

Relationship Between Firm Attributes and Tax Noncompliance in Nigeria: A Literature Review.

Rukayya Tijjani Ibrahim¹, Prof. M.S. Tijjani², Dr. Suleiman Salami³, Dr. Muhammad Yabagi⁴.

Ahmadu Bello University Zaria

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ABSTRACT

Following the recent Covid 19 pandemic, a lot of countries especially developing countries like Nigeria have been struggling to increase their revenue base to stabilize their economies. Taxation is one of the alternatives used by the Nigerian government among other alternatives such as borrowing which has been criticized by stakeholders. However, tax noncompliance has been a threat to the revenue generation efforts which necessitates government to put in necessary measures to curb the tax noncompliance menace including constantly rolling out tax reforms such as the Nigeria Tax act 2025. Scholars have agreed that solutions to tax noncompliance should be a continuous process and also contextualized because different factors have been globally recognized as factors that lead to tax noncompliance including firm attributes. Therefore, this study intends to review existing literature on the relationship between firm attributes with a focus on firm's size, financial leverage, capital intensity, corporate reputation and intangible intensity among others and tax noncompliance to identify research gaps and frontiers for further research with a view to finding lasting solutions to tax noncompliance, the findings could be used to arrive at solutions that will boost revenue generation and improve per-capita GDP. The basic problem which this paper seeks to answer is what is the relationship between firm attributes and tax non-compliance? What are the Gaps identified from the analysis? What areas of study could be explored to bridge Gap identified? The research effort utilizes a literature survey and analysis of content to arrive at an inference. Therefore, this study intends to review existing literature on the relationship between (firm's size, financial leverage, capital intensity, corporate reputation and intangible intensity) tax noncompliance to identify research gaps and frontiers for further research with a view to finding lasting solutions to tax noncompliance, which would boost revenue generation and improve per-capita GDP. The basic problem which this paper seeks to answer is what is the relationship between firm attributes and tax non-compliance? What are the Gaps identified from the analysis? What areas of study could be explored to bridge Gap identified? The findings indicate that there exists a relationship between firm attributes and tax noncompliance, however mixed findings were found in some studies. The study recommends further research in firm attributes and tax noncompliance with a view to understanding the reaction to specific attributes to tax noncompliance to inform accurate decision making on tax noncompliance issues.

Keywords: Firm attributes, Taxation, Noncompliance, Tax planning, Tax avoidance

INTRODUCTION

Solid tax bases have been a means of generating income for governments of nations, even for oil-producing countries such as Nigeria, Income from non-oil revenue sources such as company income taxes strengthens revenue generation, given the unpredictable nature of crude oil market (Odutola, 2022). However, Tax Non-compliance remains a huge bottle neck that affects the success of such revenue generation systems especially in developing economies such as Nigeria (Adebiyia, Amoleb, & Oyenuga, 2022).

Tax non-compliance has been defined by Pattiasina, Tammubua, Numberi, Patiran, and Temalagi, (2019), as the unwillingness of taxpayers to comply with the legal and administrative systems governing taxes in their operating environment. This behavior has a anegative impact on the economy and can be prosecuted for violation of the law.

Mohammad and Mohd Asri (2017) categorized tax noncompliance into two: tax avoidance and tax evasion. Tax avoidance is described as the act of leveraging existing tax laws by a taxpayer to minimise or reduce the amount meant to be remitted by the taxpayer, whereas tax evasion is described as the deliberate contravention of the existing tax law by way of misrepresenting information or outright refusal to comply with his tax obligations. Tax compliance is seen as a legal way of reducing tax burden whereas tax evasion is seen as an offence of refusing to comply with the existing tax laws.

Tax non-compliance negatively affects the revenue generation system of any economy, which might lead to unbalanced resources allocation and could also reduce per-capita income (Income per capita), which may practically translate into low living conditions or even poverty within the citizenry. Therefore, the effects of Tax noncompliance on the economy and society cannot be neglected (Fareg, Zaimah & Natrah, 2018).

Globally it has been agreed that firm's attributes such as firm's size, financial leverage, capital intensity, corporate reputation, intangible intensity and governance attributes usually influence the behaviour of the taxpayer towards compliance or non-compliance (Gina, Ekwueme & Isaac, 2021) towards taxation.

From the Nigerian context, studies have shown that a firm's characteristics have a significant relationship with tax compliance, and since company income taxes make a substantial percentage of tax income revenue generated, the effect of a firm's attributes on tax noncompliance could not be neglected (Popi & MD Kassim, 2018). However, most of the studies have limitations that require more studies in the sector within the country towards improving efficiency in tax compliance of the relevant bodies concerned. Thus, part of the aim of this study is to provide relevant results that give directions as to how to analyze one or more of the limitations found in previous studies to recommend solutions to tax compliance.

The study, intends to look at empirical studies on certain firms' attributes (firm's size, financial leverage, capital intensity, corporate reputation, intangible intensity) with a view to identifying the impacts different firm attributes have on tax non-compliance to recommend research areas that will lead to finding solutions to tax non-compliance within the region and by extension aid in finding a lasting solution to revenue generation issues arising from the rise and fall of market price of crude products. (Popi & MD Kassim, 2018). This would be relevant to public policy makers as well as public and private sector firms in the country.

Problem Statement

Evidenced research has shown that crude oil price fluctuations are straining a lot of economies especially in a monolithic economy such as Nigeria, where the major source of revenue is from the sale of crude oil (Odutola, 2022). This strain causes a decrease in per capita GDP, which instantly reduces the purchasing power of citizens, leading to a rise in the poverty index of that region (Durante, 2021). This mandates the nation to turn to alternative means of generating revenue, like taxes, to be able to fund programs that will directly impact the citizens, create job opportunities and improve per capita GDP, of which tax noncompliance could influence the success of such an alternative or vice versa. (Adebiya, Amoleb & Oyenuga 2022).

Further empirical analysis of studies such as those by Popi and Md Kassim (2018), Gina, Ekwueme and Isaac (2021) and Udemé, Nmesirionye, Okezie and Chidiebele (2022) all confirmed that firms attributes such as (firms age, firm's size, sector, risk management profitability, leverage and capital intensity) could have an influence on tax noncompliance. Therefore, this study intends to review existing literature on the relationship between (firm's size, financial leverage, capital intensity, corporate reputation and intangible intensity) tax noncompliance to identify research gaps and frontiers for further research with a view to finding lasting solutions to tax noncompliance, which would boost revenue generation and improve per-capita GDP. The basic problem which this paper seeks to answer is what is the relationship between firm attributes and tax non-compliance? What are the Gaps identified from the analysis? What areas of study could be explored to bridge Gap identified?

OBJECTIVE AND RELEVANCE

This paper aimed at reviewing empirical literature on the relationship between tax noncompliance and firms' attributes, with a view to identifying existing gaps and making recommendations for future research with a view to finding solutions to revenue generation problems of the government and contributing to the existing literature.

Therefore, the methodology adopted is purely literature survey and conclusions were derived from content analysis. This survey is of immense importance to the research to firms' attributes and tax non-compliance and provides a guide to possible solutions for revenue generation.

Conceptual Analysis

Concept of Tax Non-Compliance

Saad (2012) defined tax non-compliance as the 'unwillingness to act in accordance with the tax laws and administration applicable at one particular time'. There have been various studies in different fields of study (such as public administration, economics, political science and accounting) to find the reasons that taxpayers comply or fail to comply with taxation (Kasipillai & Jabbar, 2003).

