



Effects of Institutional Governance Components and Realization of Tax Revenue in Nigeria

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ABSTRACT

The study investigates the effects of institutional governance components on realization of tax revenue in Nigeria, using time series data that cover periods from 1998 to 2023. The empirical techniques used in this study are descriptive and inferential statistics. The study found that many of institutional governance variables are not statistically significant due to data outliers, as indicated by their high p-values: (VAA (-1) p-value of 0.3991 > 0.05); PSAV (-1) p-value of 0.6092 > 0.05); GEF (-1) p-value of 0.3493 > 0.05); RGQ (-1) p-value of 0.1344 > 0.05); ROL (-1) p-value of 0.6005 > 0.05); COR (-1) p-value of 0.8399 > 0.05). The overall model is statistically significant with p-value of 0.001795 < 0.05, suggesting that the independent variables collectively have a significant impact on the dependent variable. The study concludes that IGCs have significant influence on Nigeria's realization of tax revenue. The findings affirm that IGCs should be central considerations in policy-making to optimize tax revenue realization in Nigeria.

INTRODUCTION

Governance focuses on change for the better and has been described as a sine qua non-facet that bring into line with comprehensive fiscal and economic policies. It is significant for bring about and supporting environs that upholds strong and equitable development (Mo Ibrahim Foundation, 2024). Nigerian government seems to think through taxation as an avenue to improve the economy. Taxation was the way to enhance the quality of institutional governance, specifically in countries where it has become expedited by the government to Realize Tax Revenue (RTR) to perform its obligations to the populace (OECD, 2022).

Yagboyaju and Omosefe (2024) postulated that governance comprises the formal and informal activities that govern how public decisions are made and public actions are carried out from the view of upholding a country's legitimate principles. Furthermore, governance shows how society brings about and carries out stances that induce policy making to fulfil its political, economic and social sectors (Yagboyaju, 2024). Institutional governance components comprise of Voice and Accountability (VAA) According to Ohemeng and Ayee (2024) reveal the absence of aspects of development including voice and accountability, concerning human rights and dignity, all of which distinguish liberal democracy, which is more prominent globally.

Political Stability and Absence of no violence (PSAV) emphasized on the control of internal legal, and external stability. Moravsik, (2018) posited that due to poor governance in African countries, which have become an institutional problem. This has resulted as an arduous to handling the outflow of funds Government Effectiveness (GEF) according to Ahlborn, Markus, Rainer, and Schweickert. (2018) conveys discernment of the policy design, execution, and the reliability of the government's assurance of such policies.

Regulatory Quality (RGQ) components for social governance are the compassion of the government's ability to encourage the improvement of the private sector. Lee, Olasehinde-Williams, and Olanipekun (2021) debated that alignment concerning the market, society, and the development of the private sector may give the impression of insignificant, observing a haven of the private sector resulting in sequences of predicaments that have transpired in recent times.

Rule of Law (ROL) is the basis for socio-economic development. Oseghale (2020) lay down that the ROL is the beginning for reviewing the performances of governments in today's world. Corruption according to Shliefer and Ishny, (1993), was described as the deception of private use by a public official in infringement of the rules to abuse the rights of the individual, it is motivated by a nonexistence of active supervision of the contract between the public and the government officer. Jimoh, Adegoriola & Adeyemo, (2020) identified taxes as an enforced payment levied by the government on physical persons such as companies, to sustain the expenditure acquired in offering collective welfares to the citizens of a country. Therefore, Olunga & Solomon, (2019) defined revenue as the total amount of retributions that results to the government in order to raise fund towards the provision of various public expenditures. The failure of governance in Nigeria has demonstrated the worsening dimensions of political

leaders being aware of systemic risks such as corruption and socioeconomic inconsistencies within Nigerian democracy regenerate to run uncontrolled.

Given all these, the problem of Nigeria's low realization of tax revenue remains unresolved due to poor economic management that threaten the growth of the Nigerian economy and heralded by inability to control operations (Ndiaye, 2019). The primary objective of this study is to examine the effects of institutional governance components on realization of tax revenue in Nigeria over the twenty-five years, 1998 to 2023 using the vector autoregressive model. Based on the above the objective of this paper, six hypotheses stated in the null form was postulated in this study are stated as follows:

Ho₁: Voice and Accountability (VAA) do not significantly influence the realization of tax revenue in Nigeria.

