

Effects of Strategic Control Practices on Tax Revenue in Board of Internal Revenue in Plateau State: Role of Tax Avoidance

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ABSTARCT

This study investigates the effects of strategic control practices on tax revenue generation within the Board of Internal Revenue in Plateau State, Nigeria, emphasizing the mediating role of tax avoidance. The primary aim is to explore how strategic controls influence revenue outcomes while addressing the prevalent issues of tax avoidance among taxpayers. A quantitative methodology was employed, utilizing a sample size of 291 respondents to gather data via structured questionnaires. Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM), leading to the rejection of four null hypotheses. The findings indicate that effective strategic control practices positively influence tax revenue generation, while tax avoidance negatively impacts revenue outcomes, confirming its mediating role. The results underscore that strategic controls significantly enhance compliance and revenue, while also highlighting the pervasive nature of tax avoidance. The study recommends that tax authorities refine strategic control mechanisms and implement targeted interventions to combat tax avoidance. By addressing these dynamics, the Board of Internal Revenue can enhance overall tax compliance and optimize revenue generation efforts in Plateau State, ultimately contributing to economic growth.

Keywords: Tax revenue, Strategic control, Tax avoidance, Compliance, Economic growth

I. INTRODUCTION

Tax revenue generation remains a critical challenge for governments, particularly in developing economies like Nigeria, where strategic management practices are essential for optimizing compliance. Taxation is a fundamental economic tool used by governments to regulate the macroeconomy and mobilize revenue for the

budget, with the goal of achieving economic growth, poverty alleviation, and social justice (Arvin et al., 2021; Gurdal et al., 2021). However, tax revenue has been found to be noise-diving from time to time due to the weakness in the control framework that exists in the public sector (Maganya, 2020).

Strategic control practices are crucial for attaining desired goals and objectives, as they serve as a means of value creation (Detmar, 2006). The use of strategies has become increasingly important in the face of rapid technological developments, as they enable organizations to achieve their intended objectives (Alao, 2013). Strategies are plans directed at achieving specific organizational goals, and their link to tax revenue requires a strategic approach that moves from general to specific, with a view to executing the real intent of revenue generation efforts, particularly in the public sector (Ritson, 2011).

The strategic control practices explored in this study include feedback, board of director's review, and meetings. These practices have the potential to influence tax revenue, but they may also be impacted by tax avoidance, which can reduce government revenue (Gleason, Mills, & Thornock, 2019; Hanlon & Slemrod, 2018). The Organization for Economic Co-operation and Development (OECD, 2013) has been actively addressing the issue of tax avoidance through its Base Erosion and Profit Shifting (BEPS) project, recognizing the need to maintain tax revenue while also fostering an environment conducive to business growth and investment.

Taxes remain the most sustainable and reliable source of public revenue for any modern state, accounting for more than 80% of total government revenue in about half of the countries in the world and more than 50% in almost every country (Adeniyi & Adedapo, 2023). In Nigeria,

the search for a sustainable source of public finance has brought taxation to the forefront of public discourse and attention, particularly due to the dwindling oil revenue and the increasing reliance on debt as a way of financing the country's annual budget.

The most basic function of taxation is to fund government expenditures, and various justifications and explanations for taxes have been offered throughout history. Early taxes were used to support the ruling classes, raise armies, and build defenses, while later justifications have been offered across utilitarian, economic, or moral considerations (Adeniyi & Adedapo, 2023). A common moral justification for a taxation system is that it is a function of the government to ensure that everyone's basic needs are met, as a response to fundamental human rights.

In recent years, Plateau State has witnessed a concerning decline in tax revenue, with reports indicating a 30% drop from 2020 to 2022, severely impacting public services and infrastructure development (NBS, 2022). Implementing strategic control practices, such as performance monitoring and enhanced taxpayer engagement, has emerged as a potential solution, as data indicates that states employing these practices have seen tax revenue increase by up to 25% in subsequent fiscal years (FIRS, 2023; Olowu & Adamolekun, 2021).