Schmutz (2016) deems tax non-compliance as the aim to 'hide income and assets from being identified and taxed'. In this respect, he opines that 'quantifying and analyzing tax non-compliance is a challenging task'.

Mohamad, Asri and Ali (2017) define tax non-compliance in two categories: tax avoidance and tax evasion. According to them, 'tax avoidance is a legal activity because tax laws are used to reduce the tax amount payable which denotes the taxpayers' ingenuity to arrange his affairs in a proper manner and any attempt to minimize tax is acceptable' while 'tax evasion on the other hand is an illegal activity which involves a taxpayer's deliberate contravention of the tax law in order to eliminate tax liability by entails not filing income tax returns altogether or misrepresenting the tax liability amount'. This implies that tax evasion is when fraudulent activities – such as false statements, exaggerating expenses, presenting income below the actual figure, or even complete omission of income, or even providing false details that affect tax liability among many means – are used to reduce or completely remove tax liability

Concept of Firm attributes

Uzoka, et.al. (2020) define a firm's attributes as factors, traits, corporate elements or even characteristics that distinguish a firm's operations and functions from those of other firms. These characteristics can affect a firm's performance both at the long Run and at the Short Run. For the purpose of this study firms attributes of corporate reputation, intangible intensity, financial leverage firm size and capital intensity will be discussed as follows.

Corporate Reputation

Corporate reputation refers to the collective opinion of stakeholders regarding a corporation or enterprise, the stakeholders include prospective employees, customers, investors and the general public. The opinions are considered as intangible assets and could influence the company's performance in terms of sales, profitability and market value and could be sourced from features such as search engine results, news coverage, and the publicized actions of the company (Willens, 2022).

PriceWater Cooper (2013) defines cooperate reputation as the perception of an organization by its stakeholders which gives the stakeholders the ability to trust and have confidence when dealing with the organization.

In his study, Fraser (2019) sees cooperate reputation as the ability of an organization to do the right thing which gives the organization a positive image and confidence with its stakeholders and that confidence yields and results in positive changes and results for the organization.

Corporate reputation is also seen as intangible asset that entails people's collective opinion regarding a corporation or an enterprise. Corporate reputation can be attributed to features such as search engine results, news coverage, and the publicized actions of the company that can be of immense benefit to the organization if it improves or make the corporation suffer because of its decline (Spillane, 2022).

Intangible Intensity

In a study by Wu and Lai (2022) they define intangible intensity as the extent of intangible assets owned by the corporation. They further identified brand name, patent, customer base and goodwill as examples of intangible

assets owned by the organization that could lead to an increase or decrease in the stock market price of the organization.

Pozharny, Dugar and Berkin (2021) explained intangible intensity as the extent to which the intangible assets possessed by the organization affects the organization in terms financial performance and market performance. They further explained that, nowadays, intangible assets has gained more popularity because investors rely on the intensity of intangible assets to make investment decisions therefore organizations are giving emphasis to their intangible assets and even taking them into consideration in the formation of business models.

Intangible intensity has also been defined as the measure of intangible assets and how they affect the organization. In this context examples of intangible assets were given as operational nature of the firm and patent count and were identified as having an effect on the organization's equity value and relevance (Kumari & Mishra, 2021).

Capital intensity

In a study by Adisamartha and Noviari (2015), they defined capital intensity as the ratio indicating the intensity of ownership of a company's fixed assets in comparison to total assets. The idea of capital intensity is that it reveals to which level or extent a company invests its fixed assets or inventories. This has been studied in relation to how it further gives more knowledge about how fixed assets give companies the ability to reduce tax as a result of depreciation (Rodríguez & Arias, 2012). Rodríguez and Arias studied how the characteristics of business determine an effective tax rate using evidence of listed companies in China and the United States.

Kalbuana, Solihin, Saptono, Yohana and Yanti (2020) defined capital intensity as 'the ratio of investment activities owned by the company in the form of fixed assets'. This, thus, reveals that capital intensity can be seen as the representation of what extent or percentage of the company's fixed asset comprises its total assets.

In another paper by Lanis and Richardson (2011) on, 'the effect of board director composition on corporate tax aggressiveness', they stated that capital intensity can be derived by dividing a proxy of total fixed assets by the total assets of the firm. This is essential as a characteristic applied in the determination of the extent to which a tax rate is effective.

Financial leverage

Gathara, Kilika and Maingi (2019) defined financial leverage as a component of the financial structure of a firm that focus on the ratio of long term debt to the total net assets. Thus, they further implied that it 'shows the degree to which a company uses fixed-income securities such as debt and preferred equity'. This implies that the higher debt financing used by a firm translates into a higher financial leverage.

Paeleman, Guenster, Vanacker and Siqueira (2023) defined financial leverage 'as the proportion of assets financed by debt with a maturity of more than one year'. Similarly, Chohan (2017) stated that 'financial leverage arises when a firm decides to finance a majority of its assets by taking on debt'. This implies the amount of a firm's asset that is purchased through total debts.

Also, financial leverage is defined as 'the use of fixed-cost debt in the capital structure (or the debt versus equity choice for raising funds for the firm (Laux, 2010). However, a high level of financial leverage corresponds to high interest payments which usually has corresponding negative effect on the firms bottom-line and earnings per share. Ross, Westerfield and Jaffe (2002) revealed the possibility of high financial leverage resulting to increased expected direct and indirect financial distress costs and these may subsequently lead to reduction in the firm's value.

Firm size

In a study by Dang, Li and Yang (2018), they revealed that there are several proxies through which firm size could be viewed and that the choice of firm size measures are dependent on the purpose of a study. Thus, they listed some of the alternative size proxies include 'enterprise value' which deals with 'market capitalization plus

net debt'; other alternative proxies according to them are: 'the number of employees, total profits, or net assets (total assets minus total liabilities) when the main measures are not available or irrelevant (e.g., market cap for private firms and total sales for start-up firms)'. For their study, market capitalization encompasses firm growth opportunities and equity market condition, total assets measures the overall resources of the firm while total sales measures product market competition.

However, Okunbo and Oghuvwu (2019) defined firm size as a characteristic being 'measured by the number of employee'. Also, in a study by Deumes and Knechel (2008) to find the association between levels of risk disclosure and firm size, they measured firm size as the size of companies based on the sum of debt book value and equity market value.

Also, Olaniyi and Ekene (2017) defined firm size as the 'natural log of the book value of total assets as it is believed that total asset increases as corporate performance improves'.

Theoretical analysis

Several theories are used by researchers to explain the relationship between tax noncompliance and a firm's characteristics. The theories explain the connections between firms' characteristics and factors that lead to or are detrimental to tax compliance. Some of the theories that explain the relationship between tax noncompliance and firms' characteristics, which will guide this study's analysis, these include Institutional theory and tax morale theory -Allingham and Sandmo Model (Horodnic, 2018). The Institutional theory explains how organisations become more like each other over time and express less strategic and interest-driven behavior, conforming to ever-increasing institutional pressures. The theory explains the harmonization of institutional practices over time because they operate within the same environment (Herman & Inna, 2020).