Ho₂: Political Stability and Absence of no Violence (PSAV) do not significantly influence the realization of tax revenue in Nigeria.

Ho₃: Government Effectiveness (GEF) do not significantly influence the realization of tax revenue in Nigeria.

Ho₄: Regulatory Quality (RGQ) do not significantly influence the realization of tax revenue in Nigeria.

Ho₅: Rule of Law (ROL) do not significantly influence the realization of tax revenue in Nigeria.

Ho₆: Corruption (COR) do not significantly influence the realization of tax revenue in Nigeria.

The remainder of this paper is structured as follows: the second part reviews the conceptual, theoretical and empirical on institutional governance components while the third part is on methodology adopted, the fourth indicates the conclusion in the study and finally, the study recommendations.

Conceptual Review

Institutional Governance Components such as VAA, PSAV, GEF, RGQ, ROL, and COR are discussed in sequence as stated below:

1. Voice and Accountability (VAA): VAA is an important component, and plays a key role in the realization of tax revenue. According to Kosack and Fung, (2014) predicted that VAA is vibrant component of governance, it was basically known that citizens, as well as organizations, have an important role to show result in governance machineries.
2. Political Stability and Absence of Violence (PSAV): PSAV is one of the most rapidly declining components of Institutional Governance. The concept of PSAV is the development by which governments are chosen, monitored, and replaced. Research by Moravsik, (2018) posits that in Africa, poor governance is untenable to the outflow of funds and impedes people, from keeping development going. However, institutional issues prevented growth in the country, resulting in institutional problems.
3. Government Effectiveness (GEF): GEF plays an important role in the maintenance of good Institutional Governance. According to Zhai (2020) posited that competence and value are major forms of upright governance to enrich clarity and responsibility at all level of government activities.

4. Regulatory Quality (RGQ): RGQ is fast becoming a key instrument in Institutional Governance Component. RGQ expresses broad guidelines to encourage private sector sustainability. However, regulation was a contrivance for the country to get things done by scheming sustainability of its environment.
5. Rule of Law (ROL): ROL is an increasingly important area Institutional Governance Component. ROL according to Yagboyaju and Akinola, (2019) posited that by upholding of rights, and agreements, as well preventing personalities from functioning imprudently.
6. Corruption (COR): Investigating COR is a continuing concern within the Institutional Governance Component. According to Pavan, Reginato, and Landis (2018), institutional governance components are internal power that stimulates the performance of government organizations. However, a major problem with this category is bad governance, which causes increased political and social risks, institutional failure, rigidity, and a worsening in the capacity to cope with shared problems.
7. Realization of Tax Revenue (RTR): Traditionally, RTR is the fundamental to what has to be included as revenue subject to taxation. ICAN, (2021) substantiated that realization of tax revenue constitutes both Oil and Non-Oil Revenue. For the Nigeria factor, the support of international standards on information exchange for tax purposes. ICAN, (2021) further emphasized that, for Federal Inland Revenue Services (FIRS) to have better access to information that it would hitherto, in its authority to act outside Nigerian Jurisdiction. The jurisdiction ought to assist in making available information to one more sharing jurisdiction. Given this, information exchange would be valuable where a province has acquaintance of any multinational corporations' tax affairs that may result in a tax loss in one more territory, thereby reducing taxes.

LITERATURE REVIEW

Institutional Theory

Institutional theory was developed by (DiMaggio and Powell 1983) for governmental integrity. Justification for using institutional theory to anchor this study premised on previous works of Lima, Aguiar, & Lui, (2021); Howlett, Mukherjee, & Rayner, (2018). This theory aids as a foundation for accepting the susceptibilities intrinsic in the government systems and the potential for tumbling breakdowns in governance. By draw attention to the interconnectedness and interdependence of institutional governance and realization of tax revenue, this theory give emphasis to the value of regulatory oversight.

