

AUDIENCE EXPOSURE AND ADHERENCE TO ANAMBRA STATE GOVERNMENT'S 'PAY YOUR TAX' MEDIA CAMPAIGN

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ABSTRACT

An effective tax system, aside maximizing revenue for development, ought to, if well-structured and managed, elicit a feeling of purpose, joint responsibility or obligation amongst the taxable persons in a country. In the case of Anambra State, this must be what Governor Chukwuma Soludo wants to achieve with the tax system he has put in place and why he embarked on 'Pay Your Tax' media campaign to sensitize Ndi Anambra on it. In view of this, this study, therefore, aimed at ascertaining some selected Anambra residents' level of exposure to the campaign, their medium of exposure to the campaign, their level of adherence to the campaign, the extent they pay their taxes and the major challenges they face in payment of their taxes. To explain this study and also achieve these objectives, the researcher anchored this study on the benefit received theory and the technology acceptance model and adopted the descriptive survey design, respectively. Using the 2006 census population of the 12 Local Government Areas the researcher studied in Anambra State which is 2, 340, 420 and the Taro Yamane formula, the researcher determined the samples (400) she studied and selected the samples using the multi-stage sampling procedure. She administered 400 copies of a close-ended questionnaire to the selected 400 respondents and used frequency tables, simple percentages and the arithmetic mean to analyze the data she collected from this study. From the study, the researcher found, among others, that the respondents' level of exposure to Governor Soludo's 'Pay Your Tax' media campaign, is very high. Based on her findings, the researcher recommended, among others, that Anambra State Government should continue to use radio and other channels of communication for its campaign on tax payment and not stop the campaign.

Keywords: Adherence, Campaign, Exposure, Media, Tax

INTRODUCTION

The collection of taxes and levies is a vital means through which government generates public revenues in quantum to enable her to finance several of her investments in human capital, infrastructure, as well as citizens' services and businesses (Osamor, Omoregbee, Ajasa-Adeoye & Olumuyiwa-Loko, 2023). According to them, taxation is a very important tool for managing the economy as it spurs up public goods financing, regulate consumption pattern, direct production of desired commodities, and above all protect infant industries. Taxation also reduces discrepancies in income distribution (Okoye, 2014). According to Offiong (2013), tax is a compulsory levy on individuals and organizations to the government by established standards for which no direct or specific benefits are accrued to the taxpayer. Ayeni and Omodero, (2022) opine that a greater portion of a nation's responsibilities is funded through taxes. The amount to be paid as tax, the citizen who is due to pay tax, the basis of taxation, the period to pay tax as well as the items on which tax should be paid, is solely the responsibility of the government, through the tax agents, to decide (Osamor *et al.*, 2023). It also has to be noted that it is the responsibility of the government to decide how tax is paid and inform people about their eligibility to pay tax through the media and other channels of communication.

Probably because he understood the above responsibilities and what regular payment of taxes can do for Anambra State, Governor Chukwuma Soludo embarked on a media campaign to inform *Ndi* Anambra and other residents of the state who are eligible to pay tax, about the need to regularly pay their tax, the types of taxes that should be paid, what the government will do with the taxes, what *Ndi* Anambra and other residents of the state will benefit if they pay, how and when they should pay their taxes. In other words, if these taxes are not paid how and when they should be paid, the government will not have enough money to work for the betterment of the state and deliver on his promises. It is therefore to ascertain audience exposure and adherence to the campaign, that the researcher decided to embark on this research.

To do this, the researcher sought to find out audience level of exposure to Governor Chukwuma Soludo's 'Pay Your Tax' media campaign, to examine audience medium of exposure to the campaign on tax payment, to ascertain audience adherence to Governor Chukwuma Soludo's 'Pay Your Tax' media campaign, to identify the extent the audience pay their tax and to identify the major challenges faced by the audience in payment of taxes.

LITERATURE REVIEW

Empirical Review

In a study to ascertain how Kenya Revenue Authority (KRA) can use social media interactions to increase tax compliance rates, Mapesa (2021) adopted a case study research design and sampled a population of 24 Kenya Revenue Authority officers in the Authority's social media department and 137 taxpayers in Kenya. She used questionnaire to collect primary data and obtained secondary data from Kenya Revenue Authority social media pages. She also used Statistical Package for the Social Sciences (SPSS) to process the data she collected, did a correlation analysis and presented her findings through basic descriptive statistics. From this study, she found that Kenya Revenue Authority uses its social media platforms to educate taxpayers on different obligations and; to inform taxpayers; and as an avenue of interaction with taxpayers. She also found that the social media interaction, has a positive effect on taxpayer attitude, knowledge on tax policies and laws and a positive impact on tax compliance. Based on her findings, she recommended, among others, that Kenya Revenue Authority should carry out continuous sensitization on tax payment procedures to increase compliance on tax payments. This study was focused on Kenya Revenue Authority, tax payment in Kenya and Kenyan taxpayers while the current study focused on Anambra State Internal Revenue Service, tax payment in Anambra State and taxpayers in the state.

To find out the challenges affecting tax collection in the informal sector in Anambra state, Osemeke, Nzekwu and Okere (2020) adopted the semi-structured interview method and obtained data from the wider pool of business owners and employees in the Informal Economy (IE) who are familiar with tax matters in Anambra State. From this study, they found, among others, that lack of provision of amenities and infrastructural development, are among the reasons why many traders and employees do not pay tax in Anambra State, as they have to bear the burden for the provision of such amenities themselves. Based on their findings, they recommended, among others, that apart from linking advertisement on payment of taxes to development of social amenities, the government should also link the payment of taxes to the use of public amenities so that those that are up to date with tax payment will benefit more from such services or amenities.

