Assessment of Tax Compliance Procedures and Its Impact on Revenue Generation in Techiman Municipality

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Abstract
The study sought to determine the effect of tax compliance on revenue generation in the Bono East Region of Ghana. The research work was justified and significant because of the critical role of taxes in the accomplishment of GRA developmental goals and the satisfaction of the local people. This study was explanatory, employing quantitative methods of data collection. The study targeted employees of GRA-Techiman, GRA-Atebubu and GRA-Wenchi. A total sample size of 97 was chosen. Quota and simple random sampling were adopted in selecting the respondents. The regression analysis model was adopted as the model specification for this study. The study found that tax compliance was observed in Ghana Revenue Authority. However, not all components of the control principles were adequately followed. However, tax compliance principles had a positive and significant relationship with revenue generation. There was a positive relationship between tax monitoring and revenue generation, a positive relationship between information and communication and revenue generation, and tax control activities positively and significantly predicted revenue generation. Furthermore, there was a positive and significant relationship between tax risk assessment and revenue generation. It is recommended that activities such as customer complaint surveillance and feedback and audits performed periodically by internal auditors should be monitored and managed frequently.
Keywords: Tax, Tax Compliance, Revenue Generation, Ghana Revenue Authority.
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1. Introduction
Public sector is the body of government entities established with the main aim of providing regular services to the whole society effectively and efficiently. The local government sector plays a more significant role through public sectors in meeting the current increasing demand of society for public services(Tariku & Shibru, 2016). For the sector to effectively deliver its services, taxes need to be effectively collected, and the procedures for the tax compliance monitored to prevent eventual losses. A stable revenue base is one of the foundations of every great nation of which Ghana is included. It is through the imposition of the taxes that governments can generate revenue to fund its expenditure requirements and redistribute resources. Many developing countries fail to generate the necessary tax revenue to finance their public expenditures (Amoah, Asuamah, & Amaning, 2014; Annan, Bekoe, & Nketiah-Amponsah, 2010). Many economists believe that tax revenue is one of the most significant factors that contribute to a country's growth (Appiah, 2015). Taxes provide the local government sector with an opportunity to collect additional revenue besides other sources needed to discharge its pressing obligations. Combined with economic growth, it reduces long-term reliance on support and guarantees good governance by promoting the accountability of governments to their citizens (Nyarko, Agbemava, & Bediako, 2016). However, in Ghana, tax evasion is a significant problem bedeviling the tax system (Kwon, 2016). Tax evasion harms the economy. According to Pabilona (2014), the resulting tax revenue loss due to tax evasion may impede the proper functioning of the public sector, and as such, threaten its ability to finance its necessary expenses. Therefore, in an attempt to enhance efficiency, reduce tax evasion, and promote sufficient revenue, the tax compliance procedures need to be examined critically. Also, Ghana's fiscal data between 2008 and November 2017 shows that, generally, the Ghana Revenue Authority (GRA) has failed to increase and support the drive of tax revenue growth rate although, all things being equal, tax revenue generation increased year on year (Boakye & Anaman, 2018). The trends of direct tax, indirect tax, and trade tax are worrying. That direct tax, in particular, has generally declined since 2012 with minimum contribution coming from the informal sector is evident that all tax evasion remains a nightmare for the GRA in raising tax revenues for the country. While the problem of tax evasion may be behavioral, existing literature shows that challenges within tax administration systems and tax enforcement policies create breeding grounds for tax evasion to flourish (Fuest & Riedel, 2009; Kimutai, 2017; Madole, 2013). Proper assessment of the tax compliance procedures has a key role in the management of tax compliance risks (Shanszadeh & Zolfaghari, 2016). A sound system of tax compliance procedures ensures that several people are covered in the tax net, prevent tax losses, and facilitates the effectiveness and efficiency of the tax compliance(Coram, Ferguson, & Moroney, 2016). Since most management decisions are adopted based on the financial information of the accounting system, the presence of a strong internal tax compliance system guarantees the reliability of tax compliance. This study adopted the classification of tax compliance procedures into risk assessment, information, and communication, monitoring, and control activities by authors such as Appiah (2012), Ebowessuman (2016),

and the Institute of Internal Auditors(IIA, 2017). The control activities of tax compliance include the philosophy of management, including the integrity, ethics, and the effectiveness of the human resources personnel (COSO, 2013). From Ofori (2011), risk assessment target finding and revealing issues for preventing leakages, fraud, and improving revenue generation. The communication system dictates how information is reported, who gets it, and how it is used in the revenue generation and tax collection process. Tax compliance systems need to be monitored to ensure effective revenue generation and increased tax compliance (Shanszadeh & Zolfaghari, 2016). With these tax compliance procedures, it is prudent to examine how each tax compliance procedure affect revenue generation in the local government sector in the Techiman Municipality since no such study has been undertaken.

1.1 Statement of the Problem

A study conducted in 2014 by the Global Financial Integrity (GFI, 2014) in five African countries (Ghana, Kenya, Mozambique, Tanzania, and Uganda) revealed that over-invoicing and under-invoicing in the five countries facilitated the illegal inflows or outflows of more than US$60 billion during the 10-year period in which the study was carried out (2001-2011). The report found that Ghana experienced annual average gross illicit flows of $1.44 billion. According to Afari (2015), out of the registered self-employed sector, about 70% of the estimated number is not duly registered and hence do not pay tax. Although the payment of tax is compulsory, most SMEs can evade tax. From the study of Boakye and Anaman (2018), Ghana loses $2.1 billion annually through tax evasion by corporate entities, multinationals, individuals, and other organizations operating in the country.

Also, various reports have lamented on the weak or tax compliance procedures, which have caused operational losses (GRA, 2016; Ministry of Finance, 2017; The Auditor-General's Report, 2017). Some of these cases involved insider theft that might have been avoided or detected before the fraud resulted in damages through a proper assessment. For example, the 2016 Auditor General, organizational failures, and poor internal control mechanisms of GRA provided opportunities for some corporate entities to mismanage funds and resources estimated at approximately GHL 70.1 million(The Report of the Auditor General, 2017). However, the budget guideline document for tax compliance in GRA gave priority to fully ensure that all control systems in the various districts are enforced through effective internal auditing(Ministry of Finance, 2017).

Again, the tax compliance procedures and its impact on revenue generation within government agencies in Ghana are unknown because there has not been enough research in Ghana within this area. There have been various works such as (Al-zeaud, 2012; Hailemariam, 2014; Mihret & Yismaw, 2007; Quansah, 2015; Stewart & Subramaniam, 2010) in the area of revenue generation but there has not been enough research in the area of assessing the tax compliance procedures and finding the relationship between these tax compliance procedures and revenue generation. The researcher, therefore, saw the need for this research to assess the relationship existing between tax compliance procedures and revenue generation of the Ghana Revenue Authority in the Bono East Region of Ghana.

According to Armah-Attoh and Awal (2013b) and Olatunji and Oludayo (2018), tax compliance procedures comprises of risk assessment, information, and communication, monitoring, and control activities. Hence, the research answers the following research questions:

1. What is the impact of tax control activities on revenue generation in the Bono East region of the Techiman Municipality?
2. Which impact do tax risk assessment procedures have on revenue generation in the Bono East area Techiman municipality?
3. What effect does awareness and contact in the Techiman Municipality in the Bono East Region have on revenue generation?
4. What is the effect of tax monitoring in the Techiman Municipality in the Bono East Region on revenue generation?

1.2 Objectives of the Study
1.2.1 General Objective
The main objective of this assesses tax compliance procedures and its impact on revenue generation in the Techiman Municipality.
1.2.2 Specific Objectives of the Study.
Specifically, the study seeks to:

1. determine the effect of tax control activities on revenue generation in the Techiman Municipality in the Bono East Region
2. determine the effect of tax risk assessment procedures on revenue generation in the Techiman Municipality in the Bono East Region
3. determine the effect of information and communication on revenue generation in the Techiman Municipality in the Bono East Region
4. determine the effect of tax monitoring on revenue generation in the Techiman Municipality in the Bono

East Region

1.3 Significance of the Study

The first sign of the study is that it would afford the management of public institutions with an alternative source of material in terms of evaluating tax compliance procedures in the local government sector.

Secondly, the study would be important to GRA as it would offer them insight into how tax compliance affects revenue generation. In this way, the various initiatives could be adopted to improve revenue generation within the local government sector. It will also draw the attention of government agencies to the important role tax compliance and revenue generation play in organizations and the need to develop and implement effective tax controls to safeguard state resources.

Also, the study would add to the stock of knowledge in academia or serve as a source of reference material to future researchers and students. This would equip them with additional knowledge so that future researchers can explore other areas of tax compliance procedures and revenue generation.