One of the potencies of institutional theory is its ability to provide a framework for identifying and assessing systemic weaknesses. By analysing the various avenues through which institutional theory can transmit, regulators can develop mediations to mollify the likelihood and awfulness of bad governance. Stress testing, for example, allows control device to kindle hostile state of affairs and appraise the resilience of corruption, Mis-Management both in private and public sectors, thereby improving the general firmness of the system.

Social Interactions Theory

Social interactions theory was advocated by Homans (1958) and lean-to light on the systemic consequences contrived between government institutions and taxpayers. By admitting that the breakdown of individual institutions might have appalling consequences for the broader economy. This theory emphasizes the position of governing measures to ease moral hazard and guarantee taxpayer compliance. One of the fundamental intuitions of social interactions theory is its identification of the inherent government support enjoyed by systemically important institutions. This acknowledgement has impelled policymakers to contrivance procedures designed at lowering the probability of bailouts and improving the resilience of these institutions.

Review of Empirical Literature

The study has been reviewed based on the objectives of the study. Saptono and Mahmud (2022) examined the effects of institutional variables on tax performance, using unbalanced panel data from 79 developing countries for the 2002-2019 period. From their study, it was established that countries with low corruption levels and good governance value might yield further tax revenues. Therefore, the researchers suggested that combating corruption and cultivating the value of governance necessitate being likely to attain ideal tax revenues in the future.

Johnson and Omodero (2021) examined the effect of two variables such as political (political stability), institutional (corruption), and bad governance, using a time series data set from 2000 to 2020 and further adopting Ordinary Least Square (OLS). The results show that corruption and political instability have a positive and significant. While bad governance has a positive and insignificant impact.

Based on the empirical reviewed, the scope of their studies was limited in terms of year coverage that is between 1-3years, variables scope, very few number of variables in most of the studies were used, methodologies in term of evaluation used for their studies were not robust enough, because most of the studies used simplified method like percentage, Analysis of variance (ANOVA).

Furthermore, geographically most of the studies were based on foreign and none of the studies talked about in Nigeria. These are the gaps in existing literature which the researcher tries to bridge in the study. Therefore, this study would like to improve upon on those gaps highlighted by using larger scope like twenty-five years, use more variables and use more robust methodology like vector autoregressive model and the study would be based in Nigeria.

Figure 1. Presents the Conceptual Framework of the Inter-Relationship among the Variables used in the Study. The summation of direct and indirect taxes represents the dependent variable while the six World Governance Indicators stand for the explanatory variables.

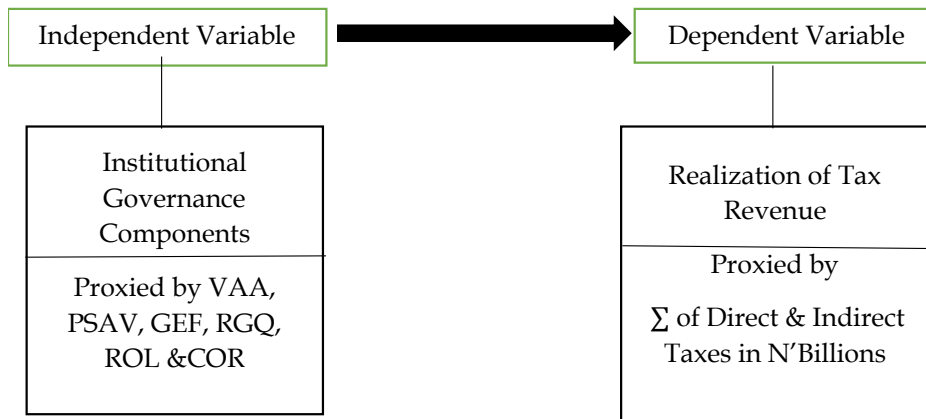


Figure 1. Conceptual Framework
Source: Researcher’s Conceptual Model, (2025)

METHODOLOGY

This study adopts ex-post facto research design which relates the use of historical and secondary form of data which are not, under the control of the researcher. The major sources of data for this study were obtained from Central Bank of Nigeria Annual Report, World Governance Indicators, and Federal Inland Revenue Service Annual Report. Descriptive statistics was used to assist the researcher in describing the intrinsic statistical behaviour of the time series. These include the following mean, median, minimum, maximum, standard deviation, skewness, kurtosis, and Jacque bear. Data analysis was subjected to various pre-diagnostic tests. Therefore, for the objective of the study, the researcher used Vector Autoregressive Estimates.