The owners of this empirical work used semi-structured interview method to gather the data they used in their study while the current study made use of descriptive survey method for data gathering.

In a study to examine the effects of e-taxation on revenue generation in Anambra state, John-Akamelu and Iyidiobi (2019) adopted the descriptive survey method and used the Taro Yamane formula to determine the number of tax officials/administrators of Internal Revenue Board, Awka, that they studied. They also used t-test to test their hypotheses. From this study, they found that the adoption of e-taxation has reduced tax malpractice in Anambra State while tax revenue improved as a result of the adoption of e-taxation in the state, among others. Based on their findings, they recommended, among others, that the Government should establish a well-equipped database on tax payers with the aim of identifying all possible sources of income of tax payers for tax purpose. This study only looked at how e-taxation has affected revenue generation in

Anambra State while the current study focused on audience exposure and adherence to Governor Chukwuma Soludo's 'Pay Your Tax' media campaign.

In their examination of tax avoidance and evasion as factors influencing aggressive accounting practice in South East, Nigeria, Egbunike and Ezelibe (2015) adopted the descriptive survey design and administered reliable questionnaires to 129 samples selected from the senior management staff federal and state tax authorities, members of the Association of National Accountants of Nigeria (ANAN) and the Institute of Chartered Accountants of Nigeria (ICAN), respectively. From this study, they found, among others, that professional bodies should make laws which reduce the chances of alternative accounting methods. There was particular focus on the federal and state accounting bodies that the owners of this empirical work studied while there was no such particular focus in the current study that was only carried out among Anambra residents.

To analyze taxpayers' perceptions of tax-related media coverage and its impact on tax compliance, Kasper, Kogler, and Kirchner, (2015) adopted a quantitative research design. They collected primary data with the questionnaires they issued to a sample of 544 taxpayers living in Vienna, Austria. From this study, they found that the respondents did not trust their government and the tax authorities on tax matters. However, the respondents felt that media coverage and information made them trust their tax authority more and induced them to be tax compliant. Based on their findings, they recommended that the tax authority in Vienna should use the media to promote education and transparency on tax policy so as to increase compliance. This study was carried out in Vienna, Austria while the current study was carried out in Nigeria's South East state of Anambra.

In order to ascertain the impact of tax systems and environments on revenue generation in the South East States of Enugu, Anambra and Ebonyi, Ovute and Eyisi (2014) adopted the survey research design and used a 5-point Likert scale questionnaire to gather data from the 30 Federal Inland Revenue Service (FIRS) staff and 353 FIRS registered companies they selected as their samples using the Taro Yamane formula. They used tables and percentages to present their data. From this study, they found, among others, that poor tax reliefs and allowances have positive correlation with poor revenue generation in the states they studied. Based on their findings, they recommended, among others, that our tax laws should be simplified and updated to make it possible for tax payers to understand them. In this research work, three states in the South East were studied while the current study only focused on Anambra State.

In their assessment of taxation on revenue generation, Enejo and Tyokoso (2014) adopted the survey research method and used judgemental sampling technique to select 120 staff of Federal Inland Revenue Service (FIRS) and the States' Board of Internal Revenue Service in Kogi, Delta, Ondo, Niger and Ebonyi States who they administered questionnaire to. From this study, they found, among others, that taxation has a significant contribution on revenue generation. They, therefore, recommended, among others, that stringent penalties should be meted to people who evade and avoid tax payments. In this study, judgemental sampling technique was adopted in the selection of samples while multi-stage sampling procedure was adopted in the selection of samples for the current study.

Literature Gap

The review shows that past researchers have only focused on how social media interactions are used to increase tax compliance rates, the challenges affecting tax collection in the informal sector, the effects of e-taxation on revenue generation, tax avoidance and evasion as factors influencing aggressive accounting practice, taxpayers' perceptions of tax-related media coverage and its impact on tax compliance, the impact of tax systems and environments on revenue generation and taxation and revenue generation. Nonetheless, there appears to be a dearth of studies focusing specifically on audience exposure and adherence to Anambra State Government's 'Pay Your Tax' media campaign. This represents, in the opinion of the researcher, a knowledge gap which the current study intends to fill.

THEORETICAL FRAMEWORK

Benefit Received Theory

The benefit received theory was initially developed by Knut Wicksell (1896) and Eric Lindahl (1919) and has been applied and furthered by several scholars including the likes of Richard Musgrave and Peggy Musgrave. The theory states that the more benefits a person or groups of persons derive from the activities of government, the more they will be willing to pay their taxes in accordance with the provisions made by government to them. In relation to this study, the Anambra state residents who the researcher studied could adhere to the campaign call of Governor Chukwuma Soludo for regular tax payment, if they feel the impact of government activities and provisions that will be and are carried out and made with tax revenues. If the selected respondents are already feeling the impact of and benefiting from government activities and provisions, it could also make them adhere to the Governor's campaign call for regular tax payment.

