

Education Tax Revenue and Teaching Practice in Nigerian Tertiary Institutions: Evidence from Tetfund Interventions

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ABSTRACT:- This study focused on Education tax Revenue and teaching Practice in Nigeria Institution: evidence from Tetfund Intervention. Data were collected from tertiary institution enlisted in tetfund which is about two hundred and fifteen (215) tertiary institution which are made up of (81) University, (60) Polytechnics and (70) College Of Education. The data collected were analysed using simple regression. The finding revealed that education tax revenue have no significant effect on teaching practice intervention in tertiary institutions. The study then recommend that a clarion call should be made for more intervention in conference attendance and teaching practice in tertiary institution in Nigeria for academic growth and nation Buildings, and that Tetfund should be the one equipping institutions with teaching practice equipment.

Keywords: Education, TetFund, Teaching Practice, Tertiary Institutions, Tax Revenue.

I. INTRODUCTION:

The quality of teaching in tertiary institutions is a critical determinant of human capital development and national economic transformation in Nigeria. At the tertiary level education plays a particular important role in developing the skilled required for innovation technological advancement professional development and national competitiveness. According to Omodero(2019)Educational development and funding government around the world hold in high regard, reason being that a country human capital is its most valuable resource at any given time and when a national human capital is well developed it promotes rapid economic growth. A definition of tax states that tax is a compulsory levy imposed on a subject or upon his property by the government to provide security, social amenities and create condition for economic well-being of the society, Appah&Oyandongham(2011). Taxation is the most important source of revenue for modern government typically accounting for ninety percent or more of their income, According to Ibanichuka, Akaniand &Ikebujo (2016) the economic history of both developed and developing countries reveal that tax is an important tool in the hand of government, not only to generate revenue but also to achieve goals as influencing the direction of investment and taming the consumption of certain goods and service. In the seventies, the Nigeria government was able to invest huge sum of money into education sector mainly as a result of the considerable increase in wealth bought about by huge crude oil sales, Ugwoke(2013) by the time the oil glut of 1980's came, the funds needed in the education sector was already enormous and the poor economy could no longer carry the burden of education because through the income had shrink considerably the number of educational institutions and enrolment has increased, the Government that rushed and taken over schools from missionaries and private priorities at the nuke of oil boom found itself in a dilemma, Ugoke(2013), the budgetary allocation to education by all the three tires of government in Nigeria, grossly fall short of the UNESCO prescription of 26% of the total budget each year. Critically, education was receiving less than 2 percent of the GDP and this poses a serious danger to the country's tiny term growth and development prospect, Ugwoke(2013) he went further to said that Nigeria became one of the worst funded, most dilapidated and fastest decaling sector in terms of infrastructures, capacity building and quality of output the effect of all these was perennial industrial action(strikes) by lecturers in the Nigeria tertiary educational system.

In order to end eradicate the problem of funding education in Nigeria, the administration of the former Head of state of Nigeria Ibrahim Babangida government decided to constituted the commission on the review of higher education in Nigeria(the Grey Lange Commission) to review the post- independence Nigeria higher education after Lords Ashby's commission of 1959 to arrest the situation. Tetfund (2014). The tertiary educational trust Fund (TETFUND) was established by an act of National assembly in June 2011, Oraka et

al(2017) the education tax fund act cap E4 laws of the federation of Nigeria 2004 and the education tax fund (Amendment) act No17 of 2003 were both repealed by the new law. The fund was established according to Gideness on assessing TETFUND (2014) to manage and distribute education tax receipt to the federal and state tertiary education intuitions in Nigeria. The 2.5% education tax that is deducted from the assessable profit of businesses registered in Nigeria is the funds primary source of funding-Eneiga(2024). The Federal Inland Revenue service (FIRS) is in charge of collecting the levies on the other hand all incorporated bodies must pay at a rate of 2.5% on the assessable profit, education tax revenue therefore represent an important source of financing for intervention activities in Nigeria public tertiary institution. The resources generated through the tax are intended to support activities that contribute to the rehabilitation, restoration and consolidations of tertiary education. Tetfund areas of intervention include physical infracture for teaching and learning, instructional materials and equipment academic staff haring and development research and other support progremmes Tetfund historical intervention report further demonstrate that its activities extend beyond physical infracture, in its 2017 annual report identified professional assessment monitoring and workshops and service for stakeholders, more resent tetfund publication also include specific records in teaching practice supervisions and academic staff records in teaching practice supervision and academic staff training and development, making these partentionaly relevant indicators for examing the relationship between tetfund intervention and teaching quality.