Prior studies suggest that effective feedback can drive compliance and accountability (Jones et al., 2021), but little empirical evidence exists to assess its influence specifically within the context of tax revenue generation. Similarly, the role of the board of directors in reviewing tax practices and stimulating revenue generation is underexplored, and the frequency and quality of meetings within the Plateau State Board of Internal Revenue have not been substantiated in terms of their effectiveness in enhancing tax revenue. Understanding how these strategic control practices influence tax avoidance is essential for developing strategies to mitigate this issue, as tax avoidance not only reduces immediate tax revenue but also creates a complex interrelationship with strategic control practices (Thompson, 2020).

The study aims to address the following research questions: To what extent do feedback, board of directors' review, and meetings influence tax revenue in the Plateau State Board of Internal Revenue? Additionally, the study seeks to investigate the mediating role of tax avoidance in the relationships between these strategic control practices and tax revenue. Specifically, the research questions explore the impact of feedback, board of

directors' review, and meetings on tax avoidance, as well as the degree to which tax avoidance fosters or hinders tax revenue. Finally, the study examines the mediating effects of tax avoidance on the relationships between the strategic control practices and tax revenue, providing a nuanced understanding of these complex dynamics.

The primary objective of this study is to investigate the effect of strategic control practices, namely feedback, board of directors' review, and meetings, on tax revenue in the Plateau State Board of Internal Revenue, with a focus on the mediating role of tax avoidance. Specifically, the study aims to examine the influence of these strategic control practices on tax revenue, analyze their impact on tax avoidance, and evaluate the mediating effect of tax avoidance on the relationships between the strategic control practices and tax revenue. By addressing these research objectives, the study seeks to provide actionable insights that can inform policy and governance strategies in the region, ultimately contributing to improved fiscal health in Plateau State.

II. CONCEPTUAL REVIEW

Tax Revenue

Tax revenue is a critical component of a country's fiscal policy, serving as a primary source of government funding for public services, infrastructure, and social welfare programs. The relationship between tax structure and economic growth has been extensively studied, with research indicating that the level of economic development significantly impacts a country's tax base and policy objectives (Kiabel, 2009; Bhartia, 2009; Anyanwu, 1997). In developing economies, such as Nigeria, the rate of growth in public expenditure is typically high as governments invest in essential infrastructure and social services to drive economic development (Jarkir, 2011; Bhartia, 2009).

However, the Nigerian tax system has faced persistent challenges, including deficiencies in tax administration, complex legislation, and taxpayer apathy (Appah, 2010; Unegbu & Ireferin, 2011). Successive governments have undertaken tax reforms, but these have often focused more on tax structure rather than improving tax administration and revenue generation (Unegbu & Ireferin, 2011). Factors such as corruption, lack of trust in the government, and inadequate public infrastructure have further contributed to tax avoidance and evasion, hindering the country's ability to mobilize sustainable tax revenue (Unegbu & Ireferin, 2011). Addressing these systemic issues is crucial for enhancing tax compliance and increasing the overall tax revenue, which is a

crucial measure of the government's ability to control and allocate the economy's resources (Mendoza & Razin, 2021; Keen & Shah, 2019; Arnold, 2020).

H₀₁: There is no significant relationship between feedback and tax revenue in Plateau State Board of internal revenue.

H₀₂: There is no significant relationship between Board of director's review and tax revenue in plateau state Board of internal revenue.

H₀₃: There is no significant relationship between meetings of director's review and tax revenue in Plateau State Board of internal revenue.

2.1.2 Tax Avoidance

Tax avoidance is a complex and multifaceted phenomenon that involves the legal utilization of tax laws and loopholes to minimize tax liabilities. The OECD's Base Erosion and Profit Shifting (BEPS) project has been at the forefront of addressing tax avoidance strategies employed by multinational corporations (OECD, 2021). The project has led to the development of a comprehensive framework, including measures such as Country-by-Country Reporting and Digital Services Taxes, aimed at enhancing transparency and ensuring that companies pay their fair share of taxes (OECD, 2021; CNBC, 2021).

Governments worldwide are also taking steps to combat tax avoidance through legislative reforms and international cooperation. Measures such as strengthening transfer pricing regulations, addressing profit shifting, and tackling the use of tax havens are being implemented to close loopholes and align tax rules with economic substance (U.S. Department of the Treasury, 2021; OECD, 2021; European Commission, 2021). The challenges posed by the digital economy, with its cross-border nature and intangible assets, have further heightened the need for coordinated efforts to address tax avoidance in this sector (G20, 2021).

