently, the fiscal policies of government should be reinforced in ensuring that any leakages on tax revenue generation thereof are minimized. This, scholars have posited that tax revenue is one of the sources of government income that is germane to solving the problems of financial crises of nations (Al-Baaj, Al-Marshedi & Al-Laban, 2018).

Despite the fiscal policies put in place by the government towards efficient and effective tax system, tax evasion appears a serious issue and of great concern. Tax evasion by individuals and corporate bodies has been a major concern to the three tiers of government in Nigeria as well as policy makers. Consequently, the governments in Nigeria, most especially the state governments have had their revenue projections unattainable partly through tax evasion (Akinadewo, Akinkoye, Oyedokun & Asaolu, 2019; Folayan & Adeniyi, 2018). Thus, the respective state governments have intensified more efforts in tackling the problems of tax evasion. This became necessary to avoid overtaxing the taxpayers and avoid debt traps, which the respective governments will resort to if the budgeted revenue for effective operation cannot be met (Folayan & Adeniyi, 2018). Hence, steps have been taken by the second-tier governments to reduce the effects of tax evasion on their budgeted activities.

Among the states in Nigeria, Lagos State has been in the vanguard in addressing tax evasion through detection and reduction. This has been achieved through the engagement of tax consultants with the knowledge of investigation and forensic accounting. Despite this effort in the past years, tax evasion still exists. The amounts of tax evasion detected in Lagos State were approximately N20.28 billion, N19.69 billion, N18.78 billion, N16.32 billion, N16.50 billion, N13.36 billion, N11.48 billion, N11.13 billion, N11.10

billion and N15.42 billion for 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 and 2018 respectively. This has led to the call for more involvement of forensic auditors to tackle tax evasion menace.

It has been established by scholars that there is a nexus between forensic accounting and fraudulent practices. Several studies have also showed that forensic accounting is a reliable mechanism to detect and prevent fraud, expose corruption, tackle financial and economic crimes, manage fraud, sustain the integrity of financial statements, enhance the performance of banking sector, and enhance efficient tax administration, among others (Akinadewo, Akinkoye, Oyedokun & Asaolu, 2019; Bassey, 2018; Enofe, Okpako & Atube, 2013; Okoroyibo & Edobor, 2019; Qureshi & Tazilah, 2015; Oyedokun & Enyi, 2018). The global engagement of forensic accountants and the recent emergence of forensic accounting in developing economies like Nigeria have increased the public awareness on its effectiveness in the combat against fraudulent practices. This has also led to the coming together of professionals and academics in Nigeria to form the Association of Forensic Accounting Researchers (AFAR). The effect of forensic accounting on financial and economic crimes, therefore, could be likened to the way an insecticide is, to ants.

In Nigeria, studies have been carried out on the impact of forensic accounting on the integrity of financial statements, on fraud detection in the banking sector, and on the detection and management of fraud, among others, with few literatures on tax evasion from the exclusive revenue of state governments (Akinadewo & Akinkoye, 2019; Oyedokun & Enyi, 2018; Enofe, Okpako & Atube, 2013; Bassey, 2018). It is in line with this that this study will empirically determine the level of the influence of forensic accounting as represented by its respective skills on tax evasion detection in Lagos State, Nigeria. The study intends to achieve this objective in examining the link between forensic accounting and tax evasion detection, with the use of different components for forensic accounting as the independent variable.

Literature Review

Tax Evasion and Tax Compliance Enforcement

Tax evasion has been a global phenomenon both in the developed and the emerging economies. Studies have established that tax evasion has become a universal threat in which the various governments and the respective tax authorities have been intensifying more efforts to minimize the effect on economic growth (Saxunova and Szarkova, 2018). Tax evasion is seen as money-spinning, which cost the United States of America an average of \$458 billion per annum between 2008-2010 (Matthews, 2016). Similarly, non-tax compliance in its effect, increases the taxes of taxpayers who have complied with the taxes due from them, and at the same time brings down the relevant public services received by the citizens (Nigrini, 2017). In agreeing with this, Folayan & Adeniyi (2018) opined that tax evasion will affect the principle of perfect market resource allocation and income redistribution. Consequently, while tax compliance lead to more revenue to government, non-tax compliance creates distortion in the execution of budgeted activities.