Despite the significant resources channeled into tertiary education through education tax revenue question remains concerning the extent to which these resource have produced observable improvement in teaching quality .the existence of increase funding do not automatically guarantee improved teaching outcomes. The effectiveness of information may depend on the amount of funding received, the area in which funds are deployed the efficiency of project implementation. Institutional capacity and accountability mechanism. The central issue therefor is whether education tax revenue and tetfund interaction has significantly contributed to improving teaching quality in Nigeria tertiary institution. The study seeks to address this issue by examing the relationship between education tax revenue, tetfund intervention teaching quality in Nigeria public tertiary intuition.

1.2 Statement of the Problem

The Nigerian tertiary education system has experienced persistent challenges associated with inadequate funding, deteriorating infrastructure, insufficient instructional materials, limited staff development opportunities and increasing student enrolment. These challenges may negatively affect the capacity of tertiary institutions to provide effective teaching and learning.

In response to these challenges, the Nigerian government established TETFund as an intervention agency funded principally through education tax revenue. The Fund has provided financial support to public tertiary institutions through various intervention programmes. The underlying expectation is that education tax revenue, when effectively collected and appropriately deployed, should improve the quality of tertiary education.

However, the continued existence of concerns about teaching and learning quality raises questions about the effectiveness of these interventions. If education tax revenue is increasing but teaching quality remains unsatisfactory, it becomes necessary to investigate whether the resources are translating into meaningful educational outcomes.

A further problem is that much of the public discussion surrounding TETFund has focused on the volume of funds disbursed and physical infrastructure projects, while comparatively less attention may be given to the direct relationship between education tax revenue, teaching-related interventions and teaching quality. It is therefore important to empirically investigate whether education tax revenue and specific TETFund interventions have a significant effect on teaching quality.

Another problem concerns the measurement of teaching quality. Teaching quality is multidimensional and cannot be adequately represented by a single indicator. It may involve academic staff capacity, lecturer-to-student ratios, availability of instructional resources, access to modern teaching technologies, staff development and student learning outcomes. This study therefore seeks to provide a more structured empirical assessment of the relationship between education tax revenue, TETFund interventions and teaching quality.

The problem addressed by this study is consequently the lack of sufficient empirical evidence on whether the financial resources generated through education tax and channelled through TETFund have significantly improved teaching quality in Nigerian tertiary institutions.

1.3 OBJECTIVES OF THE STUDY

To determine the effect of education tax revenue on teaching practice interventions in tertiary institutions in Nigeria.

1.4 RESEARCH QUESTIONS

To what extent do education tax revenue influence teaching practice in tertiary institutions in Nigeria?

1.5 RESEARCH HYPOTHESES

Education tax revenue have no significant influence on teaching practice interventions in tertiary in Nigeria.

1.6 SCOPE OF THE STUDY

The study focuses on the effect of education tax revenue and TETFund interventions on teaching quality in Nigerian public tertiary institutions.

The study covers public universities, polytechnics and colleges of education that benefit from TETFund interventions. For empirical analysis, the recommended period is **2015–2025**, subject to the availability and consistency of institution-level data.