The theory of tax morale assumes that a variety of factors, including tax rates, the benefits of tax evasion, the likelihood of fraud being detected, and the severity of penalties for doing so can influence taxpayers' behavior. Therefore, rational decisions are made amidst uncertainty, where tax evasion can lead to tax savings or penalties (Mebratu, 2024). The two theories can be used to explain how firm characteristics affect tax noncompliance in an organization.

LITERATURE REVIEW AND EMPIRICAL ANALYSIS

Firms' attributes were found to have a relationship with tax avoidance in a study conducted by (Odunsi, 2024). The study was conducted in 2024 and considered firm size, firm growth and capital intensity as firm attributes. Future researchers could consider bridging the time Gap to 2025 and could explore other proxies of firm attributes such as Corporate reputation, Financial leverage and Intangible intensity to arrive at a more robust conclusion. The study investigated Corporate Attributes and Tax Aggressiveness in Nigerian Listed Manufacturing Companies by empirically examining the effect of corporate attributes on tax aggressiveness in Nigerian listed manufacturing companies, with a view to addressing issues of inconsistencies that exist in the previous studies on the relationship between tax avoidance and firm's attributes. The Study was conducted in Nigeria with listed manufacturing companies forming the population of the study and 11 Listed manufacturing companies that existed in Nigeria from 2012 to 2021 formed the samples of the study which were selected purposefully. Corporate Attributes (Firm Size, Firm Growth, Capital Intensity) were the independent variables and Tax Aggressiveness (ETR) was the dependent variable. Ordinary Least Square was used to analyse secondary data collated and the study concluded that corporate attributes have a significant effect on tax aggressiveness of listed manufacturing companies in Nigeria.

There were mixed findings among proxies of tax non-compliance as regards the relationship between firm attributes and tax non-compliance, Although another moderator from the governance attributes could give another perspective to the study, and the extent to which each variable has the most effect was not specified, bridging the time gap of 2025 to 2026 could also add to the existing literature in a study conducted by (Sulaemana & Surjandari, 2024). The research was conducted to test and analyse the effect of capital intensity, leverage, profitability, and corporate social responsibility on tax avoidance with firm size as a moderating variable. The research aims at empirically test the factors that influence tax avoidance with the hope of explaining the

reasons behind the inconsistent results in previous studies on Firms attributes and tax avoidance. This research uses a quantitative causality method that relies on secondary data collection originating from companies listed on the Indonesian Stock Exchange. The population of the study Were Companies listed on the Jakarta Islamic Index from 2018 to 2022 and 80 samples were obtained from 16 suitable companies using purposive sampling. Secondary data collated was analysed using panel data regression analysis carried out with E-views 12 software. Capital intensity, leverage, profitability, Corporate social responsibility, and firm size are the independent variable whereas Tax avoidance proxied by Effective tax rate was the dependent variable. Agency theory was used as the guiding philosophy that explains the research. The research results predicts that capital intensity, leverage, and profitability influence tax avoidance, while corporate social responsibility does not affect tax avoidance. The results of the moderation test results show that firm size does not moderate the influence of capital intensity, leverage, profitability, and corporate social responsibility on tax avoidance.

It was also established that there is a relationship between firms attributes and tax non compliance although a time Gap exist from 2025 to 2026, additional variables could also lead to robust finding in a study conducted by (Al Rubaye et al., 2024) The research investigated Intangible Assets and Tax Avoidance in the Oman Financial Sector setting three objectives and research questions. Agency theory guided the research, which used a cross-sectional design. Tax avoidance was the dependent variable, with intangibles as the independent variable. The sample included 30 financial institutions selected through random sampling, with data analysed using regression. Results indicated a strong link between intangibles and tax strategies, recommending policy adjustments to regulate intangible-driven tax avoidance.

A relationship between tax avoidance and firms' attributes was also established in a study that included a moderating as well as a control variable although study methodology was robust a study replication like this in a developing country like Nigeria could lead to a more contextualized solution in a study conducted by (Hidayat et al., 2024) The research was titled Income Shifting and Tax Avoidance: Evidence in Indonesia. the study was conducted to ascertain how income shifting instruments affects tax avoidance and revenue generation efforts. Through empirically studying transfer pricing and intangible assets, and the role of multinationalism in moderating the effect of income shifting instruments and tax avoidance. The study population was manufacturing sector companies listed on the Indonesian Stock Exchange (BEI). and 110 observations were selected Using purposive sampling from 22 companies for the period of 2018-2022. Secondary data from the company's annual report and financial statements was analysed using Panel Data Regressions and Moderated Regression Analysis (MRA) with Stata 15. The results show that transfer pricing has a positive effect, and intangible assets have a negative effect on tax avoidance. Also, multinationality only moderates the relationship between transfer pricing and tax avoidance. The moderating variable that was used for the study was multinationality while tax avoidance was the dependent variable. The independent variable for the study was transfer pricing, Company size, profitability and growth potential were also used in the study analysis as controls. The study used Internalization theory and Agency theory to explain tax avoidance in cross-border transaction context, especially related to transfer pricing and intangible assets.

It was also established that a relationship exist between firm attributes and tax noncompliance despite the need for an update to 2026 in a study conducted by (Michael & Udeh, 2023) The research studied Corporate Governance (CG) Structure and Tax Aggressiveness (TAG) of Quoted Manufacturing Companies in Nigeria, which was aimed at investigating the influence of corporate governance (CG) structure (board independence, board size and board gender diversity) on tax aggressiveness (TAG) of companies listed in the Nigerian Stock exchange, The population of the study was all the manufacturing firms listed in the Nigerian Stock Exchange and 35 manufacturing companies quoted on the Nigerian stock exchange for the period of 2008-2018 were selected as samples using purposive sampling, Tax aggressiveness was the dependent variable used in conducting the study, where as Corporate governance attributes of (board size, board independence and board gender diversity) were the independent variables used for this study. Agency theory philosophy was the reasoning behind the study and Linear regression analysis was used to analyze the secondary data used for this research, The study found out that both Board Size and Gender Diversity has a significant effect on tax aggressiveness Implying that the more robust and gender sensitive it is the more likely for the organization to honor their tax liability on the other hand board independence portrayed a direct negative relationship on tax aggressiveness which suggest that the more independence the board is the less likely it is for the organization to

honor tax liabilities however board independence can indirectly Influence tax aggressiveness through positively impacting boardroom integrity, reducing agency costs and enhancing board reputation.

A study identified the attributes that have the most impact on tax noncompliance, the replication of this research to bridge time Gap up to 2026 could help add to existing literature in a study conducted by (Udeme, et al., 2022). The was study titled Corporate governance attributes and tax sheltering: Empirical evidence from listed non-financial firms in Nigeria the study was aimed at examining the effect of corporate governance attributes on tax sheltering, with a view adding to Existing Literature on Corporate governance tax shelter and securing and for securing companies 'going concern' Principle by Ensuring their long-term sustainability through fulfilling their Tax obligations. The study domain is Nigeria out of which 30 firms listed on NSE were the population were 29 firms were sampled through census sampling. Firm Characteristics was selected as the independent Variable with Firm size, Tangibility, Labor intensity, Return on Assets, Market to Book Value, Sales growth, Market Debt Ratio, and Long Term Debt Ratio as proxies, Tax aggressiveness was the dependent variable proxied by Desai and Dharmapala book tax difference obtained from residuals. Political Power Theory advanced by Siegfried (1972) was the philosophy underpinning the research Descriptive statistics Correlation, multiple and quantile regressions were used to analyze the secondary data collated for the purpose of this research. The results from series of estimation on quantile regressions shows that the impact of each of the components of firm attributes on the entire distribution of tax aggressiveness is not uniform across the entire tax aggressiveness distribution. which clearly suggested that Board Ownership is a strong and significant indicator necessary to drive down tax sheltering activities in Nigeria.

