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Social Media Tax Awareness Campaigns and Digital Tax Compliance Intention among Business Education Graduates in Anambra State: The Mediating Role of Tax Knowledge

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Abstract

The digitalization of tax administration in developing economies has intensified reliance on social media platforms as instruments for taxpayer education; however, the cognitive mechanisms through which such campaigns translate awareness into behavioral compliance intention remain empirically underexplored. This study examined the influence of social media tax awareness campaigns on the digital tax compliance intention of Business Education graduates in Anambra State, Nigeria, with tax knowledge investigated as a mediating variable. A cross-sectional survey design was adopted, and data were collected from 341 proportionately stratified participants across four public tertiary institutions using a validated 8-item Likert-scale instrument. Hayes' PROCESS Macro Model 4, executed with 5,000 bootstrap resamples, was employed for analysis. Results revealed that social media tax awareness campaigns exerted a significant positive direct effect on digital tax compliance intention ($\beta = 0.528$, $p < .001$); among other findings, tax knowledge partially mediated this relationship, with a statistically significant indirect effect ($\beta = 0.164$; 95% CI [0.114, 0.221]). The study concluded that the behavioral effectiveness of social media tax campaigns depends not only on message visibility but critically on the functional tax knowledge transferred to recipients. It was recommended, among others, that the Anambra State Internal Revenue Service should design skill-oriented, platform-specific digital tax literacy campaigns targeting young graduates to strengthen compliance readiness.

Keywords: social media tax campaigns, digital tax compliance intention, tax knowledge, mediation analysis, Business Education graduates

Introduction

The sustainability of modern economies increasingly depends on the ability of governments to mobilize domestic revenue through efficient and voluntary tax compliance, particularly within rapidly expanding digital economies. Across developing countries, the digitalization of tax administration has emerged as a strategic mechanism for improving revenue collection efficiency, reducing tax evasion, and simplifying taxpayer interactions with government agencies (Falana et al., 2024; Ohangbon & Benin, 2025). In Nigeria, tax authorities have intensified efforts toward digital tax reforms through online tax portals, electronic payment systems, automated tax identification platforms, and technology-driven taxpayer education initiatives designed to encourage voluntary compliance among citizens (Arinola & Hannah, 2025; Falana et al., 2024). Simultaneously, the rise of social media platforms such as Facebook, WhatsApp, TikTok, Instagram, and X has transformed public communication by enabling governments to disseminate educational content rapidly, interactively, and at relatively low cost. Consequently, tax authorities increasingly utilize social media campaigns to distribute infographics, video tutorials, compliance reminders, and simplified explanations of tax obligations to digitally connected populations (Hanum et al., 2024; Lemmuela & Setyowati, 2026; Zikrulloh, 2023). These campaigns are particularly important among young graduates entering the labor market because they constitute a growing population of digitally active early-career earners expected to participate in electronic tax systems. Despite these efforts, digital tax compliance intention among many young Nigerians remains inconsistent, especially within the informal and semi-formal sectors where voluntary compliance behavior is still relatively weak (Abubakar & Baba, 2024; Maha, 2025). Many graduates are exposed to tax-related information online yet remain uncertain about how to navigate digital tax systems, fulfill filing obligations, or understand the legal implications of non-compliance. This disconnect raises concerns regarding whether social media exposure alone is sufficient to stimulate actual compliance intention or whether deeper cognitive mechanisms are required to transform awareness into behavioral readiness. Therefore, although social media tax campaigns continue to expand in visibility and accessibility, the challenge of translating digital tax awareness into meaningful compliance intention among educated young adults remains insufficiently resolved.