Model Specification

The econometric form of the model can be expressed as:

$$RTR_t = \alpha_0 + \beta_1 VAA_t + \beta_2 PSAV_t + \beta_3 GEF_t + \beta_4 RGQ_t + \beta_5 ROL_t + \beta_6 COR_t + \mu_t \dots 1.1$$

Where:

RTR_t =Realization of Tax Revenue, IG= Institutional Governance: VAA=Voice and Accountability, PSAV=Political stability and Absence of Violence, GEF = Government Effectiveness, RGQ=Regulatory Quality, ROL=Rule of Law, COR=Corruption, α=Constant, μ_t= Error Term, t= Time β=Beta, β₁, β₂, β₃, β₄, β₅ and β₆, are the Beta coefficients of the regression equation.

RESULTS AND DISCUSSION

Descriptive Statistics

This part of the analysis arranges for a summary of the data set while an attempt is also made to describe the key features of the data. The descriptive analysis of the time series data obtained is done for each model in the study. The table displays the mean, median, maximum, minimum, standard deviation, skewness, kurtosis, and Jarque Bera statistics of the series to determine the series suitable for running the vector autoregressive estimates established on the normality test governed by the P-value of the statistics.

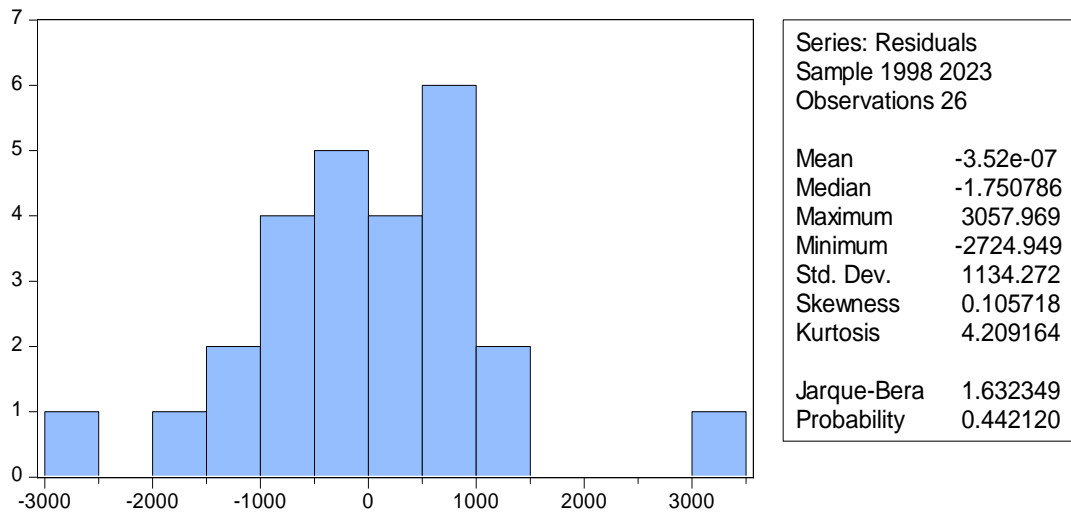


Figure 2. Histogram and Statistical Summary of the Residuals for the Examination of the Effect of IGCS on the Realization of Tax Revenue
 Source: Researcher's Computation, (2025)

As shown in Figure 2 above, the histogram and statistical summary of the residuals for the examination of the effect of IGCs on the realization of tax revenue in Nigeria suggest that the residuals are approximately normally distributed. The mean of the residuals is close to zero ($-3.52e-07$), and the standard deviation is 1134.272, indicating that the residuals are spread around the mean with a moderate dispersion. The skewness value of 0.105718 is close to zero, suggesting that the residuals are symmetrically distributed around the mean. The kurtosis value of 4.209164 is slightly higher than the normal value of 3, indicating a mild presence of outliers or a slightly heavier tail distribution. The Jarque-Bera test statistic of 1.632349 with a probability of 0.442120 suggests that the null hypothesis of normality cannot be rejected. This indicates that the residuals do not significantly deviate from a normal distribution, which is desirable for the validity of the regression model. Overall, the residuals appear to be normally distributed, supporting the assumptions of the regression analysis and the reliability of the results.