A relationship was established between corporate attributes and tax noncompliance, Additional variables could lead to a more generalized result and there is also need for an update to 2026 in a study conducted by (Budiana & Kusuma, 2022) The research assessed the Relationship Between Gender Diversity and Tax Avoidance Practices which was aimed at identifying the effect of gender diversity and tax avoidance, and mediation of corporate sustainability on the relationship between gender diversity and tax avoidance in some Southeast Asian countries. Five Southeast Asian countries (Indonesia, Malaysia, Singapore, Thailand and Philippines) were selected as the study domain, Listed Companies from the five countries were the population of the study and 150 manufacturing companies listed on Indonesia, Malaysia, Singapore, Thailand, and Philippines Stock Exchanges from 2015 – 2020 were selected as samples using non-probability with a non-purposive sampling technique, both Agency theory, Stakeholder theory were used as philosophical guides, Gender diversity was the independent variable used for the research were as Tax avoidance was the dependent variable. Descriptive statistical analysis techniques were used to analyse secondary data collated, the research results indicated that the presence of a high number of boards of directors can suppress tax avoidance practices, Gender diversity affects tax avoidance, and after being mediated by corporate sustainability, it also shows an effect on tax avoidance. The presence of female directors in top management can reduce tax avoidance practices.

Mixed findings were established between firms' attributes and tax non-compliance despite the need to bridge the time gap up to 2026 in a study conducted by (Maulana, et al., 2022). The Research investigate Effect of Profitability, Leverage and Capital Intensity on Tax Aggressiveness Moderated Market Performance, the was aimed at analyzing the effect of profitability, leverage, and capital intensity on tax aggressiveness with market performance as a moderating variable to address the Issue of Tax revenue fluctuations in the property & real estate sub-sector the study domain was Indonesia and the study population are 62 real estate & property sector companies listed on the IDX for the 2016-2020 research year. The selected sample were 22 Real estate & property companies listed on the IDX for the period 2016 to 2020 which have complete financial statements. 2 and have their Companies not merged which were selected through purposive sampling the independent variables were Profitability, leverage and capital intensity Proxied by ROA, Debt Ratio & fixed asset intensity ratio while the dependent variable was Tax aggressiveness proxied by Effective Tax rates. The analysis technique used was Panel data regression analysis and moderated regression analysis through software EViews 10. The study results Indicated that profitability had no significant effect on tax aggressiveness, leverage had no significant effect on tax aggressiveness, capital intensity had a significant effect on tax aggressiveness, market performance moderated the effect between profitability, leverage and capital intensity on tax aggressiveness. The novelty of this research is adding a moderate variable of market performance.

Mixed findings were established in the relationship between firm attributes and tax non-compliance despite the need to bridge time Gap to 2026 in a study conducted by (Salaudeen & Abdulwahab, 2022). The research investigated the effect of Corporate Governance Mechanism and Tax Compliance: The Nigerian Experience. The thesis was aimed at an analytical analysis of the impact of corporate governance on tax compliance with a view to determining the Extent to which corporate Governance affects tax compliance The Population of the Study were the 173 companies that were listed on the Nigeria Stock Exchange as of December 2016 and 79 firms were selected within five years of 2012 to 2016 through purposive sampling, the dependent variable was tax Compliance measured by Code 0,1,2,3, and 4 to rate the compliance level. And the Independent variables were Board Size Measured by Total number of board of Directors, Managerial Ownership Measured by Cumulative percentage of shares own by the executive directors, Gender Diversity Measured by Ratio of women on the board, Quality of External Auditor Value of 1 if company hires among the BIG 4 audit firms and 0 if not, Ownership Concentration Measured by Cumulative percentage of shares own by major shareholders with 5% of the total shareholding, Non-Executive Director Measured by Ratio of Non-executive directors on the board & Institutional Ownership Measured by Cumulative percentage of shares own by organizations. Descriptive Statistics, Multi-collinearity test Hausman Test and Correlation were used to analyze Secondary data collated. While Agency Theory and Stakeholder Theory were the theoretical underpinning guiding the research. Findings of the study suggest that managerial ownership and non-executive director have significant positive relationship with tax compliance, while Board size has a negative relationship and the effects of gender diversity, auditor profile, ownership concentration, and institutional ownership are not significant.

Relationship was also established between firm attributes and tax non-compliance although there is need to update research to 2026, researches like these should be contextualized to different sectors and geographical location to have more stakeholder understanding of tax non compliance in a research conducted by (Spillane,2022) the research Studied Corporate Reputation: What, How, and Why The study is a descriptive analysis of different stakeholders and their interest in Corporate reputation corporation around the globe were used as the study population and Corporation Stakeholders and Drivers of Corporate Reputation were the Independent Variables whereas Corporate reputation was used as the dependent Variable. Sampling technique used was purposive and Content analysis was used to analyze collated data. The findings of the research Stipulated that Corporate reputation are an Intangible asset that entails Peoples collective opinion regarding a corporation or an enterprise. Corporate reputation can be attributed to features such as search engine results, news coverage, and the publicized actions of the company. Which can be of immense benefit to the organization if it improves or make the corporation suffer because of its decline.

Mixed findings were established in the relationship between firms' attributes and tax non-compliance. There is also need for a contextualized replication and a need to update to 2026 in a study conducted by (Utaminingsih, et al., 2022). The research Investigated the role of internal control in the relationship of board gender diversity, audit committee, and independent commissioner on tax aggressiveness the study was aimed at obtaining empirical evidence regarding the effect of gender diversity on the board of commissioners, audit committees, and independent commissioners on tax aggressiveness the study domain was Indonesia, the population is property, real estate, and building construction companies listed on the Indonesia Stock Exchange, the sample of the study were selected purposefully for the period of 2015 – 2020, Board gender diversity, Audit committee, Independent commissioners were the independent variables and the dependent variable is Tax aggressiveness, Agency theory is the philosophy guiding the research and Panel data regression model and moderate regression analysis were used to analyze secondary data collated, The results of the study implies that Board gender diversity has a negative and significant effect on tax aggressiveness, It also finds that the audit committee and independent commissioners have no effect on tax aggressiveness, It also proves that internal control cannot moderate the effect of gender diversity on the board, audit committee, and independent commissioners on tax aggressiveness.

Mixed findings were also found in the relationship between firms' attributes and tax noncompliance despite the need to bridge the time Gap to 2026 in a study conducted by (Wahyuni, et al., 2022) The research was conducted on the effect of Business Strategy, Leverage, Profitability and Sales Growth on Tax Avoidance. The research aims to obtain empirical evidence regarding the factors that influence tax avoidance in Indonesia and to help investors to assess companies that do not carry out tax fraud and survive or sustain in Indonesia Manufacturing companies Are the population with manufacturing companies listed on the Indonesia Stock Exchange as sample

where the data covers a period of four years, from 2014 to 2017. The independent variables are Business strategy Proxied by *Employee productivity towards Sales*, Market to Book Ratio, *Market to Sales Ratio*, Fixed Asset Intensity this is in line with Higgins et al. (2013) where he asserts that to obtain a strategy score that strategy is measured using four proxies in its measurement. Other independent variables are Leverage Proxied by Debt Ratio, Profitability Proxied by *Return on Asse & Sales Growt*. Furthermore, the dependent variable used for the research is Tax Avoidance Proxied by the cash effective tax rate purposive sampling was used as sampling technique and Agency theory was the philosophical thot behind the research. The data Analysis technique used to analyze the secondary data Descriptive Statistics, Kolmogorov Smirnov Normality test, and ANOVA the results of research proved that business strategy and leverage have a positive influence on tax avoidance while profitability does not affect tax avoidance, and sales growth has a positive influence on tax avoidance.