H₀₄: There is no significant relationship between tax avoidance and tax revenue in Plateau State Board of internal revenue.

H₀₅: There is no significant relationship between feedback and tax avoidance in plateau state Board of internal revenue.

H₀₆: There is no significant relationship between Board of director's review and tax avoidance in Plateau State Board of internal revenue.

2.1.3 Strategic Control

Strategic control is a crucial aspect of organizational management, ensuring that companies remain aligned with their strategic objectives in dynamic business environments. The conceptual framework of strategic control encompasses various perspectives, including the traditional goal-based approach and adaptive control models (Bourgeois & Collins, 2021; Katz & Kahn, 2022). These frameworks highlight the importance of feedback, board of directors' reviews, and meetings as key dimensions of strategic control (Bourgeois & Collins, 2021).

Feedback plays a vital role in personal and professional development, providing individuals with valuable insights into their strengths, weaknesses, and areas for improvement (Kluger & DeNisi, 2018; London & Smither, 2020; Hattie & Timperley, 2007; Riggio & Reichard, 2021). Board of directors' reviews, on the other hand, are essential for ensuring effective corporate governance, strategic decision-making, and accountability (Carter et al., 2020; Adams & Mehran, 2012; Filatotchev et al., 2020; Dalton et al., 2018; Westphal & Zajac, 2013; Denis et al., 2019; Dalton et al., 2021; Gillan et al., 2020; Kakabadse et al., 2020).

Meetings are a critical component of organizational communication and collaboration, facilitating the exchange of ideas, decision-making, and teamwork (Starks, 2020; Rogelberg et al., 2020; Leon-Rubio, 2021; Leon-Perez et al., 2021; Kello, 2020; Rogelberg & Scott, 2021; Chiluiza et al., 2021; Korsgaard et al., 2020; Jehn & Mannix, 2021; Jiang et al., 2021; Michaelsen et al., 2018; Powell et al., 2020). Effective meetings contribute to organizational effectiveness, team dynamics, and decision-making quality.

H₀₇: There is no significant relationship between meetings and tax avoidance in plateau state Board of internal revenue.

H₀₈: Tax avoidance does not mediate the relationship between feedback and tax revenue in plateau state Board of internal revenue.

H₀₉: Tax avoidance does not mediate the relationship between Board of director's review and tax revenue in plateau state Board of internal revenue.

H₀₁₀: Tax avoidance does not mediate the relationship between meetings and tax revenue in plateau state Board of internal revenue.

CONCEPTUAL FRAMEWORK

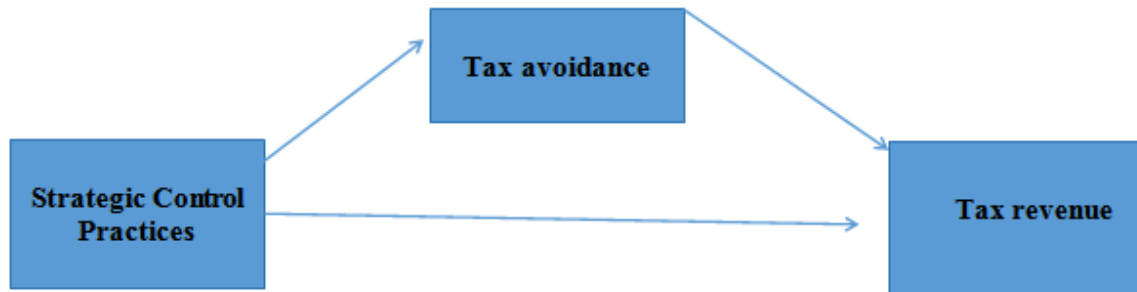


Figure 1: Conceptual Framework

Source: Conceptual Review, 2025

III. THEORETICAL REVIEW

The nexus between strategic control practices and tax revenue generation is a critical area of study for tax authorities and policymakers. This theoretical review seeks to explore the effects of strategic control practices on tax revenue, particularly within the context of the Board of Internal Revenue in Plateau State. It considers tax avoidance as a mediating variable while utilizing bounded rationality theory as the underpinning theory, complemented by expectancy theory and benefits-received theory as supporting frameworks.