Finally, management and financial analysts in the public sector would find this study resourceful when handling issues concerning the effect of tax compliance procedures and revenue generation. It would equip them with the needed skills so they can improve on their control systems.

1.4 Scope and Limitations of the Study

Geographically, the study was limited to the Ghana Revenue Authority in the Bono East Region. The study seeks to determine the various tax compliance procedures and its effect on tax risk assessment, tax control activities, information and communication, and tax monitoring in the Bono East Region.

The study is limited to the organizations selected for the study. Even though several government organizations exist, the study was limited to the Ghana Revenue Authority. Also, the study was limited to the research questionnaire used. The questionnaire is subjected to personal biases, which might affect the results of the study. However, the researcher will try his possible means to convince the respondents to give very reliable information as possible since any information they will provide will not be used against them.

2. Literature Review
2.1 Conceptual Review
2.1.1 Revenue Generation

Revenue generation is an action to marshal, assemble, and organize financial contributions from all revenues generated in an economic environment from identified sources (Asare, 2015). Adu-Gyamfi (2014) indicated that a sound revenue system is a key precondition for the success of fiscal decentralization for local governments. Effective revenue generation has the potential to foster political and administrative accountability by empowering communities (Awunyo-vitor, Osae, & Donani, 2015).

Muhammad and Ishiaku (2013) stipulated that principally internal revenue generation is made up of two aspects, which are policy formulation and administration. About policy formulation, it deals with the physical goal determination and formulation of laws and rules for the attainment of such goals. The administration, on the other hand, deals with the executions of the policies formulated. Though equally crucial in revenue generation, policy formulation and administration do not receive equal attention both in theory and practice. One of the struggles that face countries in their developmental efforts is the issue of revenue generation to fund the numerous developmental projects which are crucial to enhance the living standards of their citizens (Armah-Attoh & Awal, 2013).

2.1.2 Tax Compliance Procedures

Some argue that there is a more intrinsic motivation to pay the tax liability. There is also the extrinsic motivation for avoiding the threat of being penalized for noncompliance. If people do not feel as if they are being treated fairly, they are going to be less likely to have those feelings of civic duty and less likely to comply with tax requirements. This suggests that tax legislation should consider both intrinsic and extrinsic factors. Also, the perception of fairness is essential.

Taxpayers can be grouped into three groups: compliant, susceptible to influence, and noncompliant. The middle, susceptible to influence group should be the target of measures to increase compliance because they are most likely to change their behavior. MMDAs should be concerned with fairness and efficiency. Locating tax evaders and collecting tax due comes at a price, and MMDAs have to keep this in mind when developing tax policy. The presence of tax evasion does not mean that the tax policy is inherently flawed, but there are tax policies governments can enact to minimize this loss. Governments have to make decisions as to what extent they are going to audit returns and pursue collection actions.

According to Armah-attach and Awal (2013b) and Olatunji and Oludayo (2018), tax compliance procedures comprise risk assessment, information, and communication, monitoring, and control activities.

2.1.3 Control Activities of Tax Compliance and Revenue Generation

The control activities of tax compliance form the bedrock for all other components and reveal the management's

commitment to ensuring effective revenue generation (Simangunsong, 2014). According to Aduam (2015), it provides discipline and structure to the tax compliance system. Elements within the control activities of tax compliance comprise the structure of the organization within the institution. It also includes the philosophy of management and their operating style, including the integrity, ethics, and competence of personnel which incorporates the external influences that affect the operations of the organization's and risk management practices, the attention and directives provided by management and the effectiveness of human resources principles (COSO, 2013). Agbenyo et al. (2018)considered the control activities of tax compliance to be the attitude and perceptions toward control directives, which are established and maintained by the management and employees of the firm to ensure effective tax compliance. It is a product of management's governance, style, and supportive attitude, which includes competence, ethical values, and morale (Attah-Botchwey, 2018).

According to Sigilai (2016), the environment sets the organizational tone, affects its control consciousness, and provides the foundation for effective revenue generation. This controlled environment also gives rise to the discipline and structure responsible for achieving the set goals. Vuai (2014) indicated, to ensure adequate revenue generation in MMDAs, management should ensure proper integrity and ethical values. There must be a code of conduct and ethics policy, and these must be adequately communicated to all levels of an organization. Also, there must be an appropriate structure for effective oversight by management on revenue generation. Management also needs to put a mechanism in place to regularly educate and communicate to employees the importance of internal controls, and to raise their level of understanding of tax compliance procedures.

Muhibat (2016) found a significant positive relationship between the control activities of tax compliance and revenue generation. The study of Alzeban and Sawan (2013)revealed that the revenue generation and the implementation of control measures suffer due to less support from senior management. If the control activities of tax compliance issues report, which are critical to preventing revenue leakages, it will serve as a boost to revenue generation (Admiraal, 2015). According to Hailemariam (2014), management's failure to implement a controlled environment has far-reaching implications on the attitude of employees and their compliances to revenue improvement principles. This agrees with Aikins (2011), who submitted that the implementation of tax compliance recommendation is highly relevant to the tax compliance unit and is influenced by the directive controls instituted by management in the institution. An efficient "early warning" scheme should be a significant component of such a structure to ensure that all management in top management and aligned positions have timelines for ensuring that income mobilization principles (Ejoh & Ejom, 2014). The control must guarantee that the staff is accountable with an adequate leverage scheme and penalties for income mobilization strategies, where necessary.

Ndungu (2013)stated that practical control operations are essential to guarantee the effectiveness and efficiency of the management responsibility through the prevention of losses due to fraud; to ensure the accuracy of accounts, and to ensure that organizations ' policies are adhered to, and to assess the level of performance in the tax department. To achieve and protect its revenue generation, an organization must create physical control. Examples include safety and restricted access to resources such as money, securities, inventories, computers, and other machinery that may pose a danger of loss or unauthorized use. Periodic counting and comparison to control records for such assets is an essential element of control of these assets. Another control activity is to ensure accountability of the audit report (Agbigbi, 2016). The identity of all individuals involved in the tax compliance process should be readily determinable to isolate responsibility for errors or irregularities. This is known as audit trail and can take the form of signatures, initials, date/time stamps, computer login IDs, or other means of identification. The documents or IT records containing this information must be kept on file available for examination for a reasonable period, in line with the record retention policy. To Alewaba (2011), when these principles are observed in MMDAs and tax agencies, the results are improved revenue generation and effective financial management.

2.1.4 Risk Assessment and Revenue Generation

Risks are the possibility that an event that will adversely affect the achievement of some enterprises' objectives may occur(Virtue & Rainey, 2015). As a means of identifying and assessing risks, an organization may identify opportunities where the occurrence of a risk situation may positively impact the achievement of the firm in a way(Agbigbi, 2016). The COSO internal guidance materials outline a series of risk assessment principles. Firstly, the organization must clearly define its objectives to identify and evaluate the hazards of its objectives. It should also identify risks to the achievement of its objectives across the entity and analyses those risks as necessary for determining how risks should be managed. Also, the enterprise should consider the potential for fraud in assessing risks to the achievement of objectives, and lastly identifies and assesses changes that could significantly affect the performance of its internal controls. Sanusi and Mustapha (2015) divided risk assessment into risk identification, risk analysis and evaluation, and risk monitoring and report. Their research discovered a favorable and substantial income generation connection and concluded that risk evaluation is a crucial factor to be regarded in tax compliance and revenue generation.

According to Vuai (2014), organizations implement internal controls to maintain the safety of financial transactions and revenue generation. From Ofori (2011), risk assessment target finding and revealing issues for

preventing leakages, fraud, and improving revenue generation. As stipulated by Kashan (2013), risk assessment help to reduce the risk associated with a failure to implement preventive controls of the tax compliance unit. For example, if adequately segregating duties is not possible due to limitations of staffing resources, random or independent reviews of transactions, after-the-fact approvals, or exception report reviews can mitigate the risk exposure. Risk assessment primarily enhances the reliability of financial performance, either directly or indirectly, by increasing accountability among tax collectors and management in charge of tax(Njagi, 2019). Therefore, risk assessment has a much wider objective to ensure the organizational level of low revenue control issues, exploring connections between material weakness information and fraud, income management, or restoration. Sufficient tax payment from most taxpayers starts from the expectation that institutions are responsible and accountable for the quality and timeliness of the operations and programs they manage, for controlling the cost of the resources they use, and for ensuring that their services and applications are handled with integrity(Shanszadeh & Zolfaghari, 2016).

Tax compliance risk assessment provides an independent appraisal of the quality of tax unit managerial performance in carrying out assigned responsibilities for better revenue generation(Ndungu, 2013). Therefore, MMDAs and, more especially the tax compliance unit, make it a duty to train, educate, and sensitize their staff on how to use tax compliance risk assessment systems because their efficacy depends on the skills and reliability of the individuals who use them. All of these control measures guarantee that any hazards that may influence the capacity of any employer to defraud the organization are adequately prevented.