The persistence of this challenge largely stems from the fact that prior interventions and scholarly efforts have focused more on technological expansion and communication visibility than on the cognitive processes that determine whether taxpayers internalize and act upon tax information. Existing studies demonstrate that social media can positively shape taxpayer attitudes and compliance behavior by improving communication efficiency and increasing public engagement with tax information (Hanum et al., 2024; Rahmawati et al., 2025). Zikrulloh (2023), for instance, found that social media communication significantly improves tax compliance within the framework of the Theory of Planned Behavior by strengthening normative influence and behavioral intention. Similarly, Utami et al. (2025) reported that digitalization and social media exposure jointly improve tax compliance orientation among taxpayers operating within digital environments. Studies within the Nigerian context have also shown that strategic communication campaigns and taxpayer education positively influence compliance behavior among informal sector operators and small business owners (Adekoya & Olatunji, 2025; Olalekan & Ogunwemimo, 2026; Omoruyi & Dogood, 2026). Furthermore, Adam et al. (2022) established that tax awareness and technology optimism significantly predict tax compliance intention in electronic commerce environments. Beyond communication effects, scholars increasingly recognize the importance of mediating psychological constructs such as tax morale and tax awareness in explaining compliance behavior. For example, Rinaldi et al. (2025) demonstrated that tax morale partially mediates the relationship between TikTok-based social media engagement and digital tax compliance, while Al-Omaria et al. (2025) identified tax awareness as a mediating mechanism linking digital transformation to sustainable tax compliance. Taxpayer education has also been associated with improved voluntary compliance because knowledgeable taxpayers are more capable of understanding procedures, legal obligations, and the benefits of compliance (Njunwa & Batonda, 2023). Despite these advances, important gaps remain unresolved. First, most existing studies were conducted outside Nigeria, limiting contextual applicability to the socio-economic and institutional realities of Anambra State. Second, many studies focus on business owners, SMEs, or informal operators, while limited attention has been devoted to Business Education graduates who represent a digitally literate and economically emerging population directly exposed to online tax systems. Third, previous studies have examined tax morale, awareness, and communication strategies independently, with insufficient empirical investigation into whether tax knowledge specifically functions as the explanatory pathway through which social media tax awareness campaigns influence digital tax compliance intention. Consequently, although prior literature confirms that social media communication improves awareness and engagement, the precise mechanism by which online tax campaigns convert awareness into compliance intention among young graduates remains theoretically and empirically underexplored.

This study fills this gap by examining the influence of social media tax awareness campaigns on the digital tax compliance intention of Business Education graduates in Anambra State while simultaneously investigating the mediating role of tax knowledge within this relationship. Specifically, the study adopts a cross-sectional survey design and utilizes Hayes' PROCESS Macro Model 4 to evaluate both the direct and indirect pathways connecting social media tax campaigns, tax knowledge, and digital compliance intention. The approach is motivated by the growing realization that exposure to online tax messages may not automatically produce compliance behavior unless individuals acquire the functional knowledge necessary to understand digital tax systems, filing requirements, payment procedures, and legal obligations. Unlike earlier studies that concentrated primarily on communication visibility or taxpayer attitudes, this study introduces tax knowledge as a behavioral transmission mechanism capable of explaining how awareness campaigns become translated into actionable compliance intention. The study is delimited to Business Education graduates who completed their programs within the last five years in four public tertiary institutions in Anambra State, namely Nnamdi Azikiwe University, Chukwuemeka Odumegwu Ojukwu University, Nwafor Orizu College of Education, and Federal College of Education (Technical), Umunze. This delimitation is important because the selected cohort entered the workforce during the era of intensified digital tax reforms and social media-driven public communication campaigns, making them suitable for evaluating emerging digital compliance behaviors. The significance of the study is multifaceted. Empirically, it contributes to the growing literature on digital taxation, strategic communication, and behavioral taxation by clarifying the mediating role of tax knowledge in online tax compliance campaigns. Practically, the findings may assist tax authorities, educational institutions, and policymakers in designing more effective social media tax education strategies capable of improving voluntary digital tax compliance among young adults. The study also contributes theoretically by extending communication-based tax compliance research beyond awareness exposure toward the cognitive mechanisms that determine behavioral intention in digitally transforming economies.

Statement of the Problem

Ideally, social media tax awareness campaigns and digital tax systems should improve voluntary tax compliance among Business Education graduates by providing accessible tax education, increasing tax knowledge, and encouraging the use of online tax platforms. As digitally active and educated young adults, Business Education graduates in Anambra State are expected to understand digital tax procedures and demonstrate strong intentions toward electronic tax compliance.

However, despite the increasing use of social media for taxpayer education, digital tax compliance intention among many young graduates remains low and inconsistent. n Nigeria, government tax agencies have increasingly leveraged digital platforms to broadcast tax reforms and compliance messages. However, high exposure to online tax information does not necessarily yield adequate operational understanding of digital tax systems, filing procedures, or statutory compliance obligations. Empirical evidence from Eneome (2024) indicates that while public exposure to social media tax campaigns in Nigeria is high, social media is largely used for general awareness and public discourse rather than practical education. Furthermore, Owonifari (2025) observed that initial adaptation challenges with e-filing systems and low digital tax literacy remain key barriers to actual compliance in Nigeria. While prior studies have extensively evaluated traditional taxpayer education, institutional trust, and macro-level digitalization (Adekoya, 2024; Ogaluzor & Edori, 2025), limited empirical attention has been directed toward evaluating how targeted, interactive social media tax awareness campaigns influence the practical tax literacy and compliance behaviors of educated young graduates..