II. LITERATURE REVIEW.

2.1 Conceptual Explanation.

2.1.1 Education:

Education and social security are amongst the most important public expenditure in most developed countries. The education system to a large extent determines future human capital and is therefore crucial to productive capacity. In English term ‘Education’ has being derived from two latin word educare(Educere) and educatum. “Educre means to train or mould.it again mean to bring up the lead not or draw out prolusion from inward to outward. The term “education” denotes the act of teaching.it throws light on principles and practice of teaching.

According to Oxford advance learners English Dictionary Education is defined as the process of training and instruction especially of children and young people in school, colleges etc. which is designed to give knowledge and develop skills. Education is defined in the encyclopedia American as the process by which an individual gain knowledge or insight or develop attitude or skills. Goel etal(2013)penned that learning not only provides skills such as technological and scientific competence but it also motivates, justifies and supports networks for pursuing and engaging these skills. According to Evans-obinna et al(20170 as quoted by Omodero et al(20230 that the value of schooling the United nations scientific and Cultural Organization(UNESCO) endorse that economies particularly underdeveloped and emerging ones invest up to 25% of their spending plan on schools in order to promote long-term development that is productive. Education in Nigeria is directed toward, self-realization, better human relationship individual and natural efficiency, effective citizenship natural consciousness, natural unity survival cultural economic, political, scientific and technological progress(Federal Government of Nigeria(2004).

In Nigeria education is generally stratified into three section which are Basic, Post basic/senior secondary and Tertiary education, Ogungbenle92016) and the responsibility for administrating the education sector in Nigeria are shared among the Federal, State and Local Government the Federal government is involved directly in tertiary education. The state take care of secondary while Local government handles primary education.

2.1.2Tertiary education:

Higher Education which is also referred to as post-secondary or tertiary education is the power house of manpower production in any nation and plays prominent role in promoting education for sustainable development. It is the level of education in Higher institution of learning such as Universities, Polytechnic, College of Education and other institution of Higher learning offering correspondence course, diplomas and certificates, According to National policy on education of the Federal Republic of Nigeria (FRN 2004) tertiary education is the education given after secondary education in colleges of education, Polytechnics, monotechnics, Universities and other institutions offering correspondence course. Also higher education is being recognized as a fundamental instrument for the construction of knowledge economy and development of human capital all over the world-World Bank (1999).

2.1.3 Teaching Practice.

Teaching practice is seen as an important aspect of teaches education programme, it is like house man ship in Medicine and student industrial work experience scheme (SIWES) for Engineers and some other related course in college of education and court attachment for lawyers, Nnenna&Olanrewaju(2015).Teaching practice offers student teachers the opportunity to learn the basic skills of teaching within acquired knowledge into actual practice ,Jekayinta(2012) teaching practice is a compulsory course for all aspiring student teachers registered in a teacher preparation program in Nigeria, Aglazor(2017).The National Commission for Colleges of Education (1996), highlights the objectives of teaching practice as follows: to help the student-teachers

develop positive attitude towards the teaching profession; expose student-teachers to real life experience under the supervision of professional teachers; enable student-teachers discover their own strengths and weaknesses in teaching; provide a forum for student teachers to translate educational theories and principles into practice; familiarize student-teachers with school routines; expose student-teachers to the total school environment; provide student-teachers with the necessary skills, competencies, personal characteristics and experiences for real time teaching after graduation; and serve as a means of assessing the professional competences of student-teachers. TETFund introduced the Teaching Practice Intervention as a strategic approach towards enhancing Teaching Practice Supervision and The Provision of funding for procurement of Micro Teaching Equipment (e.g Projectors, Computers, White Boards, Audio-Visual Sets, Cameras, Slide Machines etc) for beneficiary Colleges of Education (COEs) in Nigeria (TETFund, 2017).