Diagnosics Test Result

Researcher further carried out diagnostic tests to justify the acceptability of the Model, such tests are tests of serial correlation and tests of heteroscedasticity to establish the validity and reliability of the Model. Explanations of the diagnostic test results are now presented as follows:

Table 1. Breusch-Godfrey Serial Correlation LM Test for Examination of the Effect of IGCs on the Realization of Tax Revenue in Nigeria

F-statistic	0.926551	Prob. F (2,9)	0.4306
Obs*R ²	4.439344	Prob. Chi-Square (2)	0.1086

Source: Researcher's Computation, (2025)

Interpretation of Results

As shown in Table 1, the Breusch-Godfrey Serial Correlation LM Test was conducted to examine the effect of IGCs on the realization of tax revenue in Nigeria. The results indicate that there is no significant serial correlation in the

residuals of the model. The F-statistic of 0.926551 and its corresponding p-value of 0.4306 suggest that the null hypothesis of no serial correlation cannot be rejected. Similarly, the Obs*R-squared value of 4.439344 with a p-value of 0.1086 reinforces this conclusion. These findings imply that the model does not suffer from serial correlation issues, indicating that the residuals are independently distributed, which is desirable for the validity of the regression analysis.

Table 2. Heteroskedasticity Test: Breusch-Pagan-Godfrey for Examination of the Effect of IGCs on the Realization of Tax Revenue in Nigeria

F-statistic	0.281372	Prob. F (14,11)	0.9857
Obs*R ²	6.855747	Prob. Chi-Square (14)	0.9401
Scaled explained Sum Squared (SS)	1.969044	Prob. Chi-Square (14)	0.9999

Source: Researcher’s Computation, (2025)

Interpretation of Results

As shown in Table 2, the Breusch-Pagan-Godfrey test for heteroskedasticity was applied to examine the effect of IGCs on the realization of tax revenue in Nigeria. The results show that there is no evidence of heteroskedasticity in the model. The F-statistic of 0.281372 with a p-value of 0.9857 indicates that the null hypothesis of constant variance cannot be rejected. Additionally, the Obs*R-squared value of 6.855747 with a p-value of 0.9401, and the Scaled explained SS value of 1.969044 with a p-value of 0.9999, further support the absence of heteroskedasticity. These findings suggest that the variance of the errors is constant across observations, which is a desirable property for ensuring the reliability of the regression results.

Table 3. Examination of the Effects of IGCs on the Realization of Tax Revenue in Nigeria

Variables	Coefficient	Std. Error	t-Statistic	Prob.
RTR (-1)	0.819804	0.295108	2.777982	0.0180
RTR (-2)	-0.120352	0.278513	-0.432123	0.6740
VAA (-1)	-3785.478	4315.522	-0.877177	0.3991
VAA (-2)	2949.998	3818.404	0.772573	0.4561
PSAV (-1)	1861.385	3537.763	0.526147	0.6092
PSAV (-2)	-3952.291	3434.695	-1.150696	0.2743
GEF (-1)	2242.689	2294.249	0.977527	0.3493
GEF (-2)	-9.366675	1814.811	-0.005161	0.9960
RGQ (-1)	-1576.244	975.3056	-1.616154	0.1344
RGQ (-2)	754.9974	938.1779	0.804749	0.4380
ROL (-1)	2387.775	4428.715	0.539158	0.6005
ROL (-2)	-1512.683	3979.344	-0.380134	0.7111
COR (-1)	3.888692	18.79371	0.206915	0.8399
COR (-2)	-20.85166	21.20035	-0.983553	0.3465
C (15)	570.0284	2221.112	0.256641	0.8022
R-Square	0.892063	Mean dependent var		6646.577
Adjusted R-Square	0.754689	S.D. dependent var		3452.490
S.E. of regression	1709.979	Akaike info criterion		18.02000
Sum squared resid	32164323	Schwarz criterion		18.74582
Log likelihood	-219.2599	Hannan-Quinn critter.		18.22901

