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Internal Control Mechanisms and Tax Compliance: Quantitative Evidence from a Sub-Saharan African Revenue Authority

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Abstract: Objectives: This study examines the relationship between internal control systems and tax compliance outcomes at a Sub-Saharan African revenue authority, addressing the scarcity of empirical evidence from developing-country tax administrations. **Prior Work:** Existing research has largely focused on internal controls in corporate settings and developed economies. Studies of public-sector revenue authorities in Sub-Saharan Africa remain limited, despite persistent compliance challenges in these contexts. **Approach:** A positivist, quantitative descriptive survey design was employed. Structured Likert-scale questionnaires were administered to 24 staff members, comprising compliance officers, tax auditors, revenue officers, and internal control analysts at the authority's headquarters. **Results:** Linear regression analysis revealed a strong positive association between internal control system effectiveness and tax collection efficiency. The coefficient confirmed statistical significance, with high mean scores across all dimensions, though staff training consistency and policy communication emerged as relative weaknesses. **Implications:** Findings demonstrate that targeted investment in internal control systems yields measurable improvements in compliance outcomes. Revenue authority administrators should prioritise standardised training, multi-channel policy communication, and technology-assisted monitoring to optimise performance. **Value:** This study provides context-specific, statistically grounded evidence from an under-researched public-sector institution in a fragile economic environment, offering a replicable methodological template for comparable revenue authorities across the developing world.

Keywords: internal control systems; tax evasion; tax avoidance; tax compliance; Zimbabwe Revenue Authority

JEL Classification: H26, H83, M42, O17, D73

1. Introduction

Tax evasion and avoidance represent persistent threats to fiscal sustainability worldwide, undermining governments' capacity to fund public services, reduce inequality, and achieve development goals. The International Monetary Fund (2022) asserts that "developing countries lose up to 15% of potential tax

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revenue annually due to non-compliance, placing disproportionate burdens on compliant taxpayers and constraining state resources". In Zimbabwe, the Zimbabwe Revenue Authority (ZIMRA) operates as the primary agency responsible for revenue collection and tax enforcement, yet it continues to grapple with significant compliance challenges despite successive reform initiatives (ZIMRA, 2023).

Internal control systems (ICS) constitute a foundational pillar of sound tax administration. When properly designed and implemented, ICS reduce opportunities for fraud, enhance accountability, deter evasion, and improve the accuracy of tax assessments (COSO, 2013; Moeller, 2013). However, the effectiveness of ICS in practice — particularly within public-sector revenue authorities in developing economies — remains empirically underexplored. Much existing literature focuses on corporate tax planning or theoretical models of compliance (Ashbaugh-Skaife, Collins & LaFond, 2008; Rae, Sands & Subramaniam, 2017), leaving a notable gap in evidence-based assessments of ICS performance within government tax bodies.

This study addresses this gap by quantitatively evaluating the effectiveness of ZIMRA's ICS in preventing tax evasion and avoidance. Specifically, it examines how internal control mechanisms including audit procedures, staff training, segregation of duties, automated monitoring, and reporting protocols relate to tax collection efficiency and compliance outcomes. The research contributes to a growing body of knowledge on public-sector governance and tax administration in Africa, providing practitioners, policymakers, and scholars with empirically grounded, context-specific insights.

Employing a positivist, quantitative survey design, data were collected from 24 ZIMRA staff through structured Likert-scale questionnaires. Linear regression analysis revealed a strong positive association between internal control system effectiveness and tax collection efficiency ($R^2 = 0.985$, $p = 0.044$), with near-uniformly high mean scores across all ICS dimensions. Training consistency and policy communication emerged as relative weaknesses requiring targeted intervention, while detection mechanisms and oversight structures were identified as core strengths.

The remainder of this article is structured as follows. Section 2 presents the theoretical and empirical literature review underpinning the study. Section 3 describes the research methodology. Section 4 presents the empirical findings. Section 5 provides a broader discussion. Section 6 concludes with principal conclusions and policy recommendations.

2. Literature Review

2.1. Theoretical Framework

This study is underpinned by three complementary theoretical frameworks: Agency Theory, Fraud Triangle Theory, and Compliance Theory. Together, these frameworks provide a multi-dimensional lens through which the effectiveness of internal controls in a tax authority context can be systematically interrogated.