2.2 Empirical Review of the Study

Isah(2024) examined “Effects of Tetfund Intervention Policy on Academic Staff Development of Polytechnics in Jigawa State” focusing on assessing the effects of Tetfund interventions on the professional growth and development of academic staff in three Polytechnics within Jigawa State. It aims to analyze how Tetfund initiatives have influenced the training, skills enhancement and overall academic capacity of staff members in Polytechnic institutions in the State. The methods they used to gather data are from documents of the interventions obtained from the Polytechnics in the State which satisfied the data demands of this conceptual research. The study delves into the effectiveness of Tetfund policies in promoting educational research, staff training and development within the Polytechnic of Jigawa State. It also highlighted some of the challenges associated in accessing the interventions which to some extent create hurdles for academic staff development. Some recommendations were offered for the easy access to the interventions for academic staff development in Jigawa State and other States in the Federation.

Ugwuanyi (2014) undertakes an eleven-year period study of the activities of Education Tax Fund (ETF) upon Nigerian tertiary institutions with the target of revealing how Education Tax Fund has helped in enhancing the educational development of Nigerian Tertiary Institutions. Various analytical tools were employed in appraising data generated from the publications of the operations department of the Education Tax Fund and some other Federal Government publications. The research found out that ETF has made significant positive impact towards improving the educational sector in Nigeria by construction of various intervention projects and improving the teaching and learning conditions of both students and lecturers., and that each tertiary institution has its own criteria (subject to TETFund directives) for determining which lecturer becomes a beneficiary.

Yusuf and Alao (2022) looked into the Adoption of Information and Communication Technology: a Strategy for Promoting Lecturers’ Effectiveness in Nigerian Universities. To this end, the concept of information and communication technology with relevant theories and models were examined. Concept of lecturers’ effectiveness, usefulness of ICT and their challenges were critically examined. The challenges include inadequate power supply and poor funding. The study concludes that the importance of ICT in Nigerian universities cannot be underestimated, hence the need for integration of ICT for effectiveness of lecturers’ job.

Okoror et al (2024) examine the relationship between academic development of tertiary institutions and education tax in Nigeria. Secondary data covering the period from 1999-2018 were sourced from Tertiary education trust fund, and Bureau of statistics. The study adopted the Ordinary Least Square estimations technique for data analysis. The result of the empirical analysis shows that on the average, there is a significant relationship between education tax and academic development in tertiary institutions in Nigeria. It is therefore recommended that relevant government agencies should put appropriate strategies in place to ensure that monies meant for academic development are not misappropriated for other purpose forthwith.

Olatunji et al (2024) worked on the impact of Tertiary Education Trust Fund (TETFund) intervention on staff development in three tertiary institutions in Kogi State: Prince Abubakar Audu University (PAAU) Anyigba, Kogi State Polytechnic, and Federal College of Education Okene. Focused on the challenges of inadequate education financing in Africa, particularly Nigeria, the study aims to (1) review the TETFund Intervention Policy and (2) assess its effects on staff development in Nigerian universities. Utilizing a survey research design, data were collected from 1,098 respondents through structured questionnaires and interviews. The analysis, employing descriptive and inferential statistics, highlights the positive impact of TETFund intervention on infrastructure, staff training, and institutional development. The findings underscore the need for sustained funding with rigorous monitoring for Nigerian tertiary institutions.

Ezekwe & Ani(2023) investigated the impact of TETFund intervention in academic staff training and development on academic staff performance in South East Public Universities. The study adopted Ex-post facto research design. The study used annual time series data obtained from secondary sources. Data for the study was obtained from secondary sources from the Education Support Service, TETFund Abuja. Data analysis was done using R2 software with the aid of models which were estimated by the ordinary least square method. The

statistical result of the study indicated that there is significant impact of Tertiary Education Trust Fund (TETFund) intervention in academic staff training and development on effective teaching in South East Public Universities at