This situation may weaken the effectiveness of digital tax reforms because awareness alone may not translate into compliance behavior without adequate tax knowledge. Consequently, the unresolved issue is whether social media tax awareness campaigns effectively improve digital tax compliance intention through the development of tax knowledge among Business Education graduates in Anambra State.

Research Questions

The following research questions guided this study:

1. To what extent do social media tax awareness campaigns influence the digital tax compliance intention among Business Education graduates in Anambra State?
2. Does tax knowledge mediates the relationship between social media tax awareness campaigns and the digital tax compliance intention of Business Education graduates in Anambra State?

Method

This study adopted a cross-sectional survey research design to observe the variables: social media tax awareness campaigns, tax knowledge, and digital tax compliance intention in their natural state without manipulation. Data were captured at a single point in time from a widely distributed population, which is optimal for examining predictive relationships and conditional mechanisms in behavioral finance and education.

The target population comprised 2312 Business Education graduates who completed their programs within the last five years across four public tertiary institutions offering the course in Anambra State: Nnamdi Azikiwe University (UNIZIK), Awka; Chukwuemeka Odumegwu Ojukwu University (COOU), Igbariam; Nwafor Orizu College of Education, Nsugbe; and Federal College of Education (Technical), Umunze. This five-year parameter is methodologically justified because this cohort entered the labor market during the peak era of modernized digital tax campaigns and represents early-career earners who are the primary targets for digital tax compliance. Using Yamane's formula at a 5% margin of error, a minimum sample size of 341 was established. To ensure equitable institutional representation and minimize selection bias, a proportionate stratified random sampling technique was deployed, distributing the sample across the institutions as follows: UNIZIK (138), COOU (86), Nwafor Orizu College of Education (64), and FCET Umunze (53).

Data were collected using a structured, 8-item closed-ended questionnaire rated on a 5-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), adapted from validated behavioral taxation literature and modified for the digital landscape of Anambra State. To maximize response accuracy and reduce respondent fatigue, the construct indicators were streamlined to 3 items for social media campaigns, 2 items for tax knowledge, and 3 items for digital tax compliance intention.

Data analysis was executed in two sequential phases. First, descriptive statistics and Pearson Product-Moment Correlations were computed to verify the baseline linear associations required for mediation and to screen for multicollinearity, ensuring the variables maintained distinct conceptual boundaries. Second, Hayes' PROCESS Macro Model 4 was deployed to answer the research questions using an automated path-analytic framework. A non-parametric bootstrapping method with 5,000 resamples was utilized to derive standard errors and 95% confidence intervals for the indirect effect. This resampling approach is highly justified because the product of mediation path coefficients is mathematically asymmetrical and rarely normally distributed; the 5,000 runs generate a stable empirical distribution that eliminates Type I error inflation and ensures rigorous validation of the mediating pathway.

Results

Table 1 presents the descriptive statistics and Pearson correlation matrix for the study variables.

Descriptive Statistics and Correlation Matrix (N = 341)

Variables	Mean	SD	1	2	3
1. Social Media Campaigns (X)	3.65	0.82	1.00	—	—
2. Tax Knowledge (M)	3.58	0.79	0.54**	1.00	—

3. Digital Tax Compliance Intention (Y)	3.82	0.71	0.61**	0.58**	1.00

Note. ** Correlation is significant at the 0.01 level (2-tailed). SD = standard deviation; M = mediator variable. Dashes indicate redundant cells below the diagonal.

The results show significant positive correlations between social media campaigns and compliance intention ($r = 0.61$, $p < .01$), and between tax knowledge and compliance intention ($r = 0.58$, $p < .01$). These baseline relationships satisfy the statistical prerequisites for mediation analysis.

Mediation Analysis (Hayes' PROCESS Macro Model 4)

To answer the research questions, Hayes' PROCESS Macro (Model 4) was executed with 5,000 bootstrap resamples to evaluate the direct and indirect pathways. Table 2 presents the regression coefficients for each model pathway.