According to Mohammed (2017), for some time now, revenue generation has been considered as fundamental elements of MMDAs, and improving revenue and profit. Consequently, risk evaluation begins to be seen as a fresh way of strategic corporate leadership, connecting company strategy to daily hazards, and then optimizing the risks to achieving value. Management has the mandate to enact the strategy and policy approval, establishing appropriate levels for these hazards, and ensuring that the management takes the measures needed to define, monitors, and regulate those hazards, promoting the organizational structure; (Virtue & Rainey, 2015). A risk assessment should identify and evaluate the internal and external factors that could adversely affect the achievement of the tax compliance unit, information, and compliance objectives in raising revenue and improving the performance of tax collection (Lenz & Sarens, 2012). Effective risk management ensures efficient and efficient management of tax and accountability by preventing losses through fraud; ensure precise and reliable accountability; ensure compliance with tax compliance policies, and evaluate the performance level of individual tax collectors and the entire tax compliance unit.

2.1.5 Information and Communication and Revenue Generation

Information is essential for an organization to carry out its control measures to support its stated objectives. Management obtains and then uses vital and quality information from both internal and external sources to supplement the functioning of all its control measures. Communication, by COSO, is the continual, iterative way of providing, sharing, and obtaining relevant information. Internal communication is the process by which message is disseminated throughout the firm, flowing up, down, and across the entity(COSO, 2013). It ensures that the person receives clear messages from management and that these messages are taken seriously. External communication also provides inbound connections of relevant external information to the firm's requirements and expectations. Information concerning an organization's plans, control activities of tax compliance, risks, control activities, and performances must be communicated up, down, and across an organization. Reliable and relevant messages from both internal and external sources must be identified, processed, and communicated to the appropriate people and within the appropriate timeframe.

The communication system dictates how information is reported, who gets it, and how it is used in fraud control. This entire information and communication process should record activities as they occur, breaking them into their parts. Suyono and Hariyanto (2015)posit that for effective revenue generation, accounting, information, and communication systems should capture and impart very pertinent and timely information in a manner that enables the board, management, and employees to function. The entity must be able to prepare an accurate and timely financial report, including interim reports. Management and employees within the tax compliance unit must make sure that they receive accurate and timely information to allow them to fulfill their responsibilities. Employees within the tax compliance unit must also be given written job descriptions and reference manuals that vividly describe their duties and their punishment, should they violate the rules.

A central tax compliance procedure to ensure sufficient revenue generation is anchored on providing adequate information and communication on policies for tax and the entire process for tax compliance (Gbedzo, 2015). Pertinent issues must be identified, captured, and communicated in a form and timeframe that enables a manager and staff to carry out their internal control and operational responsibilities efficiently (Agbigbi, 2016). Effective communication must also happen in the broader sense before income can be fully harnessed, flowing down, across, and up the unit. According to Mohammed (2017), effective revenue generation involves the identification, capture, and communication of all relevant data in a form and time frame enabling individuals to fulfill their financial reporting duties. Management should have appointed persons accountable for the coordination of different

operations within the tax compliance department. The organizational structure reporting scheme sets out each section/unit's duties. Information on financial matters and revenue must be communicated throughout the entire department and organization to enable personnel to carry out their responsibilities about revenue generation. Vuai (2014) added that poor tax compliance procedures lead to asset misappropriations, corruption, organizational fraud, and fraudulent financial statements. Osmond (2011) further associated the security of economic transactions and data with personal checks of an organization.

2.1.6 Monitoring and Revenue Generation

Monitoring activities examine whether each of the five objectives or components of internal controls, including the control activities of tax compliance, risk assessment, and others, is present and functioning (Gbedzo, 2015). MMDAs should use on-going and separate evaluation processes to ascertain whether established tax compliance monitoring principles, across both the enterprise and its subunits, are in effect, present, and functioning. Monitoring, here, is a crucial input into the organization's assessment of the effectiveness of the finance and revenue of firms (Shanszadeh & Zolfaghari, 2016).

Tax compliance systems need to be monitored to ensure the quality of the internal audit report performance over time. Ongoing monitoring is necessary in this case to provide the preventive control mechanism in the course of normal operations of the tax compliance unit and the revenue generation process (Setiyawati, 2016). The activities are regular management and supervisory activities. The inner auditor shall supervise and clarify the execution of these policies and processes for the tax compliance department, given the commitments to policies and procedures within an organization (Al-matari, Al-Swidi, & Faudziah, 2014). According to Lenz and Sarens (2012), through monitoring, the internal audit provides appropriate recommendations to promoting applicable ethical principles and values within the organization; ensuring effective management of performance and establishing responsibilities in the company; effectively communicating information on risks and control to the relevant parts of the company; and providing effective coordination of activities and communication of information to board members, external and internal auditors, and management.

Furthermore, MMDAs need to make it a responsibility to train, teach and sensitize their staff on how to use these internal control schemes because their efficacy relies on the skills and reliability of the individuals who use them. All of these control measures guarantee that any hazards that may influence the capacity of an MMDA to attain its objectives are adequately prevented and should happen at all levels and, more especially, in the revenue generation and collection department.

The study is therefore guided by the conceptual framework depicted in Figure 2.1

Independent Variables   **Dependent Variables**
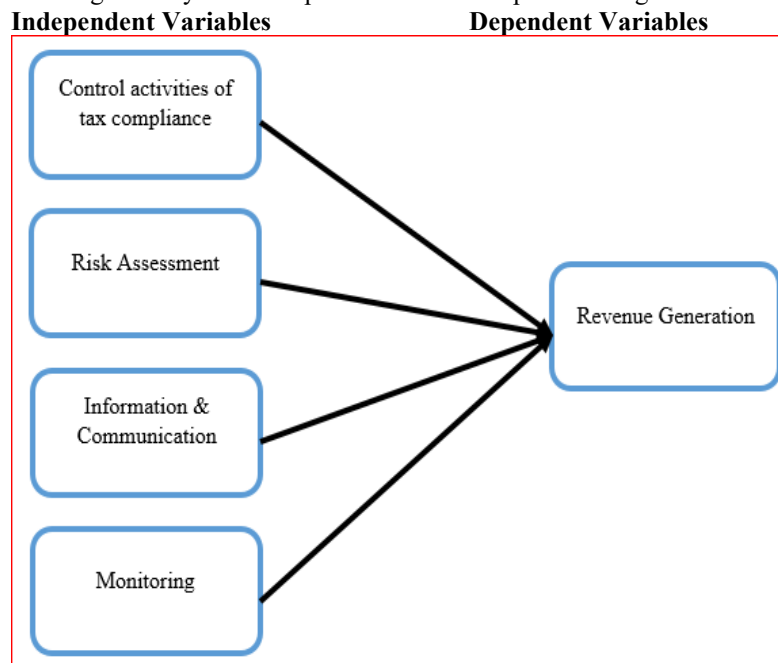
Source: Author (2019)
Figure 2.1: Conceptual Framework

2.2 Theoretical Review

The Resource-Based Theory, the Organizational Theory, and the Expectancy Theory have been used to underpin the study.

2.2.1 Resource-Based Theory

The Resource-Based (RB) Theory, by distinction, can be understood as an "inside-out" method of approach creation. The theory emphasizes on formulating a strategy as a way of mobilizing resources, for example, revenue. The theory states that the capability of a firm's incomes and competencies to support a maintainable competitive gain is necessary to the timeframe of the firm's strategic planning process (Gideon & Alouis, 2013). This implies that county governments should have suitable revenue generation strategies and approaches to appreciate development. In the context of the current study, MMDAs may be observed as an organization that has a revenue base that should be effectively and efficiently exploited to appreciate development. For this to be achieved, effective revenue generation methods must be put in place. The theory further advances in ascertaining the most profitable strategies to minimize cost consequences and enhance productivity and efficacy. For instance, Ayoki, Obwona, and Ogwapus (2016) contend that designing the policy about the most analytically significant incomes and competencies limits a firm's strategic range to those undertakings where it keeps an absolute competitive advantage. This implies that MMDAs ought to recognize and invest more in revenues that are more profitable to give them a competitive advantage. Moreover, the most effective revenue generation approaches should be embraced. Thus, it is, therefore, besides this contextual foundation that this study sought to evaluate revenue generation approaches in Ghana Revenue Authority. The study findings were to help identify the most suitable revenue generation approaches for sustained socioeconomic development.