Bounded Rationality Theory (BRT)

BRT, often attributed to Herbert Simon (1956) and Nelson and Winter (1982), connects behavior and rationality in decision-making. The theory assumes that individuals or firms act within specific boundaries, constraints, and conditions, anticipating and evaluating the consequences of available alternatives before choosing the option that is "good enough" to satisfy their expected utility (Simon, 1956). BRT suggests that decision-makers "satisfice" rather than optimize, as they aim to reach a satisfactory solution rather than the best possible outcome (Elster, 2001).

A critical analysis of BRT reveals that firms do not necessarily follow rational choice theory to determine what is "good enough." Instead, they evaluate gains and losses associated with actions by measuring the extent to which such alternatives deviate from a given reference point, and they are more risk-averse for losses than for gains (Fiori, 2008). These theoretical assumptions have been applied to firm-level decisions, including tax compliance behavior (Allingham & Sandmo, 1972; Akhand & Hubbard, 2016; Farrar & Thorne, 2016; Hanlon et al., 2014; Lamantia & Pezzino, 2021). This dissertation argues that taxpayers

would adopt the "Good Enough Alternative" when they cannot reach the optimal option due to bounded constraints and limitations, such as uncertainties surrounding sanctions and penalties.

Expediency Theory

The Expediency Theory, as argued by Otu and Adejumo (2013), suggests that every tax proposal must pass the test of practicality and is the primary consideration for government authorities in choosing a tax policy. This theory, embedded in the canon of taxation, emphasizes the economy, effectiveness, and efficiency of tax collection instruments. Taxation is seen as a powerful set of policy tools that should be effectively used to remedy economic and social ills, such as income inequality, regional disparities, and unemployment (Afuberon & Okoye, 2014; Kiabel, 2009; Ihenyen & Ebipanipre, 2014).

Benefits-Received Theory

The Benefits-Received Theory assumes an exchange or contractual relationship between the state and taxpayers, where the cost of goods and services provided by the state is contributed in proportion to the received benefits. This theory overlooks the possible use of tax policy for economic growth or stabilization (Chigbu et al., 2012). The theory emphasizes a semi-commercial relationship between the state and citizens, where the citizens are not entitled to any benefits from the state, and if they do receive any, they must pay the cost thereof.

The theoretical review highlights the importance of bounded rationality, expediency, and benefits-received theories in understanding the complex dynamics between strategic control practices, tax avoidance, and tax revenue generation. These theoretical frameworks provide a solid foundation for exploring the relationships and

mechanisms underlying the research objectives of this study.

IV. METHODOLOGY

This study employed a quantitative research design using a survey approach to explore the relationship between strategic control practices, tax avoidance, and tax revenue generation within the context of the Plateau State Board of Internal Revenue (PSBIR) in Nigeria. The population of the study consisted of 416 employees of the PSBIR, and a sample size of 265 was determined using the research advisor (2006) table, with a 96% confidence level and a 3.5% margin of error. Primary data was collected through a structured questionnaire, with items adapted from existing scales measuring tax revenue (Abatha, 2014), tax avoidance (Abatha, 2014), meetings, feedback, and board of directors' review (Louis, 2022; Jan, 2010). The instrument demonstrated acceptable reliability and validity, with Cronbach's alpha values ranging from 0.71 to 0.87. The data was analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM 4.0), which allowed for the examination of complex relationships and the mediating role of

tax avoidance. Ethical considerations, including informed consent, confidentiality, and institutional review board approval, were strictly observed to ensure the protection of participants' rights and the integrity of the research process.

V. DATA PRESENTATION AND ANALYSIS

CHAPTER THREE: METHODOLOGY

References:

Here is the updated chapter with the necessary tables and a paragraph discussion under each table:

CHAPTER FOUR: DATA PRESENTATION, ANALYSIS, AND DISCUSSION OF FINDINGS

4.1 Data Presentation

A total of 272 questionnaires were distributed for this study, and 250 were returned, representing a response rate of 91%. The demographic analysis revealed that the majority of the respondents were male (81%), single (50%), had a bachelor's degree (42.3%), and had 0-2 years of working experience (58.1%).