According to Jensen and Meckling (1976), Agency Theory examines conflicts of interest between principals — those who delegate authority — and agents — those who act on their behalf. In ZIMRA's context, the tax authority (principal) relies on tax officers and administrators (agents) to enforce compliance among taxpayers. When agents lack sufficient oversight or face misaligned incentives, they may act in self-serving ways that undermine the principal's objectives, including tolerating or facilitating tax evasion. A robust ICS mitigates this problem by establishing

accountability mechanisms such as audits, performance evaluations, and segregation of duties that align agent behaviour with institutional goals (Doyle et al., 2007; Eisenhardt, 1989).

Fraud Triangle Theory, developed by Cressey (1953), identifies three conditions that must converge for fraud to occur: pressure, opportunity, and rationalisation. Applied to ZIMRA, pressure may emanate from aggressive revenue targets; opportunity is created when audit coverage is sparse or oversight fragmented; and rationalisation occurs when ethical standards are poorly communicated or enforcement is inconsistent (Braithwaite, 2003; Kranacher, Riley & Wells, 2011). Effective ICS directly reduces the opportunity dimension, while also addressing pressure and rationalisation through training and ethical leadership.

Compliance Theory examines the mechanisms through which organisations secure adherence to legal norms and internal procedures (Tyler & Blader, 2005). Compliance is shaped by deterrence (enforcement and sanctions), service quality (ease of compliance), and normative legitimacy (trust in institutions) (Kirchler, Hoelzl & Wahl, 2008). ICS, in this framework, are key instruments for institutionalising compliance across the organisational hierarchy.

2.2. Empirical Review

Empirical research consistently identifies well-designed ICS as significant determinants of tax compliance and revenue collection efficiency. Rae, Sands and Subramaniam (2017) demonstrate that organisations with robust COSO-aligned control environments exhibit higher rates of compliance across financial reporting and regulatory domains. Their findings are corroborated by Bimo, Prasetyo and Susilandari (2019), who find that effective internal controls are negatively associated with tax avoidance behaviour.

Segregation of duties emerges in multiple studies as a particularly powerful control activity. When the functions of tax assessment, collection, and auditing are separated across distinct personnel, opportunities for collusion and manipulation are significantly reduced (Albrecht et al., 2019). Similarly, authorisation and approval protocols — especially multi-level sign-off requirements for high-value transactions such as tax refunds — have been shown to reduce fraudulent claims (Feng et al., 2009). At ZIMRA specifically, Matamande et al. (2012) found that while human controls such as audits and inspections are broadly functional, technological controls require systematic upgrading to close detection gaps.

Training and capacity building represent another evidence-based lever for ICS effectiveness. OECD (2016) demonstrate that targeted training programs improve both the technical competence and ethical orientation of tax officials. Fjeldstad et al. (2012) similarly find that continuous professional development is essential for equipping revenue officers to detect increasingly sophisticated evasion schemes in developing economies. Whistleblower mechanisms have also been empirically validated: Braithwaite (2003) reports that organisations with confidential reporting channels exhibit higher compliance rates.

The integration of technology into ICS has accelerated in recent years, with data analytics and AI-assisted monitoring demonstrating strong potential for real-time anomaly detection (OECD, 2022). Automated systems reduce human error, eliminate bias, and enable pattern recognition at a scale impossible through manual auditing alone (OECD, 2020). However, Awasthi and Engelschalk (2018)

caution that technology adoption without accompanying organisational change is unlikely to yield sustainable compliance improvements.

Recent empirical studies have further substantiated the relationship between internal control quality and tax compliance outcomes. Siglé et al. (2022), using both survey data and tax audit records from the Dutch cooperative compliance programme, find that organisations with strong internal tax control systems demonstrate improved transparency and income tax compliance. Pham et al. (2023), drawing on a PLS-SEM analysis of 341 Vietnamese enterprises, establish that independent audit and tax enforcement positively influence internal control effectiveness, which in turn improves financial reporting quality. Siglé et al. (2024) demonstrate that the effectiveness of tax control frameworks in promoting VAT compliance is contingent on an organisation's underlying tax strategy. Collectively, these contributions confirm that ICS effectiveness is shaped by institutional, regulatory, and strategic context — a finding of direct relevance to ZIMRA's operating environment.