Okoror et al (2019), empirically examine the impact of education tax on research and development in tertiary institutions in Nigeria. The study adopts an ex –post facto research design and secondary data sourced from the Tertiary Education Trust Fund (TETFUND) and the Bureau of Statistics covering the period from - 2017.the study employed the Ordinary least squares regression technique for the estimation of the data. The trend performance of funding for research and development in tertiary institutions using Education tax for the period under review shows a pattern suggesting significant points of highs and lows over the period cycle. The findings reveal that the performance of Research and development and its growth rate is characterized by upward and downward movements indicative of instability. Education tax, on the other hand, was experiencing year on year growth, the regression result reveals that though education tax has a positive effect on Research and development, it is, however statistically insignificant at 5%. This was attributed to the fact that funds allocated to tertiary institutions were under accessed due to the institutions' inability to meet conditions set by Tetfund for continuous access. The study recommends that all academic staff should develop skills, more interest in research and apply for the fund in accordance with stipulated formats provided by Tetfund. Indeed tertiary institutions should be determined to access and collect fully allocated research grants by setting up a viable committee with a specific goal at ensuring that spelled out conditions are fulfilled and grants obtained.

Agha and Udu (2019) carried out a study on the impact of Tertiary Education Trust Fund (TETFund) intervention on quality and relevance of educational research in Nigeria for the period covering 2010-2015, with southeast Nigeria as the scope of the study. The study adopted a descriptive survey research design, why the theoretical foundation was based on the African political economy model and resource - based model. Five tertiary institutions in the South East were considered and the total population of seven thousand three hundred and eighty (7,380), while carefully structured questionnaire was administered to chosen sample of four hundred and eighty (481). Using three hundred and eighty six (386) valid copies of questionnaire retrieved for data analyses and test of hypothesis with the aid of one - way ANOVA at 0.05 level of significance, the estimation found out that Tetfund intervention to a high extent has no significant impact on quality and relevant research by employees of state-owned universities in southeast Nigeria. The study adduced the reason for the findings to be premised on the fact that institutions find it difficult to access the fund and where it is accessed, the fund is diverted into personal needs other than using it for the designated purpose.

Gbenga & Oladotun (2023) investigated the effect of TETFund intervention programmes on academic staff development in selected federal and state polytechnics in Southwest, Nigeria. Primary data extracted from carefully structured questionnaires administered to academic staff in six southwest polytechnics were analyzed using descriptive analysis and the analysis of variance (ANOVA). The findings revealed that TETFund intervention programs had a significant positive effect on academic staff development in the selected polytechnics. The study recommends continuous sustenance of TETFund intervention activities to polytechnic education in Nigeria, as well as the exploration of possible alternative sources of funding by the management of tertiary institutions in Nigeria as supplements.

Ashogbon(2023) examines the effects of Tertiary Education Trust Fund (TETFund) intervention in Business education and its benefits for sustainable development with special attention to Business Education. The paper's objective was to x-ray the various interventions of the Tertiary Education Trust Fund (TETFUND) with special attention to it's impact on Business Education development in Nigeria. The study employed a desktop research method whereby relevant journals, texts, websites, and books were reviewed to meet the research objectives. The study reviewed the services provided by the TETFund, mission and objectives of the TETFund. The study found that TETFund intervention in Nigeria Universities, Polytechnics and Colleges of Education whether it have impacted positively on the infrastructural and human development of the institutions; the implications of this for sustainable development are also positive. The study recommends among others, good governance and transparency on the part of TETFund and beneficiary institutions management; involvement of donor agencies to assist government in funding tertiary education in Nigeria, tertiary institutions should embark on business ventures and adequate electricity supply to make the equipment's functional.

Esther et al (2026) examined the effect of TETFund's interventions on tertiary education development, using federal tertiary educational institutions in Anambra State, Nigeria, as the study area. But specifically, it investigated the effect of academic staff training and development, instructional materials and equipment, research and publications, library collections development and physical infrastructure development on tertiary education development. The study adopted descriptive survey research design. The study identified two populations which are the academic staff and the students' leadership across the institutions under investigation namely, Nnamdi Azikiwe University Awka, Federal Polytechnic Oko and Federal College of Education (Technical) Umuahia. For the academic staff, the population consists of 4,427 teaching staff, 1239 was identified across the institutions. A sample size of 850 was determined for the academic staff using Borg and