In Nigeria, there have been cases of tax evasion both at the federal and the states levels. The state governments as pioneered by Lagos State government engaged the services of tax auditors to assist in the reduction of tax evasion on its Internally Generated Revenue (IGR). Despite this effort of the state governments over the years, there have been reports of tax evasion (Akinadewo, Akinkoye, Oyedokun & Asaolu, 2019). The IGR of the state government which include revenue from Personal Income Tax, Withholding Tax, among others have been affected negatively by tax evasion. This position is in line with the argument that evasion of tax has reduced government revenue drastically in Nigeria (Ogbueghu, 2016).

In 2004, when the then Obasanjo led federal government withheld her monthly allocations, Lagos State government majorly focused on IGR for the execution of her activities. This was achieved through the engagement of tax consultants to assist in the reduction of tax evasion and which would result in the improvement of her revenue. Consequently, the efforts of the forensic accountants have improved the revenue of government in addition to the increase in number of taxpayers in Lagos State from 4,174,927 in 2013 to 5,569,332 in 2018. The tax compliance enforcement through the engagement of forensic accountants, therefore, has yielded positively to revenue growth. This is also in line with the postulation of Harelimana (2018) that tax audit assists the government in the collection of the appropriate tax revenue for economic and financial order and stability.

Forensic Accounting

Forensic accounting has been described by scholars differently, but many have agreed that the reports of forensic accountants will be useful for litigation purposes (Ijeoma, 2015; Dada, 2014; Al-Sharairi, 2018). Forensic accounting is an idea that came upon the view of using expert, called forensic accountant, to unravel with documentary evidence, fraudulent practices, in which the information provided could be used for litigation purposes (Akinadewo & Akinkoye, 2019). Akinadewo & Akinkoye (2019) further posited that forensic accounting, also known as forensic audit or investigative audit, has been described by various scholars as an exercise that involves comprehensive examination of fraud investigation case, prevention of fraud, analysis of anti-fraud controls, among others.

In the efficient discharge of their duties, forensic accountants are expectedly trained in various skills and knowledgeable to use the relevant tools of forensic accounting. Furthermore, there have been increased demand for the services of forensic accountants, to deal with the increased white-collar crime and growing cases of occupational fraud, among others (Qureshi & Tazilah, 2015).

Forensic Accounting Skills

Scholars have identified forensic accounting skills to include: detection skill, prevention skill, deterrence skill, forensic audit skill, investigation skill, interviewing skill, arbitration skill, mediation skill, litigation skill, skill of honesty, integrity, and communication skill, analytical skill among others (Enofe, Okpako & Atube, 2013; Owojori & Asaolu, 2009; DiGabriele, 2009).

The detection skill is a necessary and an important knowledge that the forensic accountant should possess after undergoing relevant training. This will assist in the ability to critically examine and unearth hidden financial misappropriations. On the other hand, the preventive skill helps in the effective fortification and the strengthening of the internal control system both in the public and the private sectors. This is a proactive step that ensures the past and the present activities of forensic accountants curtail any prospective fraudulent steps. The deterrence skill is a post event benefit, which ensures that when fraudsters are exposed through the work of forensic accountants, it will deter others from embarking on such ignominious expedition. The forensic audit skill entails the knowledge of knowing and understanding the process and procedure of examining financial records for effective reporting.

The investigative skill assists the forensic accountant to have an objective but critical mind as to the respective figures and transactions in the books of accounts of the organization concerned. It involves a mind that believes through synergy that the sum of 2 and 2 may not necessarily be equal to 4 but needs a second look at the numbers for a more convincing observation. The interviewing skill helps to extract relevant information from the interviewee without undermining objectivity.

The arbitration, mediation, and litigation skills involve the forensic accountant possessing relevant legal knowledge in solving differences among parties on matters of financials and to be able to present reports worthy of acceptance in the law courts. Honesty and integrity are major skills of the forensic accountant without which objectivity and independence will be undermined. Communication skill on the other hand is the ability to present findings for effective dissemination of the data obtained and the relevant information thereof. Thus, the skills of forensic accounting prepare the way for the forensic accountant for efficient service delivery.

Conceptual Framework

The conceptual framework of this study gives the direction to explain the nexus between the components of the independent variable and the dependent variable as detailed below:

TED = Tax Evasion Detection = Dependent Variable

FA = Forensic Accounting = Independent Variable

The independent variable is proxied by:

DPDS = Detection, Prevention and Deterrence Skills

FAIS = Forensic Audit, Investigation, and Interviewing Skills

AMLS = Arbitration, Mediation and Litigation Skills

HHICS = Honesty, High Integrity and Communication Skills

These components were adopted from Oyedokun, Enyi and Dada (2018), with little modification.