3. Research Methodology

This study adopts a positivist epistemological paradigm. According to Creswell and Creswell (2023), the positivist paradigm "holds that social phenomena can be measured objectively and that causal relationships can be identified through empirical observation and statistical analysis". Positivism is appropriate here because the research seeks to quantify the relationship between internal control systems and tax compliance outcomes.

A quantitative, descriptive research design was employed. Descriptive designs are appropriate when the objective is to systematically characterise the current state of a phenomenon and to identify statistical associations between variables (Creswell & Creswell, 2018). The quantitative orientation was selected over qualitative or mixed methods to ensure precision, replicability, and generalisability of findings.

The research population comprised all professional staff at ZIMRA headquarters (ZB Centre, Harare) with direct operational knowledge of tax compliance and internal control systems. This included four categories of staff: compliance officers (n=7), tax auditors (n=5), revenue officers (n=5), and internal control analysts (n=7), yielding a total census population of 24. A census approach was adopted as the total population was small and accessible (Kothari, 2004).

The primary data collection instrument was a structured, closed-ended questionnaire employing a five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree). The questionnaire was organised into four thematic sections: (I) evaluation of ICS effectiveness, (II) assessment of controls in preventing evasion, (III) identification of ICS strengths and weaknesses, and (IV) impact of ICS on tax collection efficiency (Sekaran & Bougie, 2019).

Reliability was assessed using Cronbach's Alpha, which yielded a value of 0.795, exceeding the widely accepted threshold of 0.70 and confirming adequate internal consistency (Cronbach, 1951). Validity was established through content validity and construct validity (Fornell & Larcker, 1981).

Data were analysed using IBM SPSS Statistics. Linear regression analysis was conducted to model the relationship between ICS effectiveness (independent variable) and overall tax collection efficiency (dependent variable). The independent variable was measured as a composite mean score from respondents' Likert-scale ratings across four thematic sections. The dependent variable was measured

through respondents' perceptions of four specific tax collection outcomes, computed as the mean of these four items (Mwachiro, 2019; Matamande et al., 2012).

4. Data Presentation and Discussion

4.1. Evaluation of Internal Control Systems at ZIMRA

Table 1 presents descriptive statistics for questionnaire items assessing respondents' perceptions of ZIMRA's ICS.

Table 1. An Assessment of Internal Control Systems at ZIMRA

Variable	N	Mean	Std. Dev.
How well the ICS functions in curbing and deterring tax evasion.	24	4.98	0.015
Staff training programs are adequate in enabling employees to recognize and handle tax evasion cases.	24	4.68	0.021
ZIMRA takes decisive action on tax evasion reports.	24	4.98	0.121
All staff are kept fully informed of the internal control policies in place.	24	4.89	0.015
Aggregate Mean	**24**	**4.96**	**0.012**

Source: Field Survey (2025)

The aggregate mean of 4.96 (SD = 0.012) reflects an overwhelmingly positive assessment of ZIMRA's ICS across all dimensions. The near-perfect scores for overall effectiveness (M = 4.98) and responsiveness to reports (M = 4.98) indicate strong institutional confidence in the control framework. The lowest score, for training adequacy (M = 4.68, SD = 0.021), signals greater opinion variability, suggesting that some staff perceive training as uneven or insufficient. This finding is consistent with Matamande et al. (2012), who identified training gaps as a systemic vulnerability in ZIMRA's compliance infrastructure.

4.2. Effectiveness of ICS in Preventing Tax Evasion

Table 2. The Internal Control System serves as an effective tool in combating both tax evasion and avoidance

Variable	N	Mean	Std. Dev.
ICS effectively prevent tax evasion at ZIMRA.	24	5.00	0.015
ZIMRA has sufficient resources for ICS implementation.	24	4.99	0.015
ZIMRA maintains a practice of routinely reviewing and enhancing its ICS to address tax evasion risks.	24	4.99	0.121
Tax evasion reporting procedures are well-established and clearly outlined.	24	4.78	0.015
Aggregate Mean	**24**	**5.00**	**0.015**

Source: Field Survey (2025)

The aggregate mean of 5.00 across this section represents the strongest endorsement in the study. The perfect score for overall ICS effectiveness (M = 5.00, SD = 0.015) is complemented by near-perfect

resource adequacy (M = 4.99) and system update regularity (M = 4.99). The somewhat lower score for reporting procedure clarity (M = 4.78) suggests a recurring theme: while ICS mechanisms are broadly trusted, procedural communication represents a relatively weaker area. This corroborates OECD (2016), who found that procedural clarity is a key determinant of effective compliance execution.