Similarly, mixed findings were also established in the relationship between firms' attributes and tax non-compliance despite need to update studies up to the year 2026 in a research conducted by (I Putu Abed Adi, et al., 2021). The study investigated the Effect of Corporate Social Responsibility, Firm Size, and leverage on Tax Aggressiveness: An Empirical Evidence. The study aims to test the influence of corporate social responsibility (CSR), firm size, and leverage on tax aggressiveness with a view to adding to existing literature on Accounting and Taxation and addressing Issues of Inconsistencies in the results of CSR influence research, firm size, and leverage on tax aggressiveness. The research was conducted in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2017-2019, Data in the form of 48 financial statements was obtained from the Indonesia Stock Exchange website The Independent Variables are CSR is measured by the Corporate Social Responsibility Index (CSRI), Firm size measured using the natural logarithm of total assets and leverage ratio measured by comparing long-term debt with its total assets. The dependent Variable is Tax aggressiveness measured through effective tax rate (ETR). Purposive sampling technique was used as sampling technique Stakeholder theory and legitimacy theory were the theoretical basis for the research and multiple linear regression analysis techniques with SPSS 20 software was used to analyze the secondary data collated. The results of the study showed that CSR has no significant negative effect on tax aggressiveness; firm size has a significant positive effect on tax aggressiveness. While leverage has a significant negative effect on tax aggressiveness.

It was established that certain firm characteristics influence tax noncompliance although researches guided by the behavioral economics needs to be reevaluated and updated to reflect current trends and situations, and update to 2026 will also support the bridge time Gap in a study conducted by (Olusegun, 2021) The study assessed SMEs tax non-compliance behavior which was geared towards unraveling factors responsible for tax non-compliance in Nigerian SMEs, SMEs across the SMEs across all six geopolitical zones of Nigeria under Small and Medium Enterprises Development Association of Nigeria (SMEDAN) and incorporated under Corporate Affairs Commission (CAC) as 'Limited Liability' companies and pay taxes where the sample of the study which were selected using Non probability sampling technique. six geopolitical zones of Nigeria under Small and Tax system structure (rate, sanction and complexity), tax non-compliance opportunity, tax compliance cost, tax attitude and perception, tax information company characteristics were the Independent variables whereas tax non-compliance behavior is the dependent variable, The Behavioral economics theory was the philosophical reasoning guiding this research and the research was analyzed using Quantitative survey and the study findings suggest certain economic, social and behavioral factors are impeding tax compliance in Nigeria, including tax complexity, tax non-compliance opportunity, tax deterrence and punitive factors, tax attitude and perception, and tax information. Secondary data was used for the study.

A relationship was established between firm attributes and tax non-compliance in a study conducted (Olurankinse & Mamidu, 2021). There is also a need to bridge the time gap up to 2026. The research was conducted on Corporate Tax Planning And Financial Performance Of Development Banks In Nigeria, This study examined the effect of tax planning on the financial performance of Nigerian Development Banks With the aim of providing insight into the effects of effective taxation on financial performance of the banks in post IFRS experience The study covered the period of 2012 to 2019 (post IFRS adoption era in Nigeria), data were sourced from the annual financial statements and reports of the 3 selected Nigerian Development banks out of the current 6 Development Banks in Nigeria. Purposive sampling was used in the selection process while tax Planning was independent variable proxied by effective tax rate (ETR) and tax savings (TAS). While firm size (FMS) and

intensity of capital (IC) were used as Control Variables. Performance on the other hand was used dependent variable captured as return on equity (ROE). Agency Theory of Tax Planning and Stakeholder Theory where the philosophy guarding the research and Descriptive Statistics Correlation Matrix Pooled Regression Analysis were the techniques used in data analysis. The results revealed that effective tax rate had negative and insignificant effect on return on equity while tax savings had positive and insignificant effect on return on equity. However, intensity of capital and firm size was discovered to have positive and significant effect on return on equity. The study thus, concluded that Tax planning do significantly influence the financial performance of development banks in Nigeria around capital intensity and firm size. Thus, there is need for Nigerian Development Banks to effectively explore tax planning strategies in areas of effective tax rate and tax savings to reduce tax burden or liability.

Time Gap also needs to be updated up to 2026, and it has also been established that a relationship exist between firm attributes and tax noncompliance in a study conducted by (Osariemen, et al., 2021) The Research was Titled Tax Aggressiveness and Timeliness of Financial Reporting in Nigeria Financial Sector, The research was geared towards exploring the effect of tax aggressiveness on the timeliness of financial reporting, with the aim of Identifying companies that have delay in their financial reporting and also to investigate the effect of tax aggressiveness on the timeliness of financial reporting in developing countries like Nigeria. Companies listed in the Nigerian Stock Exchange were the Target Population with a sample of 50 companies for the period of 2012 to 2018 from companies listed in the Nigerian financial sector. The Independent Variable is Tax Aggressiveness proxied by Tax Avoidance; this measured using natural log of Effective Tax Rate, Book-Tax Difference; measured as the proportion of profit before tax to total asset, Book Effective Tax Rate; measured as total expense divided by pre-tax book income and Taxable Income measured as the natural log of current tax expenses. While the dependent variable is This was proxied using dichotomous procedure of 1 and 0. A firm will score 1 if they disclose their financial report within the statutory requirement of ninety (90) days required by the Security and Exchange Commission (SEC) for quoted firms and 0 if they disclose outside the period. While the dependent variable was Timeliness of Financial Reporting, which was proxied using dichotomous procedure of 1 and 0. A firm will score 1 if they disclose their financial report within the statutory requirement of ninety (90) days required by the Security and Exchange Commission (SEC) for quoted firms and 0 if they disclose outside the period. Purposive Sampling Was the sampling technique used and Descriptive statistics, Correlation matrix and logistics regression method were used to analyze secondary data collated and the results showed that there is a significant positive association between the tax avoidance and the timeliness of financial reporting Taxable income revealed a positive and significant relationship with timeliness of financial reporting. Book-tax difference indicates a negative and an insignificant relationship to the financial reporting timeliness. While book effective tax rate revealed a positive and insignificant association with the timeliness of financial reporting. Overall, this indicates that Nigerian financial firms' tax aggressiveness has a bigger effect on the timeliness of financial statements.