Technology Acceptance Model (TAM)

This model was proposed by Fred Davis in 1986. TAM is comprised of four primary variables: perceived ease of use (users' perception that technology is easy to use), perceived utility (users' perception that technology is beneficial to their job), action intention (a user's purpose for utilizing technology) and actual use behaviour (how users use technology). It is the relationship between these variables that make up this model and explains how people accept and use technology in different ways. In relation to this study, the Anambra residents who the researcher studied, could use a radio/television/smartphone/computer (technology) to access Anambra State Government's 'Pay Your Tax' YouTube campaign if they perceive that the radio/television/smartphone/computer (technology) is easy to use for the joint purpose of exposing themselves to the campaign and following the electronic tax payment process recommended by the Governor and perceive the radio/television/smartphone/computer (technology) to be beneficial to use for the same joint purpose. It is this perceived ease of use and perceived utility (benefit) of usage that could determine their behaviour intention to keep using a radio/television/smartphone/computer (technology) for the same joint purpose which could in turn determine their actual (technology) use behaviour for the same joint purpose.

METHODOLOGY

The research design which the researcher adopted for this study is descriptive survey. Using the 2006 census population of the 12 Local Government Areas (four Local Government Areas - Onitsha North, Onitsha South, Ogbaru and Oyi in Anambra North Senatorial District, four Local Government Areas - Awka North, Awka South, Idemili North and Idemili South in Anambra Central Senatorial District and four Local Government Areas - Nnewi North, Nnewi South, Orumba North and Orumba South in Anambra South Senatorial District) that she studied in Anambra State which is 2, 340, 420 and the Taro Yamane formula, the researcher determined the samples (400) she studied and selected the samples using the multi-stage sampling procedure. She administered 400 copies of a close-ended questionnaire to the selected 400 respondents and used frequency tables, simple percentages and the arithmetic mean of the respondents' responses to analyze the quantitative data that were generated from this study. Their responses that were below 50%, were rejected while the ones that were equal to and above 50% were accepted. Statistical Package for the Social Sciences (SPSS) version 20 was used to process the data. The Likert scale that were used were coded as follows:

SA = Strongly Agreed	5
A = Agree	4
U = Undecided	3
D = Disagree	2
SD = Strongly Disagree	1

FINDINGS

The researcher administered 400 copies of questionnaire to the respondents out of the 420 copies she had with her but 4 copies were wrongly filled out by some of the respondents. Since the researcher had extra 20 copies with her, she re-administered 4 copies of questionnaire to those respondents and ensured that they

were properly filled out by them, making the number of questionnaires that were properly filled out by the respondents, 400.

Section A: Demographic Characteristics of the Respondents

Table 1: Demographic Data of the Respondents

Demographic Data	Frequency	Percentage
Age		
20-30	98	24.5
31-41	244	61
42 and above	58	14.5
Gender		
Male	209	52
Female	191	48
Marital Status		
Single	202	50.5
Married	187	46.8
Separated	11	2.8
Widowed	0	0
Occupation		
Student	8	2
Farmer	55	13.8
Civil servant	69	17.3
Trader	167	41.8
Tailor	9	2.3
Driver	41	10
Artisan	27	6.8
Fisherman	0	0
Others	24	6
Unemployed	0	0
Media Usage		
Yes	400	100
No	0	0
Total	400	100

Source: Researcher’s Field Survey, 2024

The table above shows that 24.5% out of the 400 respondents that were studied, are between 20 and 30 years while 61% are between 31 and 41 years. It also shows that the remaining 14.5% are 42 years and above. In terms of the gender of the respondents, 52% are male while 48% are female. On their marital status, 50.5% indicated that they are single while 46.8% indicated that they are married. 2.8% are separated while none of the respondents is widowed. In the aspect of their occupation, 2% indicated that they are students while 13.8% indicated that they are farmers. 17.3% indicated that they are civil servants while 41.8% indicated that they are traders. Out of the 400 respondents that were studied also, 2.3% indicated that they are tailors while 10% indicated that they are drivers. Also responding, 6.8% indicated that they are artisans while 6% indicated that they have other occupations. None of the respondents, however, indicated that they are fishermen and unemployed.

Section B: Analysis of Data on the Research Questions

Research Question 1: What is the audience level of exposure to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign?

Tables 2 – 5: The respondents’ level of exposure to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign

Table 2: The response of the respondents on whether or not their level of exposure to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign is very high

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
1	My level of exposure to the ‘Pay Your Tax’ campaign is very high	48.5% 194 970	18.8% 75 300	12.8% 51 153	16% 64 128	4% 16 16	100 400 1567	3.9	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 48.5% of the respondents strongly agree that their level of exposure to the ‘Pay Your Tax’ media campaign is very high while 18.8% of the respondents agree that their level of exposure to the campaign is very high. 16% of the respondents disagree that their level of exposure to the campaign is very high while 4% of the respondents strongly disagree that their level of exposure to the campaign is very high. The remaining 12.8% of the respondents are, however, undecided as to whether their level of exposure to the campaign is very high or not.

Table 3: The response of the respondents on whether or not their level of exposure to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign is high

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
2	My level of exposure to the ‘Pay Your Tax’ campaign is high	18.3% 73 365	11.8% 47 188	10.5% 42 126	9.3% 37 74	50.3% 201 201	100 400 954	2.4	Rejected

Source: Researcher’s Field Survey, 2023

The table above, shows that 18.3% of the respondents strongly agree that their level of exposure to the ‘Pay Your Tax’ media campaign is high while 11.8% of the respondents agree that their level of exposure to the campaign is high. 9.3% of the respondents disagree that their level of exposure to the campaign is high while 50.3% of the respondents strongly disagree that their level of exposure to the campaign is high. The remaining 10.5% of the respondents are, however, undecided as to whether their level of exposure to the campaign is high or not.