2.2.2 Organizational Theory

While the focus of RBV is on a firm`s efficiencies from managing resources within, Organizational Theory (OT) takes a different path. It looks at how an organization affects and is affected by the environment in which it operates(Akindele, Afolabi, & Pitan, 2016). OT is a micro-examination of organizations, according to Daft (2007), because it examines the entire organization as a unit. It deals with departmental aggregations and the distinctions in structures and behavior at the evaluation stage of the organization. Jones (2010) alludes to four critical areas in OT: architecture, culture, design, and change. A legal system of tasks and interactions with authorities that regulate how staff co-ordinate their behavior and use resources to attain the objectives of an organization is crucial in any official approach, for example, in income mobilization strategies. The appropriate structure facilitates effective responses to problems of coordination and motivation due to environmental, technological, or human reasons (Jones, 2010). Culture is shared values and standards that control the interaction between organizational members, suppliers, customers, and others outside the company (Ferdous, 2016). The design of an organization is the process in which managers select and manage structural and cultural aspects to allow the organization to monitor the activities necessary to achieve its objectives. Jones (2010) also points to the process of change in which organizations redesign their structures to move from their current situation to a desired future state.

In this study, it is prudent for the management and employees in MMDAs to observe that their actions and inactions affect the citizens and other organizations within their jurisdiction. With revenue generation, efficient utilization of revenue, for instance, could motivate the taxpayer to comply with the tax payment and vice versa. A legal system of tasks and relations of power that controls how individuals coordinate their activities and use resources to attain the objectives of an organization should be implemented. In order words, management needs to ensure that internal control measures work effectively to prevent fraudulent activities, motivate the taxpayer, and improve the mobilization of revenue.

2.2.3 Expectancy Theory

Expectancy theory is one of the prominent motivation and leadership theories developed by Victor Vroom (1964). It is believed that for the GRA to increased tax, there is a need for the motivation of employees and also assists them in working relentlessly. According to Vroom, most behavior patterns are under the voluntary control of the employee and are, therefore, motivated (Deari, 2013). Jackson, Mathis, and Valentine (2014) argued that this theory highlights the importance of finding valued rewards for the employee. Rewards that are not valued by the employee have little influence to motivate performance. Furthermore, a break between the promise and delivery of the reward will reduce motivation. A good example would be an employee who has been promised a bonus to increase a factory production and attain the desired result; however, the latter highlighted that budget cuts prevent the organization from paying the bonus. The employee is much less likely to put in extra effort into future performance (Jackson, Mathis, & Valentine, 2014). It is crucial that managers know the key relationships in these expectations can better monitor employee motivation and adjust reward systems accordingly.

Jiang (2009) argued that expectancy theory entails three dimensions, namely; expectancy, instrumentality and valence, the level at which desired behaviors are looked forward to in employees' work. According to expectancy theory, all motivation is conscious. Individuals consciously make choices after a calculation of pleasure they expect to get out of it. One of the critics of the expectancy theory is that it does not refer to subconscious motivation (Deari, 2013).

To make the expectancy process simple; Effort →Required performance → Desired outcome Force = Valence × Expectancy Where force is a strength of motivation, valence is a strength of preference for outcome and expectancy is the belief that differences in behavior will produce the required outcome. Looking at the theory and

its complexity in nature, one could only make recommendations to management to try to find out the desired outcome each of the organization values most, define the goal, and what constitutes the level performance needed to achieve it. But management should also not lose sight of the fact that the level of performance is realistic and achievable. After some time, management should be able to measure the outcomes by the performance desired by management. One thing worth noting is that the strategies put in place should not create conflict between the expectations it sought to develop and other militating factors in the work environment. Finally, outcomes should be attractive and enticing enough to ignite the desired level of performance.

2.3 Empirical Review

Sigilai and Njiru (2016)determine the effects of internal controls in revenue collection in level Five Hospital Nakuru. The surveys used both qualitative and quantitative methods. The study was based on agency theory. The study, Data collection questionnaires have been used. The study's objective population was 40 people in the hospital. In information collection, a census was used. To define the connection between the control activities of tax compliance and income collection, the information gathered was analyzed with a correlation assessment. To describe the research variables ' perceptions, description statistics have been used. Data was submitted in tables, and appropriate debate was used to clarify appropriate results. The study established that the control activities of tax compliance have no significant influence on revenue collection in Nakuru Level five hospitals in Kenya.

Similarly, (Sigilai, 2016)determined the effects of internal controls in revenue collection in level Five Hospital Nakuru. The trials were carried out using both qualitative and quantitative methods. Questionnaires were used for research on a population of about 40 participants. Recognizing relationships between control, risks, control, and communication information and tracking operations and income collection, the data gathered were evaluated with regressive analyses. The research determines whether the lack of the above-mentioned elements leads to collusion in fraud, income loss, and income embezzlement. The income cycle remains the main area of fraud and abuse which requires significant and thorough internal control

In another development, Ofozie (2010) assessed the impact of the internal control system on Revenue generation control at the local government level. Data analysis was conducted using statistical description and inferential techniques. The description assessment includes the use of manageable proportion, tabulation, and the chi-square inferential analytical method. The main finding of the study included, among others, concluded that the internal control system plays a significant role in prudently managing the resources and funds entrusted to public sector managers.

Agyapong (2017) examines the potentials and challenges of internal revenue generation in the East Gonja District Assembly. The main instruments used in the collection of primary data were interviews, questionnaires, and observation. Secondary data was also collected from journals, the internet, and published works. The researcher summarized fieldwork by using frequencies and percentages. Tables and charts were employed to present findings. The study revealed that, despite the mandate of MMDAs to mobilize internal revenue to augment the statutory DACF and donor support, the IGF contributions to the East Gonja District revenue envelop in the years 2011 was three percent, two percent in 2012, and three percent each in 2013 and 2014 and then increase to four percent in 2015. The study further revealed that human factors such as low level of awareness, lack of training, lack of logistics and motivation, and small internal control systems negatively affect IGF mobilization. Environmental factors, including inaccurate data and lack of maintenance of tangible IGF sources, including markets, toilets, and tourist sites, are a disincentive to tax payment. The study identified the alienation of stakeholders and the non-promulgation and gazette of the district bylaws as factors that militate against IGF mobilization.

Further research by (Mohammed 2017)focused on three goals: assessing the impacts of income collection control operations, examining the impact of checks on income collection, and examining the effects of data and interaction on income collection at the Kintampo Municipal Assembly. The researchers used quantitative methods to accomplish these goals. Questionnaires have been used for the collection of primary data for a population of 63 participants. By using SPSS version 20, the information was analyzed. The instruments for analyzing statistical information used were descriptive, inferential, and test statistics. The results showed that internal controls had a significant influence on revenue collection in the Kintampo Municipal Assembly.

Also, Ofozie (2010) used information analysis on descriptive and inferential statistical methods to evaluate the effect of the internal control system on income generation control at the local government level. Simple proportion, tabulation, and chi-square inferential analytical techniques are used in the detailed evaluation. The research found that the internal control system plays a significant part in the prudent management of government sector managers ' resources and funds.

Fosu (2015)evaluated the effectiveness of revenue generation strategies of Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana, Techiman Municipal Assembly and Techiman North District Assembly (TMA and TNDA) as a case study. The survey's conclusion indicates that according to the Local Government Act, Act 462(1993), TMA and TNDA are not adequately using fiscal decentralization to develop fresh and sustainable

approaches for improving their efficiency in income mobilization. The survey's findings indicate that the Assembly had over-relied on the Common Fund to fulfill its capital expenses. Another fact is that the more significant part of TMA and TNDA's IGFs goes into administration expenditure. The efficiency of inner checks on income generation in UNES was assessed by Ndungu (2013). In this study, the design of the studies was descriptive. During the 2013 calendar year, the study population was all UNES Limited employees. By using the linear regression, the data were evaluated. The research showed that ICS helps to generate income for the business. UNES is responsible for promoting the processes through the authentication and correctness of all files and confirms that all papers have been signed before processing by the appropriate officials to avoid income misappropriation.

Mitullah (2013) investigated the management of resources by municipalities in Turkey. The main aim of the study was to establish the effect of automation of tax compliance by municipalities. The study involved a longitudinal causal study supplemented by in-depth qualitative interviews. Judgmental sampling was used in selecting 79 respondents out of 321 based on the size and level of activity. Automation of tax compliance also brings about efficiency and effectiveness in the declaration and subsequent payment of tax due. The situation in Turkey indicated that the new system offers a framework for all taxpayers to be tracked. The ultimate of all of these is that more revenue is generated.