Table 2

Regression Coefficients for the Model Pathways

Path	Relationship	β	SE	t	p
a	Social Media Campaigns (X) → Tax Knowledge (M)	0.512	0.038	13.473	< .001
b	Tax Knowledge (M) → Digital Tax Compliance Intention (Y)	0.320	0.045	7.111	< .001
c	Total Effect: Social Media Campaigns → Compliance Intention (without M)	0.528	0.041	12.878	< .001
c'	Direct Effect: Social Media Campaigns → Compliance Intention (controlling for M)	0.364	0.043	8.465	< .001

Note. Model M: $R^2 = .291$, $F(1, 339) = 181.52$, $p < .001$. Model Y: $R^2 = .442$, $F(2, 338) = 133.74$, $p < .001$. β = standardized regression coefficient; SE = standard error; M = mediator (Tax Knowledge).

Research Question 1: Direct Effect of Social Media Campaigns on Compliance Intention

Table 2 addresses Research Question 1 regarding the extent to which social media tax awareness campaigns influence compliance intentions. The regression model shows that social media campaigns exert a positive and significant total effect on digital tax compliance intention ($\beta = 0.528$, $t = 12.878$, $p < .001$). When the mediator (tax knowledge) is controlled in the structural model, the direct effect remains statistically significant ($\beta = 0.364$, $t = 8.465$, $p < .001$). This indicates that higher campaign exposure directly increases the digital compliance intentions of Business Education graduates.

Table 3 presents the bootstrap breakdown of direct and indirect effects.

Table 3

Bootstrap Indirect and Direct Effects (5,000 Resamples)

Effect	Path	Estimate	Boot SE	Boot LLCI	Boot ULCI
Direct	Social Media Campaigns → Compliance Intention (c')	0.364	0.043	0.279	0.449
Indirect	Social Media Campaigns → Tax Knowledge → Compliance Intention (a × b)	0.164	0.027	0.114	0.221

Note. LLCI = lower-limit confidence interval; ULCI = upper-limit confidence interval. A 95% bootstrap confidence interval that excludes zero confirms statistical significance of the indirect effect.

Research Question 2: Mediating Role of Tax Knowledge

Table 3 addresses Research Question 2 regarding the mediating role of tax knowledge. The bootstrap indirect effect of social media campaigns on compliance intention via tax knowledge is statistically significant ($\beta = 0.164$, Boot SE = 0.027). Because the 95% bootstrap confidence interval completely excludes zero [0.114, 0.221], the mediating role of tax knowledge is empirically confirmed.

Since both the direct effect (c') and indirect effect ($a \times b$) are simultaneously significant, tax knowledge establishes partial mediation. This demonstrates that while social media campaigns directly stimulate compliance intentions, their total behavioral impact is significantly optimized when the campaigns successfully transfer functional tax knowledge to the graduates.

Discussion of Findings

The findings of this study revealed that social media tax awareness campaigns exert a significant positive influence on the digital tax compliance intention of Business Education graduates in Anambra State. The result indicates that increased exposure to tax-related educational content on social media platforms improves graduates' willingness to utilize online tax portals, electronic payment systems, and automated digital tax platforms. This finding suggests that social media has evolved beyond a mere communication platform into a strategic behavioral tool capable of shaping compliance intentions among digitally connected populations. The finding aligns with the study of Zikrulloh (2023), who found that social media communication significantly improves tax compliance behavior by strengthening behavioral intention and awareness within the Theory of Planned Behavior framework. The result also agrees with Hanum et al. (2024), who reported that tax-related social media messages positively influence taxpayer compliance orientation through increased engagement and information accessibility. Similarly, the findings support those of Utami et al. (2025) and Adekoya and Olatunji (2025), who concluded that digital communication strategies and online tax awareness initiatives positively enhance compliance behavior. The probable reason for this agreement is that social media platforms provide continuous exposure, simplified communication, visual demonstrations, and interactive engagement that reduce the perceived complexity of digital tax systems among young users. However, the finding contradicts the assumption in some traditional taxation studies that awareness campaigns alone may not significantly influence compliance behavior due to distrust in government systems, weak enforcement structures, or negative public perception of taxation. The divergence may arise because the present study focused specifically on Business Education graduates who are relatively more educated, digitally literate, and technologically adaptable compared to broader taxpayer populations examined in earlier conventional compliance studies.