Table 4: The response of the respondents on whether or not their level of exposure to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign is low

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
3	My level of exposure to the ‘Pay Your Tax’ campaign is low	5.5% 22 110	4.8% 19 76	13.8% 55 165	31% 124 248	45% 180 180	100 400 779	1.9	Rejected

Source: Researcher’s Field Survey, 2023

The table above, shows that 5.5% of the respondents strongly agree that their level of exposure to the ‘Pay Your Tax’ media campaign is low while 4.8% of the respondents agree that their level of exposure to the campaign is low. 31% of the respondents disagree that their level of exposure to the campaign is low while 45% of the respondents strongly disagree that their level of exposure to the campaign is low. The remaining 13.8% of the respondents are, however, undecided as to whether their level of exposure to the campaign is low or not.

Table 5: The response of the respondents on whether or not their level of exposure to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign is very low

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
4	My level of exposure to the ‘Pay Your Tax’ campaign is very low	7.3% 29 145	3.5% 14 56	5.3% 21 63	64.3% 257 514	19.8% 79 79	100 400 778	1.9	Rejected

Source: Researcher’s Field Survey, 2023

The table above, shows that 7.3% of the respondents strongly agree that their level of exposure to the ‘Pay Your Tax’ media campaign is very low while 3.5% of the respondents agree that their level of exposure to the campaign is very low. 64.3% of the respondents disagree that their level of exposure to the campaign is very low while 19.8% of the respondents strongly disagree that their level of exposure to the campaign is very low. The remaining 5.3% of the respondents are, however, undecided as to whether their level of exposure to the campaign is very low or not.

Based on the above findings, the respondents’ level of exposure to Governor Chukwuma Soludo’s ‘Pay Your Tax’ campaign is very high. The responses of the respondents with mean scores that are less than 2.5 were rejected while the response of the respondents with a mean score that is above 2.5 was accepted.

Research Question 2: What is the audience medium of exposure to the campaign on tax payment?

Tables 6 - 13: The respondents' medium of exposure to the campaign on tax payment

Table 6: The response of the respondents on whether or not their medium of exposure to the campaign on tax payment is newspaper

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
5	Newspaper is my medium of exposure to campaigns on tax payment	16.4% 65 325	7.8% 31 124	20.5% 82 246	34.3% 137 274	21.3% 85 85	100 400 1054	2.6	Accepted

Source: Researcher's Field Survey, 2023

The table above, shows that 16.4% of the respondents strongly agree that their medium of exposure to the 'Pay Your Tax' campaign is newspaper while 7.8% of the respondents agree that their medium of exposure to the campaign is newspaper. 34.3% of the respondents disagree that their medium of exposure to the campaign is newspaper while 21.3% of the respondents strongly disagree that their medium of exposure to the campaign is newspaper. The remaining 20.5% of the respondents are, however, undecided as to whether their medium of exposure to the campaign is newspaper or not.

Table 7: The response of the respondents on whether or not their medium of exposure to the campaign on tax payment is magazine

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
6	Magazine is my medium of exposure to campaigns on tax payment	12.3% 49 245	3% 12 48	23.5% 94 282	43.3% 173 346	18% 72 72	100 400 993	2.5	Accepted

Source: Researcher's Field Survey, 2023

The table above, shows that 12.3% of the respondents strongly agree that their medium of exposure to the 'Pay Your Tax' media campaign is magazine while 3% of the respondents agree that their medium of exposure to the campaign is magazine. 43.3% of the respondents disagree that their medium of exposure to the campaign is magazine while 18% of the respondents strongly disagree that their medium of exposure to the campaign is magazine. The remaining 23.5% of the respondents are, however, undecided as to whether their medium of exposure to the campaign is magazine or not.

Table 8: The response of the respondents on whether or not their medium of exposure to the campaign on tax payment is radio

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
7	Radio is my medium of exposure to campaigns on tax payment	62.8% 251 1255	17.5% 70 280	2.3% 9 27	7% 28 56	10.5% 42 42	100 400 1660	4.2	Accepted

Source: Researcher's Field Survey, 2023

The table above, shows that 62.8% of the respondents strongly agree that their medium of exposure to the ‘Pay Your Tax’ media campaign is radio while 17.5% of the respondents agree that their medium of exposure to the campaign is radio. 7% of the respondents disagree that their medium of exposure to the campaign is radio while 10.5% of the respondents strongly disagree that their medium of exposure to the campaign is radio. The remaining 2.3% of the respondents are, however, undecided as to whether their medium of exposure to the campaign is radio or not.

Table 9: The response of the respondents on whether or not their medium of exposure to the campaign on tax payment is television

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
8	Television is my medium of exposure to campaigns on tax payment	44.3% 177 885	16.5% 66 264	5.5% 22 66	28% 112 224	5.8% 23 23	100 400 1462	3.7	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 44.3% of the respondents strongly agree that their medium of exposure to the ‘Pay Your Tax’ media campaign is television while 16.5% of the respondents agree that their medium of exposure to the campaign is television. 28% of the respondents disagree that their medium of exposure to the campaign is television while 5.8% of the respondents strongly disagree that their medium of exposure to the campaign is television. The remaining 5.5% of the respondents are, however, undecided as to whether their medium of exposure to the campaign is television or not.