3. Methodology
3.1 Type of Research
This study was explanatory, employing quantitative methods of data collection. Explanatory research focuses on clarifying the relationship between two or more aspects of a situation or phenomenon. It uses inferential analysis to study connections between dimensions or characteristics of individuals, groups, conditions, or events (Nicholas, 2011). This study used explanatory research because it seeks to determine whether there is a significant relationship between tax compliance procedures and revenue generation

3.2 Population
The study targeted employees of the Ghana Revenue Authority in the Bono East Region of Ghana. The study considered all three offices in the Bono East Region. They are Techiman, Atebubu, and Wenchi (under GRA, Wenchi is part of the Bono East). This was because these categories of staff were directly or indirectly involved in revenue collection, management, and evaluation and, as such, were in the position to respond to the study items adequately. The total numbers of workers at GRA-Techiman were fifty-eight (58), GRA-Atebubu were twenty-nine (29), and those at the GRA-Wenchi were twenty-three (23) totaling one hundred and ten (110)

3.3 Sample and Sampling Technique
Among the population, the rstudy determined the sample size using the Yamane (1967) formula at a confidence interval of 95% as given below:

$$n = \frac{N}{1 + N(e)^2} \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots (1)$$

Where n = sample, N = pupolation size, e = error limit or the critical value of the observation

For the GRA-Techiman with a population of 58, $n = \frac{58}{1+58(0.05)^2} \cong 51$

For the GRA-Atebubu with a population of 29, $n = \frac{29}{1+29(0.05)^2} \cong 27$

For the GRA-Wenchi with a population of 23, $n = \frac{23}{1+23(0.05)^2} \cong 21$

Hence, a total sample size of 97 was chosen from the total population, 51 respondents from the GRA-Techiman, 27 from GRA – Atebubu and 22 from GRA-Wenchi.

Simple random was used to select the respondents. With this sampling, every member of the larger population has an equal chance of being selected. With this study, the name of each worker was written on a piece of paper folded and put inside a container. The study then randomly selected the required sample needed from the names that were in the container without replacement. Those names which were selected constituted the sample used for the study.

3.4 Data Collection
3.4.1 Source of Data
The study used primary sources of data. Primary data is data collected during a study obtained through direct contacts from respondents through the use of questionnaires. A good part of making use of primary data is that it represents the specific reason for the proposed objectives. The questions asked by the researcher are those about the study and are of relevance to the study.

3.4.2 Instrument for Data Collection

The instrument that was used to collect data was the questionnaire. The questionnaire contained relevant questions for this study. As a structured instrument, its development was supported by literature to target the research questions. Section "A" of the questionnaire contained the demographic characteristics of the respondents. Section "B" of the questionnaire looked at the tax compliance procedures (tax control activities, tax risk assessment procedures, information and communication, and tax monitoring); Section "C" meant looked at the effectiveness of revenue generation.

3.4.2.1 Instrument Validity and Reliability

Validity is a quality of the interpretations and unitary concepts that are supported by different types of evidence (Mason, 2010). According to Bolarinwa (2015), four types of validity exists; face validity, construct validity, content validity, and criterion validity. This study adopted both face validity and content validity. The validity of material refers to the degree to which the instrument assesses or tests the value structure in full. The creation of a content-valid instrument is usually done by experts on the research subject through a rational analysis of the instrument. To satisfy this criterion, all the questions were from the literature, and the contents were checked by the supervisor acting as an expert. Reliability could be measured in three major ways, according to Bashir, Afzal, and Azeem (2012), test-retest reliability, alternative reliability in both forms, and internal consistency reliability. This research followed the approach of test-retesting. For this process, the management of the Nkoranza South Municipal Assembly was given five questionnaires first to complete. The researchers collected the answered questionnaire and submitted similar questionnaires to the same respondents for an answer after two weeks. The two sets of questionnaires were subsequently analyzed with the Pearson Correlation.

Table 1: Reliability Analysis of the Questionnaire

Category	Number of items	Cronbach Alpha
Tax compliance procedures	5	0.86
Effectiveness of Revenue Generation	5	0.81

Source: Field Data (2019)

3.5 Method of Data Analysis

The study used both descriptive and inferential data analysis for the study. The descriptive analysis made use of simple tables and figures were used to present findings of respondents and percentages used to discuss results. The effects of tax compliance procedures on performance, regression, and correlation analysis were employed. Data collected was organized into various categories; a relationship was then established from these categories.

4. Results and Discussion of Findings

4.1 Data Presentation and Analysis

4.1.1 Demographic Data of Respondents

This section presents the demographic distribution of the sample respondent by educational level and working experience.

Table 4.1: Demographic Data of Respondents

Questions	Categories	Frequency	Percentage
Educational Level	Diploma/HND	16	16.5
	First Degree	66	68.0
	Post-graduate Degree	15	15.5
	Total	**97**	**100.0**
Working Experience	0 - 2 years	14	14.4
	3 – 5 years	44	45.4
	6 – 8 years	22	22.7
	Nine years and more	17	17.5
	Total	**97**	**100.0**

(Source: Field Data, 2019)

For an educational experience, out of the 97 respondents, 16 (16.5%) had Diploma/HND certificates, 66 (68%) had completed their first degree, and 15 (15.5%) had their postgraduate certificate. The majority of the respondents, therefore, have at least a first degree. The implication is that the respondents have great educational experience and hence might be in a position to correctly respond to the questionnaire.

Furthermore, the study had 14 (14.4%) of the respondents indicating that they have worked in less than two years, 44 (45.4%) had worked from 3-5 years, 22 (22.7%) had worked for 6-8 years, and 17 (17.5%) had worked for more than eight years. The majority of the respondents have, therefore, worked for at least five years. It is therefore anticipated that the results will present be a true reflection of the situation since more than 80% of the respondents for the study had been in the sector for at least five years.

4.1.2 Descriptive Statistics and Correlation of the Variables.

The study calculated the correlations of the variables using the Pearson Correlation Analysis. This analysis is used for two primary purposes. First, to determine the absence of multicollinearity in the data, this is another assumption for the regression analysis. Secondly, the report is used to determine the relationship between the variables under investigation. The correlation Table 4.3 and its interpretations are shown below.

Table 4.3: Descriptive of the Variables

Variables	Mean	Std. Deviation
Revenue Generation	3.1790	1.06783
Tax risk assessment	3.1050	1.04028
Tax control activities	4.2600	1.01371
Information and Communication	4.2241	0.74919
Tax Monitoring	3.1177	0.22954

From Table 4.3, all variables attained mean values between 3.17 and 4.26. For revenue generation, the mean was 3.1790, with a standard deviation of 1.06783.

The tax compliance constructs were tax risk assessment (mean = 3.1050 and Std. Deviation = 1.04028), tax control activities (mean = 4.2600 and Std. Deviation = 1.01371), information and communication (mean = 4.2241 and Std. Deviation = 1.74919) and monitoring (mean = 3.1177 and Std. Deviation = 0.22954). The means of revenue generation, tax risk assessment, and tax monitoring fell below 4.0, while tax control activities and information and communication achieved mean values greater than 4. This means that revenue generation and tax risk assessment, as well as tax monitoring, are not very effective.

To check for multicollinearity and the correlations of the data, the values of the correlation coefficients of Pearson's Bivariate Correlation among all the independent variables need to be smaller than 1. It is noted from the outcomes that none of the factors had a value higher than 1, suggesting the lack of multicollinearity.

		RG	TRA	TCA	IC	TM
RG	Pearson Correlation	1	.688**	.793**	.324**	.865**
	Sig. (2-tailed)		.000	.000	.001	.000
TRA	Pearson Correlation	.688**	1	.968**	.287	.858**
	Sig. (2-tailed)	.000		.000	.004	.000
TCA	Pearson Correlation	.793**	.968**	1	.347	.858**
	Sig. (2-tailed)	.000	.000		.000	.000
IC	Pearson Correlation	.324**	.287	.347	1	.274**
	Sig. (2-tailed)	.001	.014	.000		.006
TM	Pearson Correlation	.865**	.858**	.858**	.274**	1
	Sig. (2-tailed)	.000	.000	.000	.006	

**. Correlation is significant at the 0.05 significant level (2-tailed)

KEY: *RG = Revenue Generation, TRA = Tax risk assessment, TM =Tax Monitoring*

TCA = Tax control activities, IC = Information and Communication

Results from the study indicated in Table 4.3 shows that there is a positive relationship between the variables under investigation. However, the correlations between revenue generation and tax compliance components were considered. The correlations are; revenue generation and tax monitoring (r = 0.865, p = 0.000 < 0.05), revenue generation and information and communication (r = 0.324, p = 0.000 < 0.05), revenue generation and tax control activities (r = 0.893, p = 0.000 < 0.05), and revenue generation and tax risk assessment (r = 0.688, p = 0.000 < 0.05).

This means that all the tax compliance variables (Information and communication, Tax control activities, Tax risk assessment and Tax Monitoring) predict revenue generation. However, tax control activities (r = 0.893, p = 0.000 < 0.05) had the highest correlation value, followed by Tax risk assessment (r = 0.688, p = 0.000 < 0.05).