Gall approach and for the students' leadership, 302, was determined through the application of Taro Yameni's statistical formula for determining sample size from a finite population. Major statistical tools of analysis include summary statistics of percentages and frequency tables which are in the ranks of descriptive statistics and Pearson correlation coefficient and multiple regression analysis. Major findings suggest that TETFund's intervention on academic staff training and development, provision of instructional materials and equipment, support for research and publications, library collections development as well as physical infrastructure development have significant and positive effect on the development of tertiary educational institutions located in Anambra State. The study concluded that TETFund intervention has contributed in no less measures to the development of tertiary education in Nigeria. The study recommended that TETFund should continue to provide funding support for tertiary education development in Nigeria with a focus on academic staff training and development, provision of instructional materials and equipment, research and publication, library collections development as well as physical infrastructure development.

Iorkpiligh et al (2024) investigated the impact of Tertiary Education Trust Fund on academic staff development in tertiary institutions Benue State. A total of 155 academic staff from five tertiary institutions in Benue State were sampled for this research. Three research questions and two hypotheses were formulated for the studies. The study adopted the descriptive survey research design. Carefully designed questionnaire was used as the instrument for data collection. The analysis made use of Chi-square to test the hypotheses. The data collected were analysed using frequency and percentages. Results of the research showed that TETFund intervention on training and development has great impact on improved skills and development of the staff of tertiary institutions. TETFund sponsorship of academic staff to conferences and workshops has significant impact on research and academic growth in tertiary institutions. The findings revealed that there is a relationship between TET Fund and the academic staff training and development of academic staff of Benue State tertiary institutions. Also there is a relationship between TETFund and academic staff research output in tertiary institutions in Benue State. Findings suggest that TETFund should increase the current amount allocated for academic staff training considering the preset economic conditions and remove or reduce the bureaucratic processes involved in accessing funds for easy assessment of fund.

Aina & Olorunsola(2023) worked on the assessment of Tertiary Education Trust Fund(TETFUND) intervention and academic staff job performance in Public universities in south west, Nigeria. Descriptive survey research design was adopted for the study. The population consisted of 11864 Nigeria public universities academic staff. Nine hundred and twenty-seven (927) lecturers, including Heads of Departments (HODs) formed the sample. Two sets of research instruments were designed for the study; tagged TETFUND Interventions Questionnaire (TIQ) for lecturers; and Academic Staff Job Performance Questionnaire (ASJPQ) for H.O.Ds. All hypotheses were tested at 0.05 level of significance. Research questions were answered using frequency counts, mean and standard deviation. The hypotheses were tested using Pearson Product Moment Coefficient. Findings: The results revealed that there was a positive, high and significant relationship between physical infrastructure, instructional materials and academic staff job performance. The study concluded that, though TETFund might not have been able to meet all the needs of academic staff, it has to a very high extent positively improved their job performance in terms of physical infrastructures and instructional materials.

Wapmuk & Amini (2018) examines the impact of TETFund in funding public higher education in Lagos state. It adopted the descriptive research design. Data for the study were gathered from primary and secondary sources. Primary data were obtained from 50 lecturers and 100 students from the two public tertiary institutions in Lagos state using the TETFund Funding Impact questionnaire (TFI). The choice of students, lecturers and location was informed by the fact that several tertiary institutions are located in Yaba area. The sample was drawn through simple random sampling technique from a population of 1,354 lecturers and a student population of 9002 from the University of Lagos, Akoka, Yaba and Federal College of Education (Technical) Akoka, Yaba. Secondary data were derived from textbooks, journal articles, monographs, research reports, magazines and newspapers, and TETFund reports. Data were analysed using simple percentage to answer research questions, and complimented by content analysis of documents. Results were positive response in terms of access to funds, training of lecturers and students' perception of TETFund in public tertiary institutions in Lagos. It recommends that TET fund's funding base should be further strengthened on the one hand, and, on the other hand, TETFund needs to put in more efforts towards solving the number of problems in the public tertiary level in the country.