Table 3: Analysis of Response Rate

Response	Rate
Distributed questionnaires	272
Returned questionnaires	250
Questionnaires not Returned	22
Usable questionnaires	272
Response rate	91
Valid response rate	100.0%

Source: Author's Computation

The response rate analysis in Table 3 shows that out of the 272 questionnaires distributed, 250 were returned, representing a

response rate of 91%. All 250 returned questionnaires were usable, resulting in a valid response rate of 100%.

Table 4: Demographic Profile of the Respondents

Demographic Information		Frequency	Percent
Gender	Male	221	81
	Female	51	18.8
Total		272	100
Marital Status	Single	136	50
	Married	76	27.9
	Divorced	47	17.3
	Widowed	13	4.8
Total		272	100
Qualification of Staff	Dip/OND	75	27.6
	B.Sc	115	42.3
	M.Sc	63	23.2
	Ph.D	6	2.2

	Other	13	4.8
Total		272	100
Working experience	0-2years	158	58.1
	3-4years	82	30.1
	Above 5years	32	11.8
Total		272	100

Source: Field Survey (2024)

The demographic information in Table 4 reveals that the majority of the respondents were male (81%), single (50%), had a bachelor's degree (42.3%), and had 0-2 years of working experience (58.1%). This provides valuable insights into the characteristics of the sample population.

4.2 Data Analysis

The data was analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM)

with Smart PLS 3.2.8. The measurement model assessment showed that all constructs (Board of Director Reviews, Feedback, Meetings, Tax Avoidance, and Tax Revenue) had acceptable reliability and validity, with Cronbach's alpha, composite reliability, and average variance extracted (AVE) values exceeding the recommended thresholds.

Table 5: Descriptive

	Mean	Median	Min	Max	Std	kurtosis	Skewness	Number	Cramer's Mises test statistic	Cramer's Mises p value
Board of directors review	1.8900	0.246	-2.520	1.727	1.000	-0.935	-0.468	291.00	1.234	0.000
Feedback	1.8700	0.306	-3.432	1.265	1.000	0.469	-0.911	291.00	0.998	0.000
Tax avoidance	1.8800	0.377	-1.524	1.781	1.000	1.653	-0.096	291.00	2.922	0.000
Tax Revenue	1.8500	0.355	-2.040	1.455	1.000	1.302	-0.444	291.00	2.446	0.000

The descriptive statistics in Table 5 provide an overview of the distributional characteristics of the variables. The data exhibits non-normal distributions, as indicated by the significant Cramér-von Mises test statistics and the observed skewness and kurtosis values. This underscores the importance of using PLS-SEM, which is suitable for analyzing non-normal data.

Measurement Model Assessment

The measurement model assessment shows that all constructs have acceptable reliability and validity. The Cronbach's alpha, composite reliability (CR), and average variance extracted (AVE) values exceed the recommended thresholds, indicating that the measurement model is robust and the constructs are well-defined.

Table 7: Heterotrait-monotrait ratio (HTMT) – Matrix

	Board of Director Reviews	Feedback	Meetings	Tax Avoidance	Tax Revenue
Board of Director Reviews					
Feedback	0.821				
Meetings	0.819	0.820			
Tax Avoidance	0.793	0.789	0.678		

The composite reliability (CR) value of 0.952 further confirms the strong internal consistency, while the average variance extracted (AVE) of 0.868 indicates that a substantial portion of the variance in the items is explained by the construct. All three items (BDR1, BDR2, BDR3) show very high factor loadings (above 0.91), suggesting that they strongly reflect the underlying construct. The variance inflation factor (VIF) values, which range from 3.035 to 3.948, suggest that multicollinearity is not a significant concern, making this construct robust and reliable for further analysis.

Feedback:

For the Feedback construct, the reliability is also strong, as reflected by a Cronbach's alpha of 0.920 and a CR of 0.938, both of which surpass the acceptable threshold. The AVE of 0.719 suggests that a substantial amount of variance in the items is captured by the construct, although it is slightly lower compared to some other constructs. While most of the items (FB2 to FB6) have high factor loadings (ranging from 0.841 to 0.898), FB1 has a comparatively lower loading of 0.688. This may indicate that FB1 is not as strongly correlated with the Feedback construct as the other items. The VIF values, ranging from 1.650 to 3.425, are within acceptable limits, ensuring low multicollinearity. However, a closer look at FB1 may be warranted to assess its suitability within this construct.