4.1.3 Tax control activities and its Effect on Revenue Generation

Table 4.4 Tax control activities of the selected Assemblies

	SA	A	N	D	SD	Mean	Std Dev
There are good accounting and management system for tax compliance principles	32 (33%)	36 (37.1%)	0 (0.00%)	29 (29.9%)	0 (0.0%)	3.73	0.648
Board of Directors are committed to the tax compliance process	38 (39.2%)	32 (33.0%)	0 (0.00%)	19 (19.6%)	8 (8.2%)	3.75	0.539
There is a well elaborate tax collection organizational structure and unit	25 (25.8%)	25 (25.8%)	0 (0.00%)	16 (16.5%)	31 (31.9%)	2.97	0.792
There are tax compliance policies which are documented	44 (45.4%)	30 (30.9%)	13 (13.4%)	10 (10.3%)	0 (0.00%)	4.11	0.723
There is a code of conduct and ethics policy guiding the tax collection unit	15 (15.5%)	35 (36.1%)	0 (0.00%)	21 (21.6%)	26 (26.8%)	2.92	0.663

Source: Field Data (2019)

From the results in Table 4.7, proper documentation of tax compliance policies was highly observed (45.4% strongly agreed, 30.9% agreed, 13.4% were indifferent, and 10.3% disagreed) with a mean of 4.11 and standard deviation of 0.723.

Variables that were moderately observed were proper accounting and management system for tax compliance principles (33% strongly agreed, 37.1% agreed, and 29.9% disagreed) with a mean of 3.73 and standard deviation of 0.648; and commitment of Board of Directors to tax compliance process (39.2% strongly agreed, 33% agreed, 19.6% disagreed and 8.2% strongly disagreed) with a mean of 3.75 and standard deviation of 0.539.

However, there was a rejection of the existence of well elaborate tax collection organizational structure and unit (mean = 2.97 and std. dev. = 0.792) with 25.8% strongly agreed and agreed respectively, 16.5% disagreed and 31.9% strongly disagreed; and code of conduct and the existence of ethics policy guiding the tax collection unit (mean = 2.92 and std. dev. = 0.663) with 15.5% strongly agreed, 36.1% agreed, 21.6% disagreed and 26.8% strongly disagreed.

A summary of the independent variable (tax control activities) and revenue generation as the dependent variable is shown in Table 4.6

Table 4.6: Model Summary of the Regression

Model	R	R Square	Adjusted R Square	Std. Error
1	0.793	0.665	0.678	0.1232

Source: Field Survey (2019)

The positive R-value is an indication that there is a positive relationship between tax control activities and revenue generation. The R-Square value of 0.665 means that 66.5% of the variation in the revenue generation is explained by the fitted line together with tax control activities. From these results, the standard error is 0.1232, which implies that the model gives a better prediction of the outcomes.

The ANOVA table for the regression analysis is indicated in Table 4.7

Table 4.7: ANOVA on Tax control activities and Revenue generation

Model		Sum of Squares	Df	Mean squares	F	Sig.
1	Regression	10.825	1	10.825	11.132	0.000[b]
	Residual	30.145	95	0.972		
	Total	40.970	96			

a. Dependent Variable: Revenue Generation; b. Predictors: (Constant), Tax control activities

Source: Field Data (2019)

The p-value or level of significance is 0.000 indicated in Table 4.7 illustrates that the available data was a good fit for the model. This implies that there is strong evidence that the regression model gives accurate predictions on the relationship between tax control activities and revenue generation.

To determine the predictive effect of tax control activities on revenue generation, the regression coefficients were used, as indicated in Table 4.8.

Table 4.8: Regression Coefficients of Tax Control Activities and Revenue Generation

	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(constant)	1.314	0.734		4.790	0.003
Tax control activities	0.719	0.186	0.514	6.336	0.000

a. Dependent variable: Revenue Generation
b. *Source: Field Data (2019)*

The regression coefficients illustrated in Table 8 showed a constant of 1.314 and a regression coefficient of 0.719 concerning tax control activities and revenue generation. The estimated coefficients were significant at the 5% level. This is represented by the equation:

Revenue Generation = 1.314 + 0.419 (Tax control activities) + ε

The regression model indicates that a unit increase in tax control activities increases revenue generation. There is, therefore, a negative effect of tax control activities and revenue generation, as illustrated by the regression equation.

4.1.4: Tax risk assessment Policies and its Effect on Revenue Generation

Table 4.9 Tax risk assessment Policies of the selected Assemblies

	SA	A	N	D	SD	Mean	Std Dev
The institution provides an independent appraisal of the quality of tax unit managerial performance.	56 (57.7%)	23 (23.7%)	17 (17.5%)	0 (0.00%)	1 (1.1%)	4.37	0.846
The institution has policies for identifying and preventing fraud in the tax collection unit	15 (15.5%)	35 (36.1%)	0 (0.00%)	21 (21.6%)	26 (26.8%)	2.92	0.792
There are sufficient and competent staff in the tax unit	71 (73.2%)	12 (12.4%)	13 (13.4%)	0 (0.00%)	1 (1.1%)	4.57	0.802
Risk of technology issues are considered and appropriately addressed	37 (38.0%)	6 (6.20%)	10 (10.3%)	28 (28.9%)	21 (21.6%)	3.26	0.783
Risks for tax collection processes are assessed and effectively evaluated	38 (39.2%)	32 (33.0%)	0 (0.00%)	19 (19.6%)	8 (8.2%)	3.75	0.822

Source: Field Data (2019)

From Table 4.9, it is observed that two tax risk assessment variables had mean values greater than 4. This means the variables are highly observed in the selected Assemblies. The variables are "The institution provides an independent appraisal of the quality of tax unit managerial performance" (57.7% strongly agreed, 23.7% agreed, 17.5% were indifferent, and 1.1% strongly disagreed) and "There are sufficient and competent staff in the taxing unit" (73.2% strongly agreed, 12.4% agreed, 13.4% were indifferent, and 1.1% strongly disagreed). In summary, the selected Assemblies highly observe that the institution provides an independent appraisal of the quality of tax unit managerial performance and control issues (mean = 4.37, std. dev. = 0.846). They also ensure that sufficient and competent staff are recruited (mean = 4.57, std. dev. = 0.802).

The institutions moderately consider and address technology issues (38% strongly agreed, 6.2% agreed, 10.3% were indifferent, 28.9% disagreed and 21.6% strongly disagreed) as well as risk identification (39.2% strongly agreed, 33% agreed, 19.6% disagreed and 8.2% strongly agreed). A mean of 3.26 and a standard deviation of 0.783 was achieved for the consideration and appropriately addressing technical issues and a mean of 3.75 and a standard deviation of 0.822 obtained for the identification of risk.

However, there was a rejection that the management of the selected Assemblies appropriately assessed and evaluates risk during planning (mean = 2.92 and std. dev. = 0.792), with 15.5% strongly agreed, 36.1% agreed, 21.6% disagreed and 26.8% strongly disagreed.

With the regression analysis, the model summary is indicated in Table 4.10.

Table 4.10: Model Summary of Tax risk assessment and Revenue Generation

Model	R	R Square	Adjusted R Square	Std. error of the Estimate
1	0.688ᵃ	0.485	0.447	0.36975

a. Predictors: (Constant), Tax risk assessment
Source: Field Data (2019)

The model summary indicates a positive relationship between tax risk assessment and revenue generation (r = 0.688, r-square value = 0.485) (Refer Table 4.10). The r-square value of 0.485 indicates that 48.5% variation of revenue generation is explained by tax risk assessment.

Table 4.11: ANOVA of Tax risk assessment and Revenue Generation

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.113	1	1.023	7.480	.000[b]
	Residual	12.852	95	.137		
	Total	17.965	96			

a. Dependent Variable: Tax risk assessment

b. Predictors: (Constant), Revenue Generation

Source: Field Data (2019)

From the ANOVA table indicated in Table 4.11, the study is significant (F-value = 7.480, p-value = 0.000 < 0.5). This means that the model is accurate, and tax risk assessment predicts revenue generation.

Table 4.12: Coefficients of Tax risk assessment and Revenue Generation

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	3.656	0.274		13.346	0.000
Tax risk assessment	0.446	0.397	0.347	10.367	0.000

a. Dependent Variable: Revenue Generation

Source: Field Data (2019)

The results indicate that tax risk assessment (b-value = 0.446, p-value = 0.000 < 0.05) positively relates revenue generation and significant. This implies that there is a beneficial connection between risk evaluation and income generation at the meaning level of 5%. The model equation is given as:

Revenue Generation = 3.656 + 0.446 (Tax risk assessment) + ε

This means that tax risk assessment predicted revenue generation by an increment of 0.446.