Table 10: The response of the respondents on whether or not their medium of exposure to the campaign on tax payment is YouTube

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
9	YouTube is my medium of exposure to campaigns on tax payment	60.3% 241 1205	8.5% 34 136	4% 16 48	21.3% 85 170	6% 24 24	100 400 1583	3.10	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 60.3% of the respondents strongly agree that their medium of exposure to the ‘Pay Your Tax’ media campaign is YouTube while 8.5% of the respondents agree that their medium of exposure to the campaign is YouTube. 21.3% of the respondents disagree that their medium of exposure to the campaign is YouTube while 6% of the respondents strongly disagree that their medium of exposure to the campaign is YouTube. The remaining 4% of the respondents are, however, undecided as to whether their medium of exposure to the campaign is YouTube or not.

Table 11: The response of the respondents on whether or not their medium of exposure to the campaign on tax payment is Twitter

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
10	Twitter is my medium of exposure to campaigns on tax payment	9% 36 180	50% 200 800	8.5% 34 102	18.5% 74 148	14% 56 56	100 400 1286	3.2	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 9% of the respondents strongly agree that their medium of exposure to the ‘Pay Your Tax’ media campaign is Twitter while 50% of the respondents agree that their medium of exposure to the campaign is Twitter. 18.5% of the respondents disagree that their medium of exposure to the campaign is Twitter while 14% of the respondents strongly disagree that their medium of exposure to the campaign is Twitter. The remaining 8.5% of the respondents are, however, undecided as to whether their medium of exposure to the campaign is Twitter or not.

Table 12: The response of the respondents on whether or not their medium of exposure to the campaign on tax payment is Facebook

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
11	Facebook is my medium of exposure to campaigns on tax payment	22% 88 440	20.3% 81 324	17% 68 204	28.5% 114 228	12.3% 49 49	100 400 1245	3.1	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 22% of the respondents strongly agree that their medium of exposure to the ‘Pay Your Tax’ media campaign is Facebook while 20.3% of the respondents agree that their medium of exposure to the campaign is Facebook. 28.5% of the respondents disagree that their medium of exposure to the campaign is Facebook while 12.3% of the respondents strongly disagree that their medium of exposure to the campaign is Facebook. The remaining 17% of the respondents are, however, undecided as to whether their medium of exposure to the campaign is Facebook or not.

Table 13: The response of the respondents on whether or not their medium of exposure to the campaign on tax payment is Instagram

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
12	Instagram is my medium of exposure to campaigns on tax payment	14.3% 57 285	11% 44 176	7.3% 29 87	19.8% 79 158	47.8% 191 191	100 400 897	2.2	Rejected

Source: Researcher’s Field Survey, 2023

The table above, shows that 14.3% of the respondents strongly agree that their medium of exposure to the ‘Pay Your Tax’ media campaign is Instagram while 11% of the respondents agree that their medium of exposure to the campaign is Instagram. 19.8% of the respondents disagree that their medium of exposure to the campaign is Instagram while 47.8% of the respondents strongly disagree that their medium of exposure to the campaign is Instagram. The remaining 7.3% of the respondents are, however, undecided as to whether their medium of exposure to the campaign is Instagram or not.

Based on the above findings, the respondents’ predominant medium of exposure to the media campaign is radio. In compliance with when a response from the respondents will be accepted or rejected by the researcher as stated in the previous chapter of this research work, the responses of the respondents with mean scores that are up to 2.5 more than 2.5 on their medium of exposure to the media campaign, were accepted while the response of the respondents with a mean score that is less than 2.5 on their medium of exposure to the media campaign, was rejected. In line with this, other media like newspaper, magazine, television, YouTube, Twitter and Facebook were all accepted as medium of exposure to the campaign.

Research Question 3: What is the audience level of adherence to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign?

Tables 14 - 17: The respondents’ level of adherence to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign

Table 14: The response of the respondents on whether or not their level of adherence to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign is very high

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
13	My level of adherence to the ‘Pay Your Tax’ campaign is very high	9.3% 37 185	6.5% 26 104	7.8% 31 93	60.5% 242 484	16% 64 64	100 400 930	2.3	Rejected

Source: Researcher’s Field Survey, 2023

The table above, shows that 9.3% of the respondents strongly agree that their level of adherence to the ‘Pay Your Tax’ media campaign is very high while 6.5% of the respondents agree that their level of adherence to the campaign is very high. 60.5% of the respondents disagree that their level of adherence to the campaign is very high while 16% of the respondents strongly disagree that their level of adherence to the campaign is very high. The remaining 7.8% of the respondents are, however, undecided as to whether their level of adherence to the campaign is very high or not.

Table 15: The response of the respondents on whether or not their level of adherence to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign is high

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
14	My level of adherence to the ‘Pay Your Tax’ campaign is high	10.8% 43 215	3.3% 13 52	6% 24 72	17.8% 71 142	62.3% 249 249	100 400 730	1.8	Rejected

Source: Researcher’s Field Survey, 2023

The table above, shows that 10.8% of the respondents strongly agree that their level of adherence to the ‘Pay Your Tax’ media campaign is high while 3.3% of the respondents agree that their level of adherence to the campaign is high. 17.8% of the respondents disagree that their level of adherence to the campaign is high while 62.3% of the respondents strongly disagree that their level of adherence to the campaign is high. The remaining 6% of the respondents are, however, undecided as to whether their level of adherence to the campaign is high or not.