A comparative study across countries was conducted which established a relationship between tax noncompliance and firms attributes although bridging the time Gap up to 2026 could provide a more updated information in a study carried out by (Gina, Ekwueme & Isaac, 2021) The study was titled Firm Attributes And Tax Aggressiveness: A Comparative Analysis Of Commercial Banks In Nigeria And South Africa the Objective of the study is To determine the impact of firm size on tax aggressiveness of quoted commercial banks in Nigeria and South Africa and to determine the impact of firm age on the tax aggressiveness of quoted commercial banks in Nigeria and South Africa With the aim of conducting a cross-country comparative approach between Nigerian and South African banks in a bid to expanding the existing Scope on tax aggressiveness research. Commercial Banks firms quoted on the Nigerian Stock Exchange and Commercial Banks listed on the Johannesburg Stock Exchange, South Africa. Were selected as the Study domain 13 listed Commercial Banks firms quoted on the Nigerian Stock Exchange and 13 local Commercial Banks listed on the Johannesburg Stock Exchange were selected as the Study Domain Tax Aggressiveness was selected as the independent variable which was Proxied by Discretionary (Total) Book Tax Difference and the selected dependent variable is Firms Characteristics with Size and Age as Proxies and Audit firm size/auditor type as Control variables the sampling technique used was Purposive Sampling and Karl Max's Political Economy Theory is the theory guiding the research Secondary data was There exist no Analyzed using Descriptive statistics, Correlation and Regression as tools for data analysis The outcome of the Nigerian model showed that while firm age, has significant positive relationships with tax aggressiveness, firm size asserted significant negative impacts on tax aggressiveness. The outcome of the South

Africa model on the other hand showed that firm age has significant negative relation with tax aggressiveness while firm size has significant positive relationships with tax aggressiveness.

Firm attributes influence tax non compliance and there is also need to bridge time Gap in a study conducted by (Pozharny, et al., 2021) The study Titled: Measuring Intangible Capital Intensity: A Global Analysis was Conducted to add to existing literature in the Study of the potential impact of intangibles on stock prices. A global sample of companies from among the top 15 countries in the world which were ranked by their 2018 GDP (according to the World Bank). From 1992-2018 the independent variables analyzed were total intangible assets excluding goodwill and Research & development and SG&A expenses while the dependent variable used were Total assets and Total revenues. Purposive Sampling was used in selecting samples while Descriptive Statistics, Categorization Metrix and Ranking were used to analyze the secondary data collated the results of the study concluded that Intangible Capital Intensity composite can be an effective tool for our international and emerging market equity strategies.

Firm attributes was also established to affect tax non compliance although additional variables would have given a more robust conclusion, and update to 2026 could also bridge the literature Gap in a study conducted by (Wu & Lai, 2020) the Research investigated the relationship between Intangible intensity and stock price crash risk. The Study was aimed at adding to existing literature with a view to addressing the issue of mixed findings in the study of Intangible Intensity and Stock Prizes. The study focused U.S. listed firms sampled purposively from 1983 to 2017 Stock price crash risk measures and Several firm characteristics were the independent variables from the research and Intangible Intensity was the dependent variable. Panel data regression was used to analyze secondary data collated the results of the study show that intangible-intensive firms are associated with high crash risk mainly through increased information asymmetry, and the positive association increases with stock price synchronicity

Mixed Findings were established in the relationship between corporate attributes and tax noncompliance despite the need to update to 2026 in a study conducted by (Peter, et al., 2020). The study examined the Board Attributes and Tax Planning of Listed Non-financial companies in Nigeria, the aim of the research finds out if board attributes increase tax planning, thus, reducing tax liability of listed non-financial firms in Nigeria. The Population of the study comprises of 106 non-financial companies quoted on Nigerian Stock Exchange as of 31st December 2017 while the sample size comprises of 48 quoted non-financial companies in Nigeria selected through purposive sampling, tax planning was the dependent variable whereas gender diversity, board size, board independence, board meetings and foreign directorship were the Independent variables used, for this research. Agency theory and Hoffman's tax planning theory were the theoretical backing behind the research and Pearson product-moment correlation, multiple regression analysis and descriptive statistics were used to analyze the secondary data collated, the results of the study reveal that board size, gender diversity and board meetings do not encourage tax planning activities while board independence and foreign directors encourage tax planning activities.

A relationship was established between firms attributes and tax noncompliance, However there is need to update research to the year 2026 in a study conducted by (Fraser.I, 2019) The Research Titled “The reputational risk for companies minimizing tax liabilities as much as legally possible is greater than ever. So how should companies respond?” attempted to Explain Other studies view as to how reputational risk resulted in the decrease of tax noncompliance among cooperation’s Globally, Purposive sampling was used to select the study sample which are related research of reputational risk and non-compliance and Global Reputational risk drivers (Globalization and environmental social governance (ESG) where the Independent Variables whereas Corporate Taxes were used as the dependent variables for the research. Conceptual analysis was used to analyze secondary data collated. The study findings indicated that reputational risk has resulted in the reduction of cases of Non-Compliance as firms now no longer find it comfortable to engage in tax evasion. The research was however not linked to any philosophy.

A qualitative research was conducted, which established the relationship between perception and tax non-compliance. There is a need to replicate perception research and also bridge time Gap to 2026 in a study conducted by (Amaeshi, et al., 2019). The Study titled Small Business Owners and Corporate Tax Responsibility in Nigeria: An Exploratory Study. Was aimed at finding out How do small business owners in Nigeria make sense of their tax responsibilities and what are the implications of this for tax regulation and governance, the

study domain was Nigeria with the study domain drawn from the Population of the study including SMEs, NGOs and tax regulators, Primary Data was collected from 12 states across Nigeria, guided by the National Bureau of Statistics (NBS) definition of firm size through 17 Focus group discussions across The 6 Geopolitical Zones, 2 General Focus Group Discussions In Lagos and Abuja and 10 Interviews. Independent attributes Studied Included is attitude towards tax compliance segregated into Moral, Legal, Economic and Philanthropic opinions whereas the dependent attribute was compared through tax compliance dispositions studied on the basis positively predisposed to tax or less positively predisposed to tax. Purposive sampling technique was used in gathering data whereas Qualitative research technique was used in analyzing data collated. The research findings were narrated thus: From the Economic Perspective those with duty-based perspective sees compliance before accountability and those with right based perspective sees Accountability before compliance. From the Legal Perspective those with duty-based Opinions are of the view that spirit of law matters most while those with the right based perspective have the opinion that the letter of law matters most. From the Moral Perspective those with duty-based Opinions sees Tax compliance as the Right thing to do (normative reasoning) while those with the right based Views Sees Tax Compliance as Right thing to do only when it pays (instrumental reasoning) And finally, From the Philanthropy Perspective, those with duty-based views are of the opinion that Philanthropy complements while those with while those with the right based Views are of the opinion that Philanthropy substitutes.

Another set of mixed findings in the relationship between firms' attributes and tax noncompliance despite need to update time Gap to 2026 and also to replicate a similar research for contextualized studies in a developing country like Nigeria was also established in a study conducted (Pattiasina, et al., 2019). The study titled Capital Intensity and Tax Avoidance: A Case in Indonesia, was Aimed at addressing Issues of inconsistencies in the study of Tax avoidance and other determinants by Introducing Capital intensity as a moderator, Banking companies listed on the Indonesia Stock Exchange in 2013-2016 were the target population, sample of research were 32 banking data listed on the Indonesia Stock Exchange selected through purposive sampling. The independent variables are Corporate social responsibility, Audit committee, the board of commissioner, The proportion of independent board of commissioner and Institutional ownership, while Tax avoidance is the dependent variable Agency theory, Stakeholder Theory and Theory of Legitimacy were the theoretical underpinning's for the research, Descriptive of Statistics, Kolmogorov-Smirnov Normality test, Durbin Watson Multicollinearity test results, Test Glejser Heteroscedasticity Test and Multiple Regression Analysis were the data analysis test used to conduct the analysis on the secondary data collated for the study. The findings of the research asserted that CSR has no effect on tax avoidance, while the audit committee has got an effect to tax avoidance. likewise, the Board of Commissioners has not got any effect. The result of the interaction between CSR and Capital Intensity is not significant to tax avoidance, this means that the variable of capital intensity cannot act as a moderating variable between CSR and Tax Avoidance relationships since the asset calculation remains unrelated to CSR. Therefore, it stated that Capital Intensity has no significant relationship with CSR.