4.1.5: Information and Communication and its Effect on Revenue Generation

Table 4.13 Information and Communication of the selected Assemblies

	SA	A	N	D	SD	Mean	Std Dev
The institution creates and maintain database of all taxable properties	59 (60.8%)	23 (23.7%)	15 (15.5%)	0 (0.0%)	0 (0.0%)	4.45	0.750
The institution has adequate ICT tools to support tax compliance	63 (64.9%)	29 (29.9%)	5 (5.2%)	0 (0.0%)	0 (0.0%)	4.60	0.589
Management incorporates technology with tax collection and compliance	47 (48.5%)	6 (6.20%)	0 (0.00%)	28 (28.9%)	21 (21.6%)	3.46	1.075
There is automation of all tax collection procedures	24 (24.8%)	20 (20.6%)	0 (0.00%)	33 (34.0%)	20 (20.6%)	2.95	0.632
Electronic payment systems are adopted for tax collection processes	42 (43.3%)	28 (28.9%)	0 (0.00%)	23 (23.7%)	4 (4.1%)	3.84	1.054

Source: Field Data (2019)

From the results, creating and maintaining database of all taxable properties (60.8% strongly agreed, 23.7% agreed, 15% neutral with mean = 4.45 and std. dev = 0.750) and adequate ICT tools to support tax compliance (64.9% strongly agreed, 29.9% agreed, 5.2% neutral with mean = 4.60 and std. dev = 0.589) are highly observed in the institutions.

Incorporates technology with tax collection and compliance (48.5% strongly agreed, 6.2% agreed, 28.9% disagreed and 21.6% strongly disagreed with mean = 3.46 and std. dev = 1.075) and the adoption of electronic payment systems (43.3% strongly agreed, 28.9% agreed, 28.9% disagreed and 4.1% strongly disagreed with mean = 3.84 and std. dev = 1.054) are moderately considered. The study, however, indicates that there is no automation of all tax collection procedures (24.8% strongly agreed, 20.6% agreed, 33% disagreed, and 20.6% strongly disagreed with mean = 2.95 and std. dev = 0.632).

The model summary is indicated in Table 4.14

Table 4.14: Model Summary of Information and Communication and Revenue Generation

Model	R	R Square	Adjusted R Square	Std. Error
1	0.662	0.349	0.339	0.82459

(Source: Field Survey, 2019)

The positive R-value is an indication of a positive correlation between the variables. Therefore, it can be found that the connection between information and communication and income generation is positive. The r-square value of 0.349 means that 34.9% of the variation of revenue generation is predicted by the effectiveness of

information and communication. From this result, the standard error is 0.82459, which implies that the model gives a better prediction of the outcomes.

Consequently, it can be concluded from the outcomes that the general model was essential and that data and communication substantially predict income generation. Thus, there is a positive relationship between information and communication and revenue generation. Conclusively, the study reveals that improvement in information and communication predicts a 34.9% improvement in revenue generation.

The ANOVA table for the regression analysis is indicated in Table 4.15

Table 4.15: ANOVA on Information and Communication and Revenue Generation

Model		Sum of Squares	Df	Mean squares	F	Sig.
1	Regression	11.3.484	1	3.484	9.168	0.000[b]
	Residual	167.996	95	0.380		
	Total	179.78	96			

a.   Dependent Variable: Revenue Generation; b. Predictors: (Constant), Information and Communication
(Source: Field Data, 2019)

From the ANOVA statistics shown, the processed is significant (p-value = 0.000 < 0.05). This implies that there was substantial evidence that the regression model gave accurate predictions on the relationship between information and communication and revenue generation. That is $F(9.168) = 0.000 < 0.05$.

The regression coefficients were used, as indicated in Table 4.16.

Table 4.16: Regression Coefficients of Information and Communication and Revenue Generation

		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(constant)	2.498	0.377		6.619	0.000
	Information and Communication	3.276	0.122	0.221	2.264	0.026

a.   Dependent variable: Revenue Generation
b.   *Source: Field Data (2019)*

The regression coefficients illustrated in Table 4.16 showed a constant of 2.498 and a regression coefficient of 3.276 concerning performance auditing. The equation represents this:

Revenue Generation = 2.498 + 3.276 (Information and Communication)

The regression model indicates that a unit increase in information and communication will lead to a 1.276 increase in revenue generation. There is, therefore, a positive effect of information and communication on the revenue generation.

4.1.6: Tax Monitoring and its Effect on Revenue Generation

Table 4.17 Tax Monitoring of the selected Assemblies

	SA	A	N	D	SD	Mean	Std Dev
There is an effective monitoring within the tax unit.	32 (33%)	36 (37.1%)	0 (0.00%)	29 (29.9%)	0 (0.0%)	3.73	1.012
The activities of the tax collection procedures are under regular management and supervisory activities	15 (15.5%)	35 (36.1%)	0 (0.00%)	21 (21.6%)	26 (26.8%)	2.92	0.758
The institution has competent monitoring team	59 (60.8%)	26 (26.8%)	12 (12.4%)	0 (0.0%)	0 (0.0%)	4.50	0.696
There are no compromises in the work of the monitoring team.	23 (23.8%)	12 (12.4%)	0 (0.00%)	32 (33%)	26 (26.8%)	2.61	0.597

Source: Field Data (2019)

From the results, competency in the tax monitoring team (60.8% strongly agreed, 26.8% agreed, 12.4% neutral with mean = 4.50 and std. dev = 0.696) is highly observed while effective monitoring of taxes (33% strongly agreed, 637.1% agreed, 29.9% disagreed with mean = 3.73 and std. dev = 1.012) is moderately considered. The study has regular management and supervisory activities of the tax collection procedures (15.5% strongly agreed, 36.1% agreed, 21.6% disagreed and 26.8% strongly disagreed with mean = 2.92 and std. dev = 0.758) and non-compromising of the work of the tax monitoring team (23.8% strongly agreed, 12.4% agreed, 33% disagreed and 26.8% strongly disagreed with mean = 2.61 and std. dev = 0.597) least observed.

Table 4.18: Model Summary of Tax Monitoring and Revenue Generation

Model	R	R Square	Adjusted R Square	Std. error of the Estimate
1	0.865[a]	0.787	0.747	0.1987

a. Predictors: (Constant), Tax Monitoring

The model summary indicates a positive relationship between tax monitoring and revenue generation (r =

0.688, r-square value = 0.485) (Refer Table 4.7). The r-square value of 0.785 indicates that 78.5% variation of revenue generation is explained by tax monitoring.

Table 4.19: ANOVA **of Tax Monitoring and Revenue Generation**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.673	1	2.023	14.766	.000[b]
	Residual	15.456	95	0.137		
	Total	28.129	96			

a. Dependent Variable: Tax Monitoring

b. Predictors: (Constant), Revenue Generation

From the ANOVA table indicated in Table 4.8, the study is significant (F-value = 14.766, p-value = 0.000 < 0.5). This means that the model is accurate, and tax monitoring predicts revenue generation.

Table 4.20: Coefficients of Tax Monitoring and Revenue Generation

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	5.611	0.674			16.346	0.000
Tax Monitoring	0.876	0.397	0.847		14.111	0.000

a. Dependent Variable: Revenue Generation

The results indicate that tax monitoring (b-value = 0.446, p-value = 0.000 < 0.05) positively relates revenue generation and significant. The model equation is given as:

Revenue Mobilization = 5.611 + 0.876 (Monitoring) + ε

This means that monitoring predicted revenue mobilization by an increment of 0.876.

4.2 Discussion of Findings

4.2.1 Examine the Tax risk assessment Perspective of Tax compliance and its Effect on Revenue Generation

The results indicate that the selected Assemblies highly ensure that there are clear objectives to provide practical direction on tax risk assessment and control issues and also ensure that sufficient and competent staffs are recruited. The Assemblies moderately consider and address technical issues as well as risk identification and assessment. However, the management of the selected Assemblies does not appropriately evaluate risk during planning. From the study of (Al-matari et al., 2014), tax risk assessment positively predicts revenue generation because it leads to active protection principles that safeguard assets and funds against manipulation and fraud to detect fraud and minimize losses stemming from neglect or abuse. From Ofori (2011), risk assessment target finding and revealing issues for preventing leakages, fraud, and improving revenue generation. According to Lenz and Sarens (2012), by ensuring effective tax risk assessment policies, there is the promotion of appropriate ethical principles and values within the organization; ensuring effective management of performance and establishing responsibilities in the company; effectively communicating information on risks and control to the relevant parts of the company; and providing effective coordination of activities and communication of information to board members, external and internal auditors, and management. After establishing a positive and significant relationship between tax risk assessment and revenue generation, Setiyawati (2016) indicated that tax risk assessment is necessary to ensure a preventive control mechanism in the course of normal operations of the organization and the revenue generation process.