Table 16: The response of the respondents on whether or not their level of adherence to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign is low

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
15	My level of adherence to the ‘Pay Your Tax’ campaign is low	45.8% 183 915	5% 20 80	13.8% 55 165	15.8% 63 126	19.8% 79 79	100 400 1365	3.4	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 45.8% of the respondents strongly agree that their level of adherence to the ‘Pay Your Tax’ media campaign is low while 5% of the respondents agree that their level of adherence to the campaign is low. 15.8% of the respondents disagree that their level of adherence to the campaign is low while 19.8% of the respondents strongly disagree that their level of adherence to the campaign is low. The remaining 13.8% of the respondents are, however, undecided as to whether their level of adherence to the campaign is low or not.

Table 17: The response of the respondents on whether or not their level of adherence to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign is very low

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
16	My level of adherence to the ‘Pay Your Tax’ campaign is very low	4% 16 80	39.8% 159 636	17% 68 204	15.3% 61 122	12.4% 96 96	100 400 1138	2.8	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 4% of the respondents strongly agree that their level of adherence to the ‘Pay Your Tax’ media campaign is very low while 39.8% of the respondents agree that their level of adherence to the campaign is very low. 15.3% of the respondents disagree that their level of adherence to the campaign is very low while 24% of the respondents strongly disagree that their level of adherence to the campaign is very low. The remaining 17% of the respondents are, however, undecided as to whether their level of adherence to the campaign is very low or not.

Based on the above findings, the respondents’ level of adherence to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign is low. In compliance with when a response from the respondents will be accepted or rejected by the researcher as stated in the previous chapter of this research work, the responses of the respondents with mean scores that are less than 2.5 on their level of adherence to the media campaign, were rejected while the response of the respondents with mean scores that are above 2.5 on their level of adherence to the media campaign, were accepted.

Research Question 4: To what extent does the audience pay their tax?

Table 18 - 21: The Extent the respondents pay their tax

Table 18: The response of the respondents on whether or not they pay their tax regularly

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
17	I pay my tax regularly	20.3% 81 405	2.5% 10 40	11.3% 45 135	25.5% 102 204	40.5% 162 162	100 400 946	2.4	Rejected

Source: Researcher’s Field Survey, 2023

The table above, shows that 20.3% of the respondents strongly agree that they pay their tax regularly while 2.5% of the respondents agree that they pay their tax regularly. 25.5% of the respondents disagree that they pay their tax regularly while 40.5% of the respondents strongly disagree that they pay their tax regularly. The remaining 11.3% of the respondents are, however, undecided as to whether they pay their tax regularly or not.

Table 19: The response of the respondents on whether or not they pay their tax sometimes

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
18	I pay my tax sometimes	7% 28 140	31.8% 127 508	12.5% 50 150	24.8% 99 198	24% 96 96	100 400 1092	2.7	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 7% of the respondents strongly agree that they pay their tax sometimes while 31.8% of the respondents agree that they pay their tax sometimes. 24.8% of the respondents disagree that they pay their tax sometimes while 24% of the respondents strongly disagree that they pay their tax sometimes. The remaining 12.5% of the respondents are, however, undecided as to whether they pay their tax sometimes or not.

Table 20: The response of the respondents on whether or not they rarely pay their tax

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
19	I rarely pay my tax	42% 168 840	5.3% 21 84	9.8% 39 117	21.8% 87 174	21.3% 85 85	100 400 1300	3.3	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 42% of the respondents strongly agree that they rarely pay their tax while 5.3% of the respondents agree that they rarely pay their tax. 21.8% of the respondents disagree that they rarely pay their tax while 21.3% of the respondents strongly disagree that they rarely pay their tax. The remaining 9.8% of the respondents are, however, undecided as to whether they rarely pay their tax or not.

Table 21: The response of the respondents on whether or not they do not pay their tax

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
20	I do not pay my tax	1.3% 5 25	33% 132 528	0 0 0	52.5% 210 420	13.3% 53 53	100 400 1026	2.7	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 1.3% of the respondents strongly agree that they do not pay their tax while 33% of the respondents agree that they do not pay their tax. 52.5% of the respondents disagree that they do not pay their tax while 13.3% of the respondents strongly disagree that they do not pay their tax. None of the respondents, however, is undecided as to whether he/she do not pay their tax or not.

Based on the above findings, the respondents rarely pay their tax. In compliance with when a response from the respondents will be accepted or rejected by the researcher as stated in the previous chapter of this research work, the response of the respondents with a mean score that is less than 2.5 on the extent they pay their tax, was rejected while the responses of the respondents with mean scores that are above 2.5 on the extent they pay their tax, were accepted. In line with this, the respondents agreed to either paying their tax sometimes and strongly agreed to not paying at all.

Research Question 5: What are the major challenges faced by the audience in payment of taxes?

Table 22 - 26: The major challenges faced by the respondents in payment of taxes

Table 22: The response of the respondents on whether or not lack of money is a major challenge they face in payment of taxes

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
21	Lack of money is the major challenge I face in payment of taxes	15.5% 62 310	2% 8 32	3.3% 13 39	68.8% 275 550	10.5% 42 42	100 400 973	2.4	Rejected

Source: Researcher's Field Survey, 2023

The table above, shows that 15.5% of the respondents strongly agree that a major challenge they face in payment of taxes is lack of money while 2% of the respondents agree that a major challenge they face in payment of taxes is lack of money. 68.8% of the respondents disagree that a major challenge they face in payment of taxes is lack of money while 10.5% of the respondents strongly disagree that a major challenge they face in payment of taxes is lack of money. 3.3% of the respondents are, however, undecided as to whether a major challenge they face in payment of taxes is lack of money or not.