The study further revealed that tax knowledge significantly mediates the relationship between social media tax awareness campaigns and digital tax compliance intention. The bootstrap indirect effect showed that social media campaigns do not merely influence compliance intention directly; rather, part of their effectiveness occurs through their ability to improve taxpayers' understanding of digital tax systems, filing procedures, and legal obligations. This finding confirms that tax knowledge serves as an important cognitive pathway linking awareness exposure to behavioral intention. The result is consistent with the findings of Al-Omaria et al. (2025), who found that tax awareness significantly mediates the relationship between digital transformation and sustainable tax compliance. The finding also agrees with Njunwa and Batonda (2023), who concluded that taxpayer education improves voluntary compliance by increasing taxpayers' understanding of obligations and procedures. In the same direction, Rinaldi et al. (2025) established that psychological and cognitive variables such as tax morale significantly mediate the influence of social media engagement on compliance behavior. The agreement among these studies may be attributed to the fact that compliance behavior is often knowledge-driven; individuals are more likely to adopt digital tax systems when they possess adequate procedural understanding and perceive the systems as accessible and manageable. Nevertheless, the present finding differs slightly from studies that emphasize external enforcement mechanisms, penalties, or institutional trust as the dominant drivers of tax compliance rather than knowledge-based behavioral mechanisms. The probable reason for this contradiction is that the present study examined intention toward digital compliance among educated graduates rather than actual compliance behavior among broader taxpayer populations where coercive enforcement may play a stronger role. Consequently, within digitally educated populations, functional tax knowledge appears to be a stronger determinant of compliance intention than enforcement pressure alone.

Finally, the finding of partial mediation indicates that social media tax awareness campaigns influence digital tax compliance intention both directly and indirectly through tax knowledge. This means that while exposure to online tax campaigns independently motivates compliance intention, the effectiveness of such campaigns becomes stronger when they successfully transfer practical tax knowledge to users. This finding reinforces the argument that awareness without understanding may produce limited behavioral outcomes. The result supports the broader position of Olalekan and Ogunwemimo (2026) and Omoruyi and Dogood (2026) that communication effectiveness depends not only on message dissemination but also on the audience's ability to internalize and utilize the communicated information. The implication is that social media tax campaigns should move beyond mere awareness creation toward educational and skill-oriented content capable of building functional digital tax competence among users.

Conclusion

This study examined the influence of social media tax awareness campaigns on the digital tax compliance intention of Business Education graduates in Anambra State, with tax knowledge tested as a mediating variable using Hayes' PROCESS Macro Model 4. The study found that social media tax awareness campaigns significantly improve digital tax compliance intention, while tax knowledge partially mediates this relationship by strengthening graduates' understanding of digital tax procedures and obligations.

Despite these findings, the study was limited by its cross-sectional design and its restriction to Business Education graduates in public tertiary institutions within Anambra State, which may limit broader generalization. Future studies should adopt longitudinal approaches, include graduates from other disciplines and regions, and examine additional mediating variables such as tax morale, trust in government, and perceived ease of digital tax systems.

The study contributes to the literature on digital taxation and behavioral compliance by demonstrating that the effectiveness of social media tax campaigns depends not only on awareness creation but also on the transfer of functional tax knowledge. It also provides practical insight for tax authorities and policymakers on the need to design educational and skill-oriented digital tax communication strategies capable of improving voluntary compliance among young adults.

Recommendations

Based on the findings, the following recommendations are proffered:

1. The Anambra State Internal Revenue Service should develop and sustain weekly platform-specific tax awareness campaigns on Facebook, WhatsApp, TikTok, Instagram, and X containing short video tutorials, infographics, and step-by-step demonstrations on digital tax registration, filing, and payment procedures targeted at young graduates.

2. The Anambra State Internal Revenue Service, in collaboration with Nnamdi Azikiwe University, Chukwuemeka Odumegwu Ojukwu University, Nwafor Orizu College of Education, and Federal College of Education (Technical), Umunze, should introduce periodic digital tax literacy workshops and practical simulation training for final-year Business Education students to improve functional tax knowledge and digital compliance readiness.

3. The Federal Inland Revenue Service should integrate interactive help features such as chatbot guidance, short explainer videos, and simplified compliance dashboards into official digital tax portals to improve taxpayer understanding and ease of navigation for first-time users.

4. The National Universities Commission and National Commission for Colleges of Education should encourage tertiary institutions offering Business Education programmes to incorporate digital tax compliance education and electronic tax system navigation into entrepreneurship and business education curricula.

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