Omodero et al(2023) assesses the effectiveness of tertiary education tax and information technology development levy in providing the needed funds for schools. The secondary data employed for this study cover a period from 2010 to 2021 and the multiple regression model is applied for the analysis. The result reveals that education in Nigeria requires more funds as the tertiary education tax lacks the capacity to adequately fund academic activities in the country. However, information technology development levy exerts a considerable impact on education financing. Therefore, the study proposes that the government should exploit other funding opportunities from other national income sources to augment the tertiary education tax. Also, the government should improve the fiscal planning for education expenditure by reducing the funds for other less essential

expenditure responsibilities in the annual budget. The study also suggests that the government should endeavor to address the issues affecting the educators so that they can continue their classroom activities without grievances.

Omosidi et al(2023) Examined the intervention of tertiary education trust fund (TETFUND) and Lecturers productivity in Kogi state college of education Nigeria. The study adopted descriptive study. The population of the study were lectures and the management staff in the selected colleges of education in Kogi state. The instruments used include Tertiary Education Trust Fund intervention Assessment Questionnaire(TETFIQA) and Lectures Productivity Assessment Questionnaire (LPAQ). The reliability value of the instrument were 0.80 and 0.75 for TETFIQA and LPAQ

2.2 Theoretical Review

2.2.1 Agency Theory

The primary theory anchoring this study is **Agency Theory**.

Agency Theory, associated with Jensen and Meckling (1976), explains relationships in which one party, the principal, delegates responsibilities to another party, the agent. In the context of education tax revenue and TETFund intervention, the Nigerian government and taxpayers can be viewed as principals, while TETFund and beneficiary institutions function as agents responsible for managing and applying educational resources. The theory assumes that agents may not always act in the best interests of principals because of differences in objectives, information asymmetry and monitoring difficulties.

Applied to this study, taxpayers and government provide financial resources through education tax, while TETFund and tertiary institutions are responsible for deploying those resources to improve educational outcomes. The problem is whether these resources are efficiently transformed into improved teaching quality. Agency Theory therefore provides a useful framework for examining the importance of accountability, monitoring and effective utilization of TETFund resources.

Where education tax revenue increases but teaching quality does not improve, Agency Theory suggests that the problem may arise from inefficient allocation, weak monitoring or divergence between the interests of fund providers and fund managers.

2.2.2 Positive Accounting Theory

Positive Accounting Theory (PAT) provides supporting theoretical insight for the study.

Positive Accounting Theory, associated with Watts and Zimmerman (1986), seeks to explain and predict organizational accounting and reporting behavior based on incentives and institutional circumstances.

In the context of TETFund and education tax revenue, institutions and managers may respond to funding incentives based on their own interests. Beneficiary institutions may seek to maximize access to intervention funds, while administrators may make resource allocation decisions based on institutional priorities.

PAT is relevant because it draws attention to incentives, managerial behavior and the consequences of financial policies. However, Agency Theory is considered the stronger primary theory for this study because the central issue is the relationship between resource providers, TETFund, institutional managers and educational beneficiaries.

III. METHODOLOGY

The population of the study is all the tertiary institutions enlisted in TETFund, which is two hundred and fifteen (215) tertiary institutions. These comprises of Eighty-one (81) Universities, sixty-four (64) Polytechnics and seventy (70) Colleges of Education.

Basic model specification

Your econometric model can be specified as:

$$TP_{it} = \beta_0 + \beta_1 ETR_{it} + \mu_{it} \quad TP_{it} = \beta_0 + \beta_1 ETR_{it} + \mu_{it}$$

Where:

- TP_{it} = Teaching Practice of tertiary institution i at time t
- ETR_{it} = Education Tax Revenue/TETFund intervention at time t
- β_0 = Constant/intercept
- β_1 = Regression coefficient of education tax revenue
- μ_{it} = Error term

IV. METHOD OF DATA ANALYSIS

The data that were gathered were analyzed using Regression analysis

Regression result of educational tax revenue on teaching practices interventions in tertiary institutions Nigeria