Table 23: The response of the respondents on whether or not electronic mode of payment is a major challenge they face in payment of taxes

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
22	Electronic mode of payment is the major challenge I face in payment of taxes	37.5% 150 750	1% 4 16	0 0 0	58.5% 234 468	3% 12 12	100 400 1246	3.1	Accepted

Source: Researcher's Field Survey, 2023

The table above, shows that 37.5% of the respondents strongly agree that a major challenge they face in payment of taxes is its electronic mode of payment while 1% of the respondents agree that a major challenge they face in payment of taxes is its electronic mode of payment. 58.5% of the respondents disagree that a major challenge they face in payment of taxes is its electronic mode of payment while 3% of the respondents strongly disagree that a major challenge they face in payment of taxes is its electronic mode of payment. None of the respondents is, however, undecided as to whether a major challenge he/she faces in payment of taxes is its electronic mode of payment or not.

Table 24: The response of the respondents on whether or not corruption is a major challenge they face in payment of taxes

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
23	Corruption is the major challenge I face in payment of taxes	32.3% 129 645	6.3% 25 100	0.8% 3 9	42.5% 170 340	18.3% 73 73	100 400 1167	2.9	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 32.3% of the respondents strongly agree that a major challenge they face in payment of taxes is corruption while 6.3% of the respondents agree that a major challenge they face in payment of taxes is corruption. 42.5% of the respondents disagree that a major challenge they face in payment of taxes is corruption while 18.3% of the respondents strongly disagree that a major challenge they face in payment of taxes is corruption. 0.8% of the respondents are, however, undecided as to whether a major challenge they face in payment of taxes is corruption or not.

Table 25: The response of the respondents on whether or not the menace of touts is a major challenge they face in payment of taxes

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
24	Menace of touts is the major challenge I face in payment of taxes	78.8% 315 1575	4.5% 18 72	0 0 0	13% 52 104	3.8% 15 15	100 400 1766	4.4	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 78.8% of the respondents strongly agree that a major challenge they face in payment of taxes is the menace of touts while 4.5% of the respondents agree that a major challenge they face in payment of taxes is the menace of touts. 13% of the respondents disagree that a major challenge they face in payment of taxes is the menace of touts while 3.8% of the respondents strongly disagree that a major challenge they face in payment of taxes is the menace of touts. None of the respondents is, however, undecided as to whether a major challenge he/she faces in payment of taxes is the menace of touts or not.

Table 26: The response of the respondents on whether or not over-taxation is a major challenge they face in payment of taxes

S/N	ITEM	SA 5	A 4	U 3	D 2	SD 1	TOTAL	-- X	DECISION RULE
25	Over-taxation is the major challenge I face in payment of taxes	74% 296 1480	6.8% 27 108	1.8% 7 21	11% 44 88	6.5% 26 26	100 400 1723	4.3	Accepted

Source: Researcher’s Field Survey, 2023

The table above, shows that 74% of the respondents strongly agree that a major challenge they face in payment of taxes is over-taxation while 6.8% of the respondents agree that the major challenge they face in payment of taxes is over-taxation. 11% of the respondents disagree that a major challenge they face in payment of taxes is over-taxation while 6.5% of the respondents strongly disagree that a major challenge they face in payment of taxes is over-taxation. 1.8% of the respondents are, however, undecided as to whether a major challenge they face in payment of taxes is over-taxation or not.

Based on the above findings, the major challenge faced by the respondents in payment of taxes is the menace of touts while other challenges are over-taxation and corruption and mode of payment. In compliance with when a response from the respondents will be accepted or rejected by the researcher as stated in the previous chapter of this research work, the response of the respondents with a mean score that is less than 2.5 on the major challenge faced by the them in payment of taxes, was rejected while the responses of the respondents with mean scores that are above 2.5 on the major challenge faced by the them in payment of taxes, were accepted.

DISCUSSION OF FINDINGS

The first finding of this study is that the level of exposure to Governor Chukwuma Soludo’s ‘Pay Your Tax’ media campaign, among the Anambra residents that were studied, is very high. This is a finding that can be used to prove that the Governor’s message of tax payment got to the intended people and one that shows that what the State Government did to ensure that Anambra residents receive his message of tax payment, paid off. It also shows that the State Government understood that Anambra residents’ level of tax awareness can be increased by letting them know the importance of regularly paying their taxes and how to pay and decided to raise their awareness. Agreeing to what raising of tax awareness can do, Negara and Purnamasari (2018), stated that tax awareness can certainly be increased by equipping taxpayers with basic knowledge about taxation, including the laws and the procedures that will help the taxpayers understand their duty and how to comply with their tax obligation.

On the respondents’ medium of exposure to the campaign on tax payment, the researcher found that radio is their predominant medium of exposure to the campaign. They certainly have their reasons for choosing radio but this is another finding that shows that Governor Chukwuma Soludo did the right thing by conveying his message of tax payment through radio. With radio being a public communication channel while the campaign is meant to make Anambra residents pay their tax regularly, it can be said that the campaign is truly a public communication campaign since public communication campaign as defined by Rice and Atkin cited in Ikeokwu (2023), is a purposive attempt to inform or influence behaviours in large audience within a specified period of time, using an organized set of communication activities and featuring an array of mediated messages in multiple channels generally to produce non-commercial benefits to individuals and society.