Meetings:

The Meetings construct is characterized by very high internal consistency, with a Cronbach's alpha of 0.957 and a CR of 0.967, which indicates exceptional reliability. The AVE value of 0.853 is also very high, suggesting that the construct explains a significant portion of the variance in the items. The factor loadings for all five items (ME1 to ME5) are consistently high, ranging from 0.909 to 0.941, confirming that these items are well-aligned with the construct. The VIF values, particularly for ME2 (4.879) and ME3 (4.583), are on the higher end, but they remain within acceptable bounds, suggesting no severe multicollinearity issues. This construct appears highly reliable and valid based on the reported statistics.

Tax Avoidance:

The Tax Avoidance construct shows slightly lower but still acceptable levels of reliability, with a Cronbach's alpha of 0.855 and a CR of 0.896. The AVE of 0.633 is above the critical threshold of 0.5, indicating that the construct sufficiently explains the variance in its

items. The factor loadings for the items (TA1 to TA5) range from 0.769 to 0.847, which are all acceptable, though slightly lower than other constructs in the model. The VIF values are also acceptable, ranging from 1.813 to 2.328, indicating low multicollinearity. Overall, the Tax Avoidance construct is reliable, but it may not be as robust as the others due to relatively lower factor loadings.

Tax Revenue:

The Tax Revenue construct exhibits good reliability, with a Cronbach's alpha of 0.881 and a CR of 0.913, both of which indicate strong internal consistency. The AVE value of 0.678 suggests that a large portion of the variance in the items is explained by the construct. The factor loadings range from 0.781 to 0.869, all of which are sufficiently high, further confirming the construct's validity. The VIF values are relatively low, ranging from 1.793 to 2.474, ensuring that multicollinearity is not a concern. Overall, the Tax Revenue construct is both reliable and valid, making it a strong component in the model.

In summary, all constructs in this model exhibit good reliability and validity, with the Meetings and Board of Director Reviews constructs being particularly strong. However, Feedback (FB1) and Tax Avoidance show some potential areas for improvement in terms of item loadings.

VII. SUMMARY, CONCLUSION AND RECOMMENDATIONS

This section represents summary of findings, conclusions and recommendations from the study and the suggestion for further findings or research. The chapter is based on the findings of the study and the analysis done on the previous chapter: objectives of the study, hypothesis and the research questions that were answered by the study. This particular chapter is divided into four sections, which include the presentation of summary of findings, conclusions, recommendations and suggestions for further findings.

VIII. SUMMARY OF FINDINGS

The research conducted on the effect of strategic control practices on tax revenue in the Board of Internal Revenue in Plateau State yielded significant insights across the specified objectives. The analysis revealed that all relationships explored were statistically significant, leading to the rejection of all null hypotheses. The findings can be summarized as follows:

1. Influence of Feedback on Tax Revenue:
Feedback mechanisms were found to have a

positive and significant impact on tax revenue. Regular and structured feedback processes facilitated timely adjustments and enhancements in tax collection strategies.

2. **Impact of Board of Directors' Review on Tax Revenue:** The review conducted by the Board of Directors was crucial in stimulating tax revenue. The findings indicated that a more engaged and proactive board led to improved oversight and strategic direction in tax policies.
3. **Role of Meetings in Enhancing Tax Revenue:** Regular meetings among stakeholders were identified as a vital element in enhancing tax revenue. These meetings fostered communication, collaboration, and accountability, thereby leading to more effective tax collection strategies.
4. **Feedback's Effect on Tax Avoidance:** The level of feedback provided to tax officials was inversely related to tax avoidance. Enhanced feedback mechanisms contributed to a decrease in tax avoidance practices.
5. **Board of Directors' Review and Tax Avoidance:** The review processes by the Board of Directors were found to significantly reduce instances of tax avoidance, indicating that strong governance correlates with improved compliance.
6. **Meetings and Tax Avoidance:** Meetings among tax administrators and stakeholders were associated with a reduction in tax avoidance behaviors, as they facilitated transparency and accountability.
7. **Degree of Tax Avoidance on Tax Revenue:** A high degree of tax avoidance was found to significantly negatively affect tax revenue, highlighting the importance of addressing avoidance strategies in tax administration.
8. **Mediation Role of Tax Avoidance between Feedback and Tax Revenue:** Tax avoidance was confirmed to mediate the relationship between feedback mechanisms and tax revenue. This suggests that effective feedback can mitigate avoidance strategies, thus enhancing revenue.
9. **Mediation Role of Tax Avoidance between Board of Directors' Review and Tax Revenue:** The study found that tax avoidance mediates the relationship between the Board of Directors' review and tax revenue, indicating that governance practices can influence compliance through avoidance reduction.
10. **Mediation Role of Tax Avoidance between Meetings and Tax Revenue:** Finally, tax avoidance was demonstrated to mediate the