Method: Least Squares

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	6.035073	6.944535	0.869039	0.4182
EDTR	-0.222977	0.616981	-0.361400	0.7302
R-squared	0.021305	Mean dependent var		3.525423
Adjusted R-squared	-0.141811	S.D. dependent var		0.170331
S.E. of regression	0.182008	Akaike info criterion		-0.357211
Sum squared resid	0.198762	Schwarz criterion		-0.337351
Log likelihood	3.428845	Hannan-Quinn criter.		-0.491162
F-statistic	0.130610	Durbin-Watson stat		2.269497
Prob(F-statistic)	0.730185			

Table 4.1, presents the regression result of educational tax revenue on the number of teaching practice interventions in tertiary institutions Nigeria. The constant of 6.035 at 3 decimal points; this means that if EDTR is held constant, TCHP will increase by 6.035 units as a result of other funding than educational tax revenue; this means that teaching practice in Nigeria can also be funded by other means. The beta coefficient revealed that there exist a 22.2% (0.222) relationship between EDTR and TCHP implying that a unit variation in educational tax revenue can cause TCHP to decrease by 22.2%.

Also the R^2 stood at 0.021. The R^2 otherwise known as the coefficient of determination shows the percentage of the total variation of the dependent variable (TCHP) that can be explained by the independent or explanatory variable (EDTR). Thus the R^2 value of 0.021 indicates that 2.1% of the variation in the TCHP in Nigeria can be explained by variations in the educational tax revenue while the remaining 97.9% (i.e. $100 - R^2$) could be accounted for by other funding measures not included in this model like funding from individual institutions.

The adjusted R^2 of -0.141 indicates that if the model independent variable is adjusted, this result will deviate from it by only 0.162 (i.e. $0.021 - -0.141$). This result shows that there will be a further deviation of the variable used result and the variable (funding form individual institutions) to be included by 16.2%. Finally, the result shows that the model is statistically insignificant at a Fisher statistics probability value of 0.730. Since the Durbin-Watson statistic is 2.269 which is near 2, there is no autocorrelation.

H₀₁: Educational tax revenue has no significant effect on teaching practice interventions in tertiary institution in Nigeria.

To test the significance of the hypothesis, the decision rule stated is used. Since the calculated Probability value for EDTR against TCHP is 0.730; which is greater than the accepted probability value of 0.05. The null hypothesis is accepted and we conclude that educational tax revenue has no significant effect on teaching practice interventions in tertiary institution in Nigeria

The findings of the hypotheses that Education tax Revenue has no significant effect on teaching practice intervention in tertiary institution. According to Baraki(2107) reasons for not being significant could be that fraudulent practice by beneficiaries who divert grants for conference attendance and resource intervention to purchase cars and houses.

V. CONCLUSION AND RECOMMENDATIONS

The analysis focused on the effect of Education Tax Revenue and Teaching Practice in Nigerian Tertiary Institutions: Evidence from TETFund Interventions. Data were collected from tertiary institution enlisted in tetfund which is two hundred and fifteen (215) tertiary institution. There comprises of eighty –one (81) Universities sixty (60)Polytechnics and seventy (70) college of education. The entire population was used for the study. The data collected was analysed using Descriptive statistics and simple regression was used to analyzed and achieve the objective. The finding revealed that education tax revenue have no significant effect on teaching practice intervention in tertiary institutions.

RECOMMENDATION:

Based on the findings of the study, it is recommended that the following

- ❖ -They should be urgent need to increase research intervention in tertiary institution in Nigeria for knowledge generation as to improve innovation and development in the country.
- ❖ A clarion call is being made for more interventions in conference attendances and teaching practice in tertiary institutions in Nigeria for academic growth and nation building.
- ❖ Finally TETFUND should be equipping tertiary institution with teaching practice equipment by them self and not given out the money for the school involved to buy. This will go a long way to check them.

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