4.2.2 Examine the Tax control activities Perspective of Tax compliance and its Effect on Revenue Generation

From the results, proper documentation of tax compliance policies is highly observed. Also, critical decisions made with appropriate approval and commitments of the Board of Directors to the tax compliance process are moderately seen. However, there are no well elaborate tax collection, organizational structure and unit, and adequate resources to manage risk and achieve objectives effectively. Tax control activities positively and significantly predicted revenue generation, such that 66.5% of the variation in the revenue generation is explained by tax control activities.

Earlier, Aduam (2015) also found a positive and significant relationship between tax control activities and revenue generation. He added that tax control activities are designed to correct errors or risks and prevent the recurrence of further mistakes. In another development, Sigilai (2016)assessed the impact of the Tax compliance system on revenue generation control at the local government level and concluded that the tax control activities system plays a significant role in prudently managing resources of the public sector. Vuai (2014) indicated, to ensure adequate revenue generation in MMDAs, management should ensure proper integrity and ethical values. Research by Agbigbi (2016) also found a positive and significant relationship between tax control activities and revenue generation. He also pointed out that an organization, by means of control operations, could document and enforce its policies and processes using warnings and termination if applicable. Muhibat (2016) found a significant positive relationship between the control activities of tax compliance and revenue generation. The study of Alzeban

and Sawan (2013) revealed that the revenue generation and the implementation of control measures suffer due to less support from senior management. According to Hailemariam (2014), management's failure to implement a controlled environment has far-reaching implications on the attitude of employees and their compliances to revenue improvement principles. This also agrees with Aikins (2011), who submitted that the implementation of tax compliance recommendation is highly relevant to the tax compliance unit.

4.2.3: Examine the Information and Communication Perspective of Tax compliance and its Effect on Revenue Generation

The results indicated that established channels to report suspected breaches of laws and staff understanding of their roles in the control system were highly observed; communicating policies on tax compliances and conduct was moderately observed, while management seriousness on reported breaches was least observed. There was a positive relationship between Information and Communication and Revenue Generation such that 34.9% of the variation of revenue generation was explained by the effectiveness of information and communication. To support this finding, Suyono and Hariyanto (2015) posited that for effective revenue generation, accounting, knowledge, and communication systems should capture and impart very pertinent and timely information in a manner that enables the board, management, and employees to function. Similarly, after indicated that information and communication positively predicted revenue generation, Ciuhureanu (2016) noted that Information and communication systems ensure that all personnel of revenue generation understand their roles in the control system. This is why Gbedzo (2015) indicated earlier that an essential tax compliance system to ensure adequate revenue generation was providing useful information and communication. Pertinent issues must be identified, captured, and communicated in a form and timeframe that enables a manager and staff to carry out their tax compliance and operational responsibilities efficiently (Agbigbi, 2016). According to Mohammed (2017) involves identifying, capturing, and communicating all relevant data in a form and timeline that enables individuals to fulfill their economic reporting duties. He found that there was a positive and significant relationship between all the components of tax compliance and revenue generation.

4.24: Examine the Tax Monitoring and its Effect on Revenue Generation

From the results, competency in the tax monitoring team was highly observed, while effective monitoring of the taxing unit was moderately considered. The study had regular management and supervisory activities of the tax collection procedures and non-compromising of the work of the monitoring team least observed. There was a positive relationship between monitoring and revenue mobilization, such that 78.7% variation of revenue mobilization is explained by monitoring. Several studies confirm this finding, for example, Shanszadeh and Zolfaghari (2016) in researching the local government sector in Kenya, found that monitoring related positively with revenue mobilization. Vuai (2014) added that poor internal controls lead to asset misappropriations, corruption, organizational fraud, and fraudulent financial statements. According to Lenz and Sarens (2012), through monitoring, the internal audit provides appropriate recommendations for promoting applicable ethical principles and values within the organization. His study indicated a positive relationship between the tax monitoring process and revenue generation. Similar findings were also found by Al-matari, Al-Swidi, and Faudziah (2014) and Setiyawati (2016)

5.0 Summary, Conclusion and Recommendations
5.1 Summary

The study sought to determine the effect of tax compliance on revenue generation in the Bono East Region of Ghana. The research work was justified and significant because of the critical role of taxes in the accomplishment of GRA development goals and the satisfaction of the local people. The essential natures of people's expectations from GRA call for a continuous look at their tax generation to enable them to have the support of constituents. This study was explanatory, employing quantitative methods of data collection. The study targeted employees of GRA-Techiman, GRA-Atebubu, and GRA-Wenchi. A total sample size of 97 was chosen from the entire population; 51 respondents from the GRA-Techiman, 27 from GRA-Atebubu, and 21 from the GRA-Wenchi. Quota and simple random sampling were adopted in selecting the respondents. The study adopted the regression analysis model as the model specification for this study.

Objective one of the study sought to examine the tax risk assessment perspective of the tax compliance and its effect on effective revenue generation. The results indicate that the selected Assemblies highly ensure that there are clear objectives to provide practical direction on tax risk assessment and control issues and also ensure that sufficient and competent staff are recruited. The Assemblies moderately consider and address technical issues as well as risk identification and assessment. However, the management of the selected Assemblies does not appropriately evaluate risk during planning.

Objective two of the study sought to examine the tax control activities' perspective of tax compliance and its effect on effective revenue generation. From the results, proper documentation of tax compliance policies is highly observed. Also, critical decisions made with appropriate approval and commitments of the Board of Directors to the tax compliance process are moderately found. However, there are no well elaborate tax collection,

organizational structure and unit, and adequate resources to manage risk and achieve objectives effectively. Tax control activities positively and significantly predicted revenue generation, such that 66.5% of the variation in the revenue generation is explained by tax control activities.

Objective three of the study sought to examine the information and communication perspective of the tax compliance and its effect on effective revenue generation. The results indicated that established channels to report suspected breaches of laws and staff understanding of their roles in the control system were highly observed; communicating policies on tax compliances and conduct was moderately observed, while management seriousness on reported breaches was least observed. There was a positive relationship between Information and Communication and Revenue Generation such that 34.9% of the variation of revenue generation was explained by the effectiveness of information and communication.

Objective four of the study sought to examine tax monitoring and its effect on effective revenue generation. From the results, competency in the monitoring team was highly observed, while effective monitoring of performance was moderately considered. The study had regular management and supervisory activities of the tax collection procedures and non-compromising of the work of the monitoring team least observed. There was a positive relationship between monitoring and revenue mobilization, such that 78.7% variation of revenue mobilization is explained by monitoring.

5.2 Conclusion

The study concludes that tax compliance is observed in the Ghana Revenue Authority. However, not all components of the control principles are adequately followed. For example, it was found that management seriousness on reported breaches was not appropriate. There was also no well elaborate tax collection organizational structure and unit and adequate resources to manage risk and achieve objectives effectively. However, tax compliance principles had a positive and significant relationship with revenue generation. There is a positive relationship between tax monitoring and revenue generation (78.7% variation of revenue mobilization is explained by monitoring), a positive relationship between information and communication and revenue generation (34.9% of the difference of revenue generation was described by the effectiveness of information and communication), and tax control activities positively and significantly predicted revenue generation (66.5% of the variation in the revenue generation is explained by tax control activities). Furthermore, there was a positive and significant relationship between tax risk assessment and revenue generation (48.5% variation of revenue generation is explained by tax risk assessment).

5.3 Recommendations

The research discovered a useful and essential connection between tax compliance and income generation. In that respect, the information and communication system should be managed appropriately in the GRA to allow free access to and use of the official report in a way that is needed by all parties within the GRA. Activities such as customer complaint surveillance and feedback and audits performed periodically by internal auditors should be monitored and managed frequently. Internal auditors should investigate and appraise the tax compliance structure and the efficiency with which the various functions perform their assigned duties.

The study also found that the results indicated that established channels to report suspected breaches of laws and staff understanding of their roles in the control system were highly observed; communicating policies on tax compliances and conduct was moderately observed, while management seriousness on reported breaches was least observed. Administrators should design intuitive controls to guarantee efficiency and effectiveness, economic reporting reliability, and compliance with legislation and regulations. This can be accomplished through regular performance review and assessment of the adequacy and efficiency of checks intended by the Department of Internal Auditors.

Also, regular management and supervisory activities of the tax collection procedures and non-compromising of the work of the monitoring team were least observed in the Assemblies. Therefore, to guarantee that the correct thing is accomplished, executives should set up an anonymous hotline for fraud tips and implement a strategy for whistleblowers protection (where fraud and waste suspicion is reported)

5.4 Suggestions for Further Studies

The study suggests that further research should be done on the challenges to the adequate performance of tax compliance systems in the public sector since the public sector is inundated with a myriad of tax compliance-related problems, as evidenced in the Auditor General's reports year in-year- out.

Also, the study was limited to the Bono East Region. Therefore, further studies are suggested to cover other areas and include more regions to either confirm or refute these results.

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