relationship between meetings and tax revenue, emphasizing the importance of collaborative practices in reducing avoidance.

IX. CONCLUSION

Tax avoidance plays a mediating role between strategic control and tax revenue. While it can enhance strategic control and financial performance for businesses, it can also have implications for tax revenue collection by governments. On the other hand, tax avoidance can have implications for tax revenue collection by governments. When businesses exploit legal loopholes and engage in aggressive tax planning, they effectively reduce the amount of tax revenue that would have otherwise been collected. This can result in a reduction in the funds available to governments for public expenditure, including infrastructure development, social programs, and public services. That a higher level of corporate tax avoidance was associated with lower corporate tax revenue. This suggests that tax avoidance can erode tax revenue and hinder the ability of governments to finance public services and infrastructure.

X. RECOMMENDATIONS

Based on the findings, the following recommendations are proposed for policy implementation to enhance tax revenue and reduce tax avoidance in the Board of Internal Revenue in Plateau State:

1. **Enhance Feedback Mechanisms:** Implement structured feedback systems that facilitate communication between tax officials and stakeholders. This could include regular performance reviews and feedback loops to adjust strategies promptly.
2. **Strengthen Board Governance:** Empower the Board of Directors by providing them with training on tax policy and governance. This will enhance their ability to review and oversee tax strategies effectively.
3. **Facilitate Regular Meetings:** Institutionalize regular meetings among tax administrators, stakeholders, and the Board of Directors to promote collaboration and shared accountability.
4. **Promote Transparency through Feedback:** Develop initiatives that encourage transparency and open communication regarding feedback on tax policies and practices to reduce tax avoidance.
5. **Implement Governance Reviews:** Regularly assess and review the governance frameworks within the Board of Internal Revenue to ensure they are effective in curbing tax avoidance.

6. Encourage Stakeholder Collaboration: Foster partnerships with community stakeholders to enhance compliance and reduce tax avoidance through shared goals and initiatives.
7. Monitor Tax Avoidance Indicators: Establish a monitoring system to track indicators of tax avoidance, which will help in formulating targeted strategies to address this issue.
8. Integrate Feedback and Revenue Strategies: Align feedback mechanisms with tax revenue strategies, ensuring that insights gained from feedback are directly applied to improve tax collection.
9. Leverage Board Reviews for Compliance: Utilize insights from the Board of Directors' reviews to inform compliance strategies, ensuring that governance practices align with revenue enhancement goals.
10. Conduct Training on Tax Compliance: Implement training programs for tax officials and stakeholders focused on the importance of compliance and the implications of tax avoidance on revenue, to build a culture of compliance.

These recommendations, if implemented effectively, can contribute significantly to enhancing tax revenue while simultaneously reducing tax avoidance in Plateau State's Board of Internal Revenue.

SUGGESTION FOR FURTHER RESEARCH

As a proposal for further studies, this study may be renewed by increasing number of samples of these findings. In addition, the effect entrepreneurial orientation on performance, through the moderating role of strategic agility dimensions used in this study may be inspected. Intervening and regulating variables (for instance strategy) may be used.

CONTRIBUTION TO KNOWLEDGE

Feedback related to the transparency and reporting of a company's tax practices can influence tax avoidance behavior. Increased transparency and disclosure requirements regarding tax-related information can deter aggressive tax planning and encourage responsible tax behavior. Feedback from stakeholders, investors, and regulatory bodies regarding the adequacy and quality of tax-related disclosures can prompt companies to enhance their transparency efforts

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