As regards the respondents' adherence to Governor Chukwuma Soludo's 'Pay Your Tax' media campaign, the researcher found that their level of adherence to the campaign is low. A number of things could be responsible for this but Rice and Atkin cited in Ikeokwu (2023), believes that when things like this happen, it is because of one reason which is that the campaign messages may have been regarded as offensive, full of deceit, lies, misleading and a counter to the understanding by the audience and in this case, the respondents. Having stated this, the respondents' low adherence to the campaign can lead to the State Government not having enough financial muscle to fund his good development plans for Anambra State which could in turn lead to increased suffering for *Ndi* Anambra, low local and foreign direct investment, low foreign exchange earnings, increased unemployment, lack of security, quality education system and healthcare among others, if nothing is done to make their level of adherence to be high if not very high. For these reasons, the State Government should find out what is making the respondents not to adhere to his tax payment campaign and work to get them to start adhering to it, if he wants to achieve all he wants to achieve as the Governor of our great State.

The researcher also sought to find out the extent the respondents pay their tax and found that they rarely pay their tax. This is not a good sign and is more worrying that majority of the respondents run businesses that are in the informal economy (IE) which Onwunyi, Okonkwo, and Obiefuna (2023) pointed out that they are not regulated in Anambra State, making it difficult to be taxed at source since there are limited data that capture the operations of businesses in the Informal Economy (IE). One of the ways Governor Chukwuma Soludo can convince them to get captured, pay their tax and pay it regularly is by gaining their full trust by accounting for every penny that have been paid so far as tax and using them to fix the problems we have in Anambra State. He must be seen and said to be doing that for things to change for the better. He should also be very clear on the amounts different categories of people should be paying as tax and why it is such amounts so that no one will feign ignorance of not knowing the amount to pay and why they should pay such amounts.

As for the major challenges faced by the Anambra residents that were studied, in the payment of taxes, finally, the researcher found that they are the recently-introduced electronic mode of payment, corruption, menace of touts and over-taxation but that the menace of touts is top on the list. This must be among the reasons, if not the only reason why efforts made by Government to regulate the informal economy have proved abortive, as stakeholders in the informal economy (such as the respondents) are resistant to change (Umenweke & Ifediora, 2016 cited in Onwunyi *et al.*, 2023). They cannot be facing these challenges and be expected to pay their tax (not be resistant to change). While it is commendable that Governor Soludo recently set up the Anambra State Anti-tout Task Force to curb the menace of touts and reduce insecurity which have made the State lose a lot of tax money and driven some businesses out of the State, the Governor should ensure that they are always operating within the provisions of the law so that they would not turn into another category of touts in uniform and cause problems for the residents of the State and the State in general.

CONCLUSION

Having established the importance of regular tax payment, the importance of the media in tax collection/compliance and revenue generation and how the media can be effectively used for such purpose, the importance of Government provision of public amenities, simplified and updated tax laws to ensure tax compliance among taxpayers and why taxpayers do not always pay their tax, from the studies that were conducted by other scholars and cited in this study, the researcher examined how Anambra State Government used the media to advocate for regular tax payment from Anambra residents and the residents' level of exposure and adherence to the campaign. Some findings were made with the major one being that the residents' level of exposure to the campaign is very high while their level of adherence to the campaign is low. This, for the researcher, is an indication that the State Government achieved the goal of getting Anambra residents to know about the campaign but failed to achieve the goal of getting them to adhere to the campaign. Based on this, it is safe to say that the campaign was partly effective and cannot lead to the collection of the expected amount of taxes by the State Government from eligible taxpayers in Anambra State. For the

expected regular tax compliance from the eligible taxpayers and needed development to take place in the State, therefore, the State Government should and must fully address the challenges faced by Anambra residents in the payment of their taxes without fear or favour. If not, Anambra residents will continue to rarely pay and not pay their taxes while revenue generation will remain low in the State.

RECOMMENDATIONS

Based on the findings of this study, the researcher recommends that:

1. Anambra State Government should not stop its campaign on tax payment. This is for Anambra residents not to forget what is expected of them to do in terms of paying their tax.
2. Anambra State Government should lawfully stop touts from operating in the State. This is for Anambra residents to freely go about their lawful daily activities and not pay their taxes to the wrong people who often claim to be working for the State Government.
3. Anambra State Government should continue and intensify the use of radio and other channels of communication for its campaign on tax payment. This is for the Government to get maximum benefits of their respective levels of coverage and reach.
4. Anambra State Government should mention the amount each category of Anambra residents are to be paying as tax in its campaign in order to drastically minimize the chances of the residents paying more than they should pay at any given period. Some of the tax regimes should also be reviewed downwards to facilitate the ability to pay.
5. Anambra State Government should work towards improving the digital knowledge and skills of Anambra residents. This is to ensure their seamless and full transition to the recently-introduced e-mode of tax payment.
6. Anambra State Government should always ensure that all collected taxes get to the State treasury and used for the sole purpose of making the State and the lives of Anambra residents better. This is for the State to attract local and foreign investors that will help to boost the yearly-generated revenue of the State.
7. Anambra State residents should always pay their tax as and when due. This is for the State Government to have enough funds to take our great State to greater heights.

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