No relationship was established in the relationship between corporate attributes and tax non-compliance. Additional variables could also lead to more robust findings and an update to 2026 will bridge the time Gap in a study conducted by (Budi, 2019). The research examined the role of Gender Diversity on the Board of Directors and Tax Avoidance, the aim of the research is to examine the influence of gender diversity of the board of directors on tax avoidance. And ascertain if there is no significant influence on the board's gender diversity on tax avoidance the study domain is Indonesia All sectors of companies listed on the Indonesia Stock Exchange. Samples were selected purposefully for the period 2012 – 2017 excluding financial firms comprising a total of 1399 firms. Tax avoidance was the dependent variable used to carry out the research and Percentage of women in the board of directors' composition was the independent variable used for the research. Prospect theory and Liberal feminism were the philosophies guiding the research, Linear regression analysis method was used to analyze secondary data collated. The results proved that Gender diversity on the board of directors does not affect the firm's tax avoidance and the ETR value of the firms was not affected by the proportion of women in the board of directors.

A relationship was established between corporate attributes and tax noncompliance although additional variables would have produced a more robust results, there is also need for an upgrade up to 2026 in a study conducted by (Hoseini & Gerayli, 2018) Conducted a study on the Presence of Women on the Board and Tax Avoidance: Evidence from Tehran Stock Exchange. The study was aimed at investigating the impact of the presence of

female directors on boards of directors and tax avoidance in firms listed on the Tehran Stock Exchange, corporate tax the study domain was Iran. Iranian listed companies were the population of the study and 97 purposefully selected companies were surveyed during the years 2011 to 2015. The dependent variable was Tax avoidance and the presence of women on corporate boards was the independent variable. Socio-psychological theory was the philosophy guarding the research and Multivariate regression method and econometrics models was used to analyze secondary data collated. The result of the study indicated that the presence of women on corporate boards reduces corporate tax avoidance, the negative association between presence of women on boards and corporate tax avoidance is more pronounced in larger firms.

There is need to bridge the time Gap up to the year 2026 Although a relationship has been establish between tax noncompliance and firms attributes, a replication in a developing country in Nigeria could provide a more contextualized solution and also be of benefit to knowledge in a study conducted by (Popi & MD Kassim, 2018) The authors Researched on the effect of business characteristics on tax compliance costs the objective of the research is to ascertain If the size of the business influences tax compliance cost the study was conducted in Padang City, Indonesia and 92 Members of the Department of Cooperatives and Micro Small-Medium Enterprises were examined the independent variable was business characteristics measured by (age, size, sector, and risk management) while the dependent variable was Tax Non Compliance Costs Quantified by (Cost of stationery, internet payment, software purchases and professional hiring costs such as accountant or tax consultants). Nonprobability sampling was used, Although No theoretical philosophy guiding the research was disclosed the study was compared with the work of Majengo (2014), Step Wise Regression Estimate was used to analyze data collected, the findings indicates that age, sector, and business size had no effect on tax compliance cost. Whereas risk management could influence on tax compliance cost.

Corporate attributes were found to influence tax avoidance, there is also need to update the study to 2026 in a study conducted by (Azeez & Ekene, 2017). The research investigated the effect of Board of Directors' Characteristics on Corporate Tax Aggressiveness of Quoted Companies in Nigeria, the research was geared towards investigating the effects of board of directors' characteristics on tax aggressiveness of quoted financial service companies in Nigeria to serve as policy directives for regulators, government, shareholders and business managers. The Population of the study was quoted financial service firms listed on the Nigerian stock exchange and the sample selected were 42 quoted financial service firms in Nigeria covering the period of 2004 – 2014 selected using Non probability sampling Tax aggressiveness was the Dependent Variable Used for This study, whereas Board of director's characteristics (board size and diversity ,managerial ownership, independent directors and proportion of non-executive directors to the executive director) where the independent variable used for this study, Stakeholder theory and agency theory were the theoretical guides for this study and Random effects regression, Hausman's specification test and Wald Statistics were used to analyze secondary data collated. The results of the study Shows a negative effect between gender diversity and tax aggressiveness Implying that but the more the number of independent directors on the board and the more gender sensitive the board is the less the companies tax aggressiveness. However, the larger the board size and the larger the size the more the tax aggressiveness.

Firm attributes were found to influence tax noncompliance there is also need for an update to 2026 and a contextualized replication in a study conducted by (Tandean & Winnie, 2016) The research was titled The Effect of Good Corporate Governance on Tax Avoidance: An Empirical Study on Manufacturing Companies Listed in IDX between 2010-2013, The study aims to obtain an empirical evidence about the effect of good Corporate governance on tax avoidance which becomes a proxy of current ETR (Effective Tax Rate). The Study Domain was Indonesia, Companies listed on the Indonesian stock exchange were the population of the study while the sample consisted of 120 manufacturing companies listed in Indonesian Stock Exchange In 2010 – 2013 and based on the Indonesian Capital Market Directory (ICMD) 2010-2013 which were selected using judgmental sampling. Good corporate governance (executive compensation, executive character, company size, institutional ownership, the proportion of board commissioners, the audit committee and quality audit) were the independent variables whereas the dependent variable was Tax avoidance proxied by (current ETR (effective tax rate). The Agency theory was used as the philosophical underpinning for this research whereas, Multiple regression analysis was used to analyze the secondary data collated. The study findings suggested that audit committee has a positive effect on tax avoidance so the more the number of audit committees, the more probability to reduce tax avoidance measures.

Another Qualitative research Identified factors that leads to tax noncompliance, The replication of such research is recommended to bridge time Gap to 2026 in a research conducted by (Umar, et al., 2016) The Research Titled Income Tax Noncompliance in Nigeria and the Moderating Effect of Public Governance Quality: A Suggested Framework was inspired by another study from Bird (2013) theory call where it was deducted that over 50 years of tax research has not come up with a general solution for tax non-compliance across all countries due to peculiarities in the tax environment and therefore recommended that solutions to tax administrations should be tailored to particular tax environments. To respond to that the study sought seeks to understand the peculiarities of Nigeria income tax non-compliance and factors responsible, conceptual and integrative literature research design was used to for the study and the study conducted extensive literature review of scholarly articles (empirical and theoretical) using EBSCO Elsevier, Emerald, SAGE journals and Google search engines variables used for the study were Social Norm, Tax Knowledge and Education, Perceived Audit Probability/ Effectiveness as independent variables and tax noncompliance as the dependent variable with public governance Quality as moderator. The theory of Social contract theory was the philosophical underpin for the stud. The study argued that the factors affecting tax non-compliance are present in all countries of the world; if they are worse in Nigeria, then a moderator could be the problem and public governance quality is plausible given Nigeria's poor record. Facts from previous research support this position. The study also concluded that Public Governance is a moderator for the factors affecting tax non-compliance in Nigeria