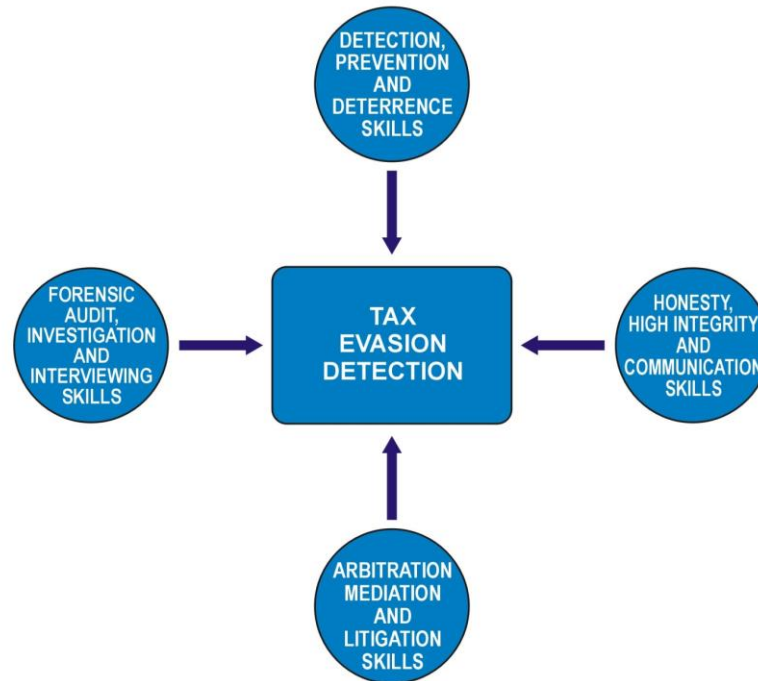


Figure 1: Components of Conceptual framework
Source: Authors' Conceptual Framework (2020)

Economic Deterrence Theory

This theory says that tax pronouncement functions under uncertainty (Allingham & Sandmo, 1972). The theorists said that taxpayer has the choice of either declaring the actual income or less than the actual. According to Allingham & Sandmo (1972), if the taxpayer chose not to declare the total income, the payoff may depend on whether he was investigated or not by the appropriate tax authorities. This implies that failure to investigate the taxpayer will be better off but with investigation, he will be worse off. The theorists then posited that an increase in the probability of detection of undeclared income will lead to a larger income being declared. Thus, if the taxpayer knows that once he is discovered his whole past will be investigated, the tax-compliant level will show upward movement, resulting in declaration of total income (Allingham & Sandmo, 1972). In the reflection on this theory, Chauke & Sebola (2016) asserted that it is the most applicable in the municipalities and the South African Revenue Service revenue collection strategies, having established that taxpayers and ratepayers do not pay rates and taxes on their own with free will without coercion. This study is therefore anchored on this theory.

Empirical Review

Scholars have researched on the role of forensic accounting as it concerns corruption, and other fraudulent practices. Studies have also been conducted to determine the relationship between forensic accounting and management fraud, fraud detection and efficient tax administration but bringing divergent conclusions. Despite these studies, there is still few studies on the link between tax evasion of the IGR of state governments, and the impact of the forensic accounting for its eventual detection, which this study intends to fill. Enofe, Okpako & Atube (2013) examined the effect of forensic accounting on fraud detection in Nigerian firms. The sample size was 15 firms in Benin city, Edo State, Nigeria. The study used Ordinary Least Squares (OLS) regression analysis and finds out that the application of forensic accounting services on firms will affect the level of fraudulent activities. Okoroyibo & Omorogie (2019) looked at the influence of forensic accounting on the performance of Nigerian banking industry. The study used forensic audit as a proxy for forensic accounting which represent dependent variable. The study employed the ex-post facto research design and finding reveals the nexus between forensic audit and net profit margin of selected Nigerian banks.