F-statistic	6.493679	Durbin-Watson stat	1.866720
Prob(F-statistic)	0.001795		

Source: Researcher's Computation, (2025)

As shown in Table 3 above, the regression results indicate a strong model fit with an R-squared value of 0.892063, suggesting that the independent variables explain approximately 89% of the variability in the dependent variable. However, the adjusted R-squared, which accounts for the number of predictors in the model, is lower at 0.754689 indicating a moderate adjustment. The coefficients represent the estimated impact of each predictor on the dependent variable. Still, many of them are not statistically significant, as indicated by their high p-values (greater than 0.05). Only RTR (-1) has a p-value (0.0180) that indicates statistical significance, suggesting it has a meaningful effect on the dependent variable. The standard errors measure the accuracy of the coefficient estimates, with larger values indicating less precise estimates. The t-statistics test the null hypothesis that each coefficient is equal to zero. Coefficients with t-statistics above 2.777982 in absolute value typically indicate statistical significance, which again only applies to RTR (-1) in this model. The F-statistic of 6.493679 with a corresponding p-value of 0.001795 indicates that the overall model is statistically significant, suggesting that the independent variables collectively have a significant impact on the dependent variable. The Durbin-Watson statistic of 1.866720 suggests that there is no significant autocorrelation in the residuals.

The overall significance of the model affirms that IGCs, as a collective group, are vital in understanding the realization of tax revenue dynamics. Additionally, the absence of significant autocorrelation in the residuals strengthens the confidence in the reliability of these findings, indicating that the model's assumptions are well-founded and the results are robust.

Findings have revealed that institutional governance components in Nigeria have a considerable effect on realization of tax revenue. Many of them are not statistically significantly, as indicated by their high p-value greater than 0.05. They are inconsistent with (Al-Arif, Arisman, & Harahap (2020); Kyarem, Sani, Oyolola, & Lawal (2020)). It is resilient to institutional theory due to institutional challenges and weak governance, as well as poor policy implementation, corruption and political instability are the primary causes of the political challenge. Only Realization of Tax Revenue (RTR (-1) has a p-value of $0.0180 < 0.05$ that indicates statistical significance, suggesting it has a meaningful effect on the dependent variable. This is consistent with (Tahseen & Eatzaz, (2010) and reinforced by institutional theory because fiscal corruption as well as political institutions in tax administration reduces corruption as required by law. The overall significance of the model affirms that IGCs, as a collective group, are vital in understanding tax revenue dynamics. Additionally, the absence of significant autocorrelation in the residuals strengthens the confidence in the reliability of these findings, indicating that the model's assumptions are well-founded and the results are robust.

CONCLUSIONS AND RECOMMENDATIONS

The study concludes that IGCs have significant in influencing Nigeria's realization of tax revenue. Although the regression models show strong explanatory power, the variation in the significance of individual predictors suggests that certain factors within IGCs have a more substantial impact than others. This necessitates a targeted approach to isolate and enhance the influence of the most critical governance factors. Lack of transparency, accountability and consistency, as well as institutional weaknesses such as judicial systems provide fertile ground for growth of bribery, extortion, fraud, embezzlement and influence peddling in Nigeria are the implication of corruption. The findings affirm that IGCs should be central considerations in policy-making to optimize tax revenue realization in Nigeria.

FURTHER STUDY

This research still has limitations, so further research needs to be carried out regarding the topic to perfect this research and increase insight for readers: Isolation of impactful variables future research should focus on isolating and examining the most impactful variables within IGCs to provide deeper insights into their specific contributions to the realization of tax revenue. This will help in refining policy measures and improving their effectiveness.

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