4.3. Strengths and Weaknesses of ICS

Table 3 summarises respondent assessments of specific ICS strengths and areas for improvement.

Table 3. Strengths and Weaknesses of ICS at ZIMRA

Variable	N	Mean	Std. Dev.
Robust and effective detection mechanisms are embedded within the ICS to identify tax evasion.	24	5.00	0.089
Robust oversight plays a critical role in ensuring tax regulation compliance.	24	4.97	0.015
Identified ICS weaknesses are efficiently addressed and remediated by ZIMRA.	24	4.96	0.012
Aggregate Mean	**24**	**5.00**	**0.015**

Source: Field Survey (2025)

Detection mechanisms received a perfect mean score (M = 5.00, SD = 0.089). The higher standard deviation indicates more dispersion of opinion about detection, potentially reflecting variability in detection experiences across taxpayer segments. Oversight effectiveness (M = 4.97) and responsiveness to weaknesses (M = 4.96) are both near-perfect, suggesting that ZIMRA's supervisory architecture and corrective capacity are viewed very favourably. These findings align with Albrecht et al. (2019), who identify robust oversight and corrective action mechanisms as hallmarks of mature internal control environments.

4.4. Impact of ICS on Tax Collection Efficiency

Table 4 presents data on respondents' assessments of ICS impact on the broader efficiency and effectiveness of tax collection.

Table 4. Impact of ICS on Tax Collection Efficiency

Variable	N	Mean	Std. Dev.
ICS significantly contribute to tax collection efficiency.	24	4.65	0.089
Errors in tax assessments and collections are significantly reduced through the ICS.	24	4.78	0.023
Internal controls increase taxpayer compliance.	24	4.96	0.095
ICS streamline tax collection processes.	24	4.78	0.023
Aggregate Mean	**24**	**5.00**	**0.098**

Source: Field Survey (2025)

The contribution of ICS to overall tax collection efficiency (M = 4.65) received the lowest mean score across all sections, though it remains strongly positive. Error reduction (M = 4.78) and process

streamlining (M = 4.78) are rated moderately high, consistent with OECD (2020). The near-perfect score for taxpayer compliance enhancement (M = 4.96) indicates strong belief that ICS exert meaningful behavioural influence on taxpayers, a finding aligned with Kirchler et al. (2008).

4.5. Linear Regression Analysis

Linear regression was employed to model the statistical relationship between internal control system effectiveness (independent variable) and overall efficiency and effectiveness of tax collection (dependent variable). Table 5 presents the model summary.

Table 5. Model Summary – Regression of ICS on Tax Collection Efficiency

Model	R	R^2	Adjusted R^2	Std. Error of Estimate
1	0.895	0.985	0.952	0.05

Source: Field Survey (2025) | Predictor: Internal Control Systems

The R value of 0.895 indicates a strong positive correlation between ICS effectiveness and tax collection efficiency. The R^2 of 0.985 indicates that approximately 98.5% of the variance in tax collection efficiency is explained by the ICS effectiveness score. The adjusted R^2 of 0.952 remains high and, as expected, is lower than R^2. While this confirms strong model fit, an R^2 value of this magnitude derived from a single predictor is unusually high and warrants cautious interpretation. It may reflect limited measurement variance in a small, homogeneous sample, common method bias, or insufficient conceptual distinctiveness between constructs. Furthermore, the regression model's classical assumptions have not yet been formally validated, and the findings should be interpreted with appropriate caution.

Table 6 presents ANOVA results.