Al-Sharairi (2018) examined how forensic accountants could be engaged to minimize tax evasion. The study covered public industrial shareholding companies in Jordan, from the perspective of the auditors. The author finds out that forensic accounting is significantly important with the use of accounting estimates and revenue recognition as methods of reducing tax evasion. Palil, Malek & Jaguli (2016) in their study examined the problems associated with tax evasion from the perspectives of institutional factors. The study which covered Malaysia came out with the relevant determinants of tax evasion ten years, post self-assessment system introduction. Data collected for the study were through national survey with questionnaire prepared in English and Malay. It then finds out that the possible detection of tax evasion, will significantly be a function of how complex the system is. Pourkiani, Asgharpoor and Hosseini (2015), in their research on the factors influencing the attitude of taxpayers to pay tax in Kerman, Iran, came out with the findings that there is pessimism by people towards consumption of tax.

Khersiat (2018), examined how the detection of tax fraud in financial statements will be achievable within the context of the role of forensic accountants. The study used questionnaire and the hypothesis tested with the use of SPSS, coming out with the finding that forensic accountants can achieve this objective in view of the qualification, expertise and skills acquired. Oyedokun, Enyi & Dada (2018) researched on the relationship between forensic accounting techniques and the integrity of financial statements, using investigative approach. The study used fraud prevention, detection and deterrence skills (FPDDS), forensic audit, investigation, and interviewing skills (FAIIS), litigation, mediation and arbitration skills (LMAS), and Computer Assisted Reviews and Document Reviews (CARDR) as the components of forensic accounting techniques. The study finds out that the inclusion of forensic accounting techniques in organizations will strengthen the internal control functions. Akinadewo & Akinkoye (2019) examined the effect of forensic accounting on fraud detection in Deposit Money Banks (DMBs) in Nigeria. structured questionnaire was administered on 40 forensic accountants. The study reveals a positive link between forensic accounting, proxied by Investigation of Fraud, Analysis of Fraud, Prevention of Fraud, and Deterrence in Fraud and fraud detection in the banking industry.

Methodology

Primary data through the administration of questionnaires on respondents was used for this study. The population comprises of 1,387 forensic accountants and tax officials with the knowledge of forensic accounting. The sample size was 301, which was determined through the adoption of Krejcie & Morgan (1970) formula. Lagos State was chosen because it is the pioneer state using tax consultants for tax revenue improvement, the economic heartbeat of Nigeria and having the highest concentration of forensic accounting practitioners. The analysis of data was done using multiple regression analysis.

Model specification

The model is expressed as follows

Tax Evasion Detection (TED) = f (Detection, Prevention, Deterrence Skills (DPDS); Forensic Audit, Investigation, Interviewing Skills (FAIIS); Arbitration, Mediation, Litigation Skills (AMLS); Honesty, High Integrity, Communication Skills (HHICS) (1)

TED = f (DPDS, FAIIS, AMLS, HHICS) (2)

TED = f ($\beta_0 + \beta_1DPDS + \beta_2FAIIS + \beta_3AMLS + \beta_4HHICS + \mu$) (3)

Data Presentation, Analysis and Discussion of Findings

Test of Hypothesis

Research Hypothesis: H_0 - Forensic Accounting has no significant influence on tax evasion detection in Lagos State, Nigeria.

The research hypothesis was tested with the use of multiple regression analysis. This empirical test was done using primary data generated through the responses from the self-administered questionnaire.

Estimation of the Model:

From output statistics as shown in table 1 (Goodness of Fit of Model), table 2 (Analysis of Variance - ANOVA), and table 3 (Coefficients).

TED = 1.337 + 0.341DPDS + 0.108FAIIS + 0.183AMLS + 0.081HHICS.

A priori expectation: $\alpha_0 > 0$, $\beta_{1-4} > 0$.

Discussion

The result of the regression analysis showed how much of the variation in the dependent variable is explained by the variation in the independent variable. The decision rule is that the null hypothesis should be rejected since t-calculated of 4.579 is greater than t-tabulated of 0.000 at 5% level of significance. Thus, it can be concluded that there is a significant positive relationship in the effect of Forensic Accounting on tax Evasion Detection in Lagos State. This is also indicated by the individual level of significance of 0.000, 0.054, 0.054 and 0.122 which are less than 5% acceptable level of significance as shown in table 3.