Relationship was also established between firms attributes and Tax noncompliance, there is also need to update study up to the year 2026 and in a study conducted by (Stamm & Preston, 2013) on behalf of Price Waterhouse Coopers. The study titled "Tax strategy and corporate reputation: a tax issue, a business issue". was conducted to contribute to addressing the Issue of Tax noncompliance affecting the western worlds. Corporations around the globe were selected as the study populations, 1330 CEO'S from across the Globe were selected as the study samples with 'Trust and Confidence', 'Corporate Reputation' and 'Tax Strategy' as the Independent Variables and Corporate Taxes were used as the dependent variable and Purposive Sampling was used to select the study sample and simple Percentages were used to analyze the data collated. The study findings indicated that tax has moved up the agenda of business leaders around the world and they are concerned about the increasing tax burden, but also aware of a changing public attitude to tax that is threatening to evolve into an even more stringent tax regime. Tax has become closely tied to corporate reputation – and that means that tax issues should be discussed and communicated more carefully than ever before. There was no theoretical Underpinning linked to the research.

Mixed Findings were established in the relationship between firm attributes and tax non compliance robust analysis such as this should be replicated and updated up to 2026 in a study conducted by (Amadiou, et al., 2013) The research titled Intangibles, Export Intensity, and Company Performance in the French Wine Industry was aimed at adding to existing literature in the Study of Intangible efforts and expenses, exports and Financial Performance, the study domain was France with French wine companies as the population of the study and 101 cooperatives and 95 corporations whose activities included one or more stages of wine production and marketing. Between (2003-2006) were sampled using Purposive sampling. Three Sets of variables were used for the analysis which includes Set E1: Tangible and Intangible expenses and Number of employees to control for size. Set E2: Variables that proxy for the level of intangible investment (region, age, education of manager, percentage volume in bottle, output quality) and Set E3: Variables that control for capital intensity and productivity. Intangible Export and Profit Intensity the Tobit model was used in analyzing the secondary data collated and the Profit maximization principle (Edmunds and Khoury, 1976) was the theoretical underpinning guiding the research the findings of the research indicated that effect of exports on financial performance differs depending on whether we consider corporations or cooperatives. In corporations, intangible expenses have a positive impact on profit only when there is a high level of expenses and a high level of export intensity. Whereas the relationship between Intangible expenses and Profits is not very significant.

FINDINGS AND GAP ANALYSIS

Practical Gap

Experts are of the belief that the lasting solution to Nigeria's revenue generation problem is a shift from Oil revenue to Non-Oil revenue sources (Akinmurele, 2022). Taxation is seen as one of the major sources of Non-

oil revenue in Nigeria (Adegbite & Fasina, 2019). However, (Onyeaka & Nwamkwo, 2016) are of the opinion that tax noncompliance is a huge bottleneck to achieving the revenue goals set to achieve from taxation. This research therefore intends to study the effect of firm's characteristics on tax noncompliance with a view to finding effective solutions to tax noncompliance, which would result in boosting tax revenue generation.

Knowledge Gap

Most of the research reviewed on firm's characteristics and tax noncompliance such as (Udeme, et al., 2022), (Maulana, Lestari, et al., 2022), (Gina, et al., 2021) and (Salaudeen & Abdulwahab, 2022), concentrated on the effect of firm's characteristics and tax noncompliance as a whole, however studying which of the firm's attribute has the most effect on tax noncompliance will aid in providing knowledge as to which firm's attribute will be given more emphasis to when forming policies that will reduce tax noncompliance and also improve the chances of having a more efficient revenue generation system.

Literature Gap

While Some of the research such as (Gina, et al., 2021), (Maulana, et al., 2022), (Osariemen, et al., 2021) Showed positive significant effects between firm's attribute and tax noncompliance, other researches such as (Budi, 2019), narrated no Effect between firms attributes and Tax noncompliance, While Researches such as (Popi & Md Kassim, 2018),(Maulana, et al., 2022) and (Amadiou, et al., 2013), reported mixed findings in their analysis between tax noncompliance and firms attributes. This gives room for further research to ascertain the reason for such mixed findings with a view to addressing the literature Gap.

Methodology Gap.

Most of the methodology used were regression although correlation has also been used for the analysis, the interpretation was done to only explain the existence of a relationship between firm's characteristics and tax noncompliance. Future researches can lay more emphasis on analyzing the correlation results to ascertain which firm's attribute has the highest degree of association with tax noncompliance to enable policy makers and future researches lay more emphasis on the attribute with a view to achieving the best result when it comes to solving the Issues of tax Noncompliance.

Time Gap.

Empirical studies on firm attributes and tax non compliance were reviewed up to the year 2024, There is an update on data for the Years 2025 to 2026 therefore More research can be conducted on the Issue of Firm's attribute and tax noncompliance to Include data gathered from 2023 to 2025 to bridge this time gap.

Geographical Gap.

Most of the previous literature reviewed such as (Utaminingsih,et al., 2022), (Budi, 2019), (Popi, & Md Kassim, 2018), (Maulana, et al., 2017), (Fareg , et al., 2018) were conducted in the Asian countries. Bird (2013) believes that over 50 years of research has not resulted to a general solution to tax non-compliance. It is therefore recommended that more contextualized studies should be conducted in West Africa and other developing countries to be able to address issues of revenue generation.

CONCLUSIONS

Based on analysis and discussions above the following conclusions were derived:

1. That there exist relationship between firm attributes and tax non-compliance in some researches while other researches depicted mixed findings across variables used to proxy firm attributes. Few studies showed no relationship
2. Gaps were identified from the review, such as knowledge Gap, literature Gap, time, methodology and Geographical gaps

3. To bridge some of the Gaps future researches could lay more emphasis on variables selected to proxy firms' attributes to establish the variable that have the most influence, and an update on data will also support in bridging the gaps identified
4. That most studies could establish the existence of a relationship between firm attributes and tax non-compliance signifies the harmonisation of institutional practices over time in line with the institutional theory (Herman & Inna, 2020).
5. That mixed findings were detected among variables representing firm attributes could mean that other factors such as tax rates, the benefits of tax evasion, the likelihood of fraud being detected, and the severity of penalties for tax non-compliance, might influence the taxpayers' behaviour in line with the theory of tax morale (Mebratu,2024).

RECOMMENDATIONS

Following the findings and conclusions, recommendations are made as follows:

1. More research should emphasise on the variables that represent firm attributes to understand how each variable and in what context does the variable affects tax non-compliance with a view to finding contextualised solutions to tax noncompliance in line with the recommendations of (Bird, 2013).
2. Emphasis should also be made by researchers to interpret the correlation results to understand the extent to which a variable affects tax non-compliance so as to make future recommendations
3. More research should be directed toward unravelling the reasons behind the mixed findings reported in some studies for instance and understanding whether the factors identified by the theory of tax morale are applicable to the contexts especially in a country like Nigeria, where the New Nigeria Tax act 2025 has Just began operation.
4. Update of research data is recommended to be able to make a more recent and more **robust** analysis and recommendations.
5. Tax institutions should invest more in research and development to understand solutions to tax non-compliance issues that are best suited to their environment.

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