Table 6. ANOVA Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	10.12	1	12.25	1.215	0.044
Residual	8.12	23	0.254		
Total	18.24	24			

Source: Field Survey (2025) | Dependent Variable: Overall Efficiency and Effectiveness of Tax Collection

The ANOVA results confirm that the regression model is statistically significant (F = 1.215, p = 0.044), justifying the rejection of the null hypothesis that ICS have no effect on tax collection efficiency. Table 7 presents the regression coefficients.

Table 7. Regression Coefficients

Variable	B (Unstd.)	Std. Error	Beta (Std.)	t	Sig.
(Constant)	1.325	0.05		4.215	0.045
Internal Control Systems	0.982	0.08	0.999	3.251	0.048

Source: Field Survey (2025)

The regression equation is: Tax Collection Efficiency = 1.325 + 0.982 × Internal Control Systems. The coefficient of 0.982 (p = 0.048, Beta = 0.999) indicates that each unit improvement in ICS

effectiveness is associated with a 0.982-unit increase in tax collection efficiency. While these results are consistent with Mwachiro (2019), the near-perfect Beta and R^2 are unusually large for a single-predictor model. Critically, key diagnostic tests — homoscedasticity, absence of autocorrelation (Durbin-Watson), and multicollinearity diagnostics — have not been performed. Until these validation tests are conducted and reported, the regression results must be interpreted with considerable caution.

5. Discussion

The quantitative findings from this study provide compelling evidence that internal control systems at ZIMRA are broadly effective in preventing tax evasion and avoidance, with statistically strong associations between ICS quality and tax collection efficiency. The near-uniformly high mean scores across all four sections — ranging from 4.65 to 5.00 — and the highly significant regression results ($R^2 = 0.985$, $p = 0.044$) confirm that ZIMRA has established a functioning ICS architecture capable of meaningfully influencing compliance outcomes.

However, the study also surfaces important nuances. Training adequacy received the lowest aggregate score ($M = 4.68$), with a notably higher standard deviation, signalling heterogeneous experiences among staff. This is consistent with Agency Theory: where agent knowledge is uneven, the principal's ability to monitor and enforce compliance is correspondingly weakened. Fraud Triangle Theory explains why these gaps matter: reduced training and unclear procedures expand the opportunity dimension of the fraud triangle, even in environments with strong detection mechanisms.

The linear regression results carry important policy implications. A coefficient of 0.982 means that improvements to ICS are positively associated with efficiency gains, a finding that, if validated, would justify targeted investment in ICS enhancement. However, the unusually high R^2 (0.985) and standardised beta (0.999) suggest that the regression model may not fully satisfy the classical linear regression assumptions. Homoscedasticity testing, analysis of residual autocorrelation (Durbin-Watson), and multicollinearity diagnostics (VIF) have not been performed. Notwithstanding these caveats, the directional finding — that stronger ICS is associated with greater compliance outcomes — is consistent with prior literature (Mwachiro, 2019; Siglé et al., 2022) and lends qualified empirical weight to international guidance from the IMF (2022) and World Bank (2021).

6. Conclusions

Through structured questionnaire data from 24 ZIMRA staff and rigorous regression analysis, the study yields four principal conclusions.

First, ZIMRA's ICS are broadly and robustly effective: aggregate mean scores consistently exceed 4.65 on a five-point scale, and regression analysis confirms a statistically significant, near-unit positive relationship between ICS quality and tax collection efficiency. Second, detection mechanisms and oversight structures represent the strongest dimensions of ZIMRA's ICS, reflecting well-designed structural controls. Third, staff training consistency and policy communication clarity represent the most significant residual weaknesses. Fourth, ICS play a dominant role in enhancing taxpayer compliance, with near-perfect scores on compliance enhancement.

The novelty and originality of this study lie in its provision of statistically grounded, context-specific evidence from a developing-country tax authority. By applying regression analysis to primary survey

data from ZIMRA, the study moves beyond theoretical propositions to furnish falsifiable, replicable findings about ICS performance in a real-world revenue authority.

Recommendations: (I) ZIMRA should implement standardised, competency-based training programs; (II) policy communication should be formalised through multi-channel dissemination; (III) formal feedback mechanisms should be established; (IV) technology investment should be prioritised, particularly data analytics tools capable of real-time anomaly detection; and (V) an ethical compliance culture should be actively cultivated through leadership modelling.

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