The result also shows that there is positive relationship between Detection, Prevention and Deterrence Skills (DPDS) and Tax Evasion Detection since β_{DPDS} of 0.341 is positive, which means that Detection, Prevention and Deterrence Skills (DPDS), will aid in the detection of tax evasion; shows a positive relationship between Forensic Audit, Investigation and Interviewing Skills (FAIS) and Tax Evasion Detection since β_{FAIS} of 0.108 is positive, which means that Forensic Audit, Investigation and Interviewing Skills (FAIS) are required in the detection of tax evasion; a positive relationship between Arbitration, Mediation and Litigation Skills (AMLS) and Tax Evasion Detection since β_{AMLS} of 0.183 is positive, which means that Arbitration, Mediation and Litigation Skills (AMLS) will impact positively in the detection of tax evasion; and a positive relationship between Honesty, High Integrity and Communication Skills (HHICS) and Tax Evasion Detection since β_{HHICS} of 0.081 is positive, which means that Honesty, High Integrity and Communication Skills (HHICS) will assist in the detection of tax evasion.

In table 1, the value of R was 0.547, which implies that there is a positive relationship between forensic accounting as proxied by Detection, Prevention and Deterrence Skills (DPDS); Forensic Audit, Investigation and Interviewing Skills (FAIS); Arbitration, Mediation and Litigation Skills (AMLS); and Honesty, High Integrity and Communication Skills (HHICS). The value of R^2 , the coefficient of determination was 0.300, which implies that 30.0% of tax evasion detection in Lagos State, Nigeria could be explained by forensic accounting, while the remaining 70.0% could be as a result of other variables not accounted for in this model. In table 2, the model revealed that the relationship between FA and TED is statistically significant ($P = .000 < .05$) with t-statistics = 4.579. The adjusted R^2 was 0.290, which is close to the R^2 value of 0.300, which means that the model is fit for making generalization. Consequently, forensic accounting (measured by DPDS, FAIS, AMLS, HHICS) has significant positive effect on tax evasion detection.

Table 1: Goodness of Fit of Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.547 ^a	.300	.290	.66547

a. Predictors: (Constant), DPDS, FAIS, AMLS, HHICS

Source: Authors' Field Work (2020)

Table 2: ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	56.067	4	14.017	31.651	.000 ^b
Residual	131.083	296	.443		
Total	187.150	300			

a. Dependent Variable: TED

b. Predictors: (Constant), DPDS, FAIS, AMLS, HHICS

Source: Authors' Field Work (2020)

Table 3: Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.337	.292		4.579	.000
DPDS	.341	.065	.324	5.268	.000
FAIIS	.108	.056	.107	1.936	.054
AMLS	.183	.070	.172	2.618	.009
HHICS	.081	.052	.086	1.552	.122

a. Dependent Variable: Tax Evasion Detection (TED)

Source: Authors' Field Work (2020)

Policy Implications and Recommendations

Taxation is a means by which governments meet their constitutional responsibilities and taxes are essential to this (Harelimama, 2018). Tax evasion, however, is a clog to actualizing tax revenue projections. Thus, tax evasion has been a major concern to the stakeholders, including the governments and the scholars. The non-compliance to tax policies by some eligible taxpayers has resulted in dwindling revenue thereby adversely affecting the projected plans of the government. Consequently, this study examine how forensic accounting skills could be employed through the proxies (DPDS, FAIIS, AMLS, HHICS) to influence tax evasion detection. The study reveals that tax evasion exists with inverse relationship with forensic accounting. This implies that increase in the use of forensic accounting will reduce the rate of tax evasion. Thus, the components of the independent variable are positively linked with the dependent variable. The result of the study also implies that forensic accounting is an effective method of detecting tax evasion in Lagos State, Nigeria.

This agrees with the studies of (Akinadewo, Akinkoye, Oyedokun & Asaolu, 2019; Folayan & Adeniyi, 2018; Mansor and Gurama, 2016; Modugu & Anyadugba, 2013; Okoro, Oshoiribhor & John-Otumu, 2016; Hashidu, Adamu & Isah, 2017; Blessing, 2015).

In view of this, and in consideration to the findings of this study, it is therefore recommended that:

1. Forensic accounting should be institutionalized through the establishment of an institute to train and manage the training and the activities of forensic accountants.
2. Government to take a more decisive and methodical approach to prosecuting tax evasion cases.
3. Forensic accounting professionals to be legally integrated in the revenue drive process of the government.
4. Key revenue officials to be effectively trained and retrained on forensic accounting.
5. The current fiscal policies should be updated with the reality of the contemporary situations for effective identification of more eligible taxpayers.
6. Government should operate a more open policy in the reporting of tax collections and the utilization thereof.

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