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## The Impact of Taxation on Revenue Generation in Kogi State, Nigeria

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### **Abstract:**

*The study was designed to examine the impact of taxation on revenue generation in Kogi State. Three research questions and three hypotheses guided the study. Cross sectional data was used the regression analysis and was sourced from documentation of National Bureau of statistics and Board Internal Revenue Lokoja (2004-2014). The result of the analysis of  $t= 1.619646$  showed that taxation has positive impact on revenue generation in the State and is significant at 5% level. Research questions two and three were tested using data collected through questionnaire administered to 300 and 200 workers of Board of Internal Revenue and ministry of Budget and Planning Lokoja. The mean response of the respondents with the use of Likert scale method showed that tax revenue has positive effect on economic development in Kogi State. Also, the analysis conducted on the identified items on the causes of tax evasion and tax avoidance showed that tax evasion and avoidance had negative effect on revenue generation and resulted to low revenue generation. We therefore recommended that government should make sure that different authorities charged with the responsibility to collect taxes should be strengthened to enforce compliance by tax payers in the payment of levies due to them. Also, training and retraining of revenue official in necessary to enhance their efficiency and effectiveness in collection and remittance of collected revenue to the State were made.*

**Keywords:** Taxation, tax revenue, revenue generation, tax evasion and tax avoidance.

### **1. Introduction**

Taxation can be seen as the imposition of an obligation, levy or contributions by an individual or organization and corporate donors by receipt to the government or public authorities. It is the fees charged or levied by a government on a product, income, or different activity in the country. Taxation is also regarded as the compulsory payment of money or transfer of resources by the citizens of the country through which essential economic activity are provided by the government. Tax revenue on the other hand, is the income that is gained by governments through taxation. It is seen as the major source of government revenue all over the world. This is because tax proceeds generated through tax revenue is used by the government to render their traditional functions, such as the provision of public goods and services, maintenance of law and order, defense against external aggression, regulation of trade and business to ensure social and economic maintenance in the economy (Samuel and Gabriel 2014). Taxes are also used to finance government expenditure and to redistribute income and wealth which in effect translates into financing different economic activities that lead to development in the economy (Ola, 1999).

Taxation is a burden which every citizen must bear to sustain his or her government because the government has certain functions to perform for the benefits of those it governs. Wrulu and Emaku (2012) also stated that taxation is the sources of income for government which is used to finance or run public utilities and perform other social responsibilities. Aguolu (2001) is of view that taxation is a levy imposed by the government against the income, profit or wealth of the individuals and corporate organizations in any nation which is used for provision of welfare services for the citizenry in the country.

Accordingly, Anyafo (1996), opines that taxation is the receipt from tax structures accruing to government of any country such as Nigeria, which can be sourced through two main categories, visa a vice, Oil Revenue (comprising revenue from royalties, Petroleum Profit Tax (PPT), gas tax) and Non-Oil revenue which includes trade, loans, direct and indirect taxes paid by other sectors of the economy. Government also collects taxes in order to provide an efficient and effective non-revenue yielding services, such as infrastructure development, education, health, communications system, good road network, etc. (Ola, 1999). In this case, if the tax levied is directly on personal or corporate income, it is called a direct tax. On the other hand, if it is levied on the price of a good or service, it is called an indirect tax (Soyode and Kaola). Due to the inherent power of the government to impose taxes, the government is assured at all times of its tax revenue no matter the circumstances in the economy. However, the issue of taxation in Nigeria economy is that the tax administration and collection is faced with a lot challenges. Such challenges according to Dennis & Okoye

(2014) include various forms of resistance in tax payment, such as tax evasion, tax avoidance, corrupt practices among the tax collectors to mention but a few. These activities are considered as saboteur to the economy and are responsible for the underdevelopment of the country. In this scenario therefore, tax revenue no matter how little it is, is usually used to support the development of different sectors of the economy. In this case, this is a lot of harmful effect associated with tax payers in the country. Such harmful effect of tax according to Agyeni (2006) refers to the tax burden which can be money or real burden. Money burden is the reduction in disposable income of the taxpayers. This money burden can either be direct or indirect. Direct money burden according to Anyanwu (1997) is the amount of tax being paid by the taxpayers to the authority (amount of tax collected). While the indirect money burden is the additional money expenses incurred by taxpayers on the process of complying with tax payment. On the other hand, real tax burden refers to the harmful effects of tax in terms of increasing unemployment, or reduction in production, or the loss of welfare to the taxpayers and the society as a whole. Such real tax burden can be direct or indirect. The direct real tax burden is the sacrifice of the welfare which a tax payer itself imposes upon the taxpayers while the indirect tax burden involves the loss of welfare by individual taxpayer from the tax (Ali 2005). More so, other harmful effect of taxation is connected with corruption and dishonesty among tax officials in various tax departments in the country. This occurs when there are fraudulent activities associated with some tax collectors, lack of understanding of the importance of tax by tax payers and fraudulent activities associated with tax payment, among others. These negatively affect the total revenue yields from taxation in the country. Following this assertion therefore, this study intends to find out the impact taxation on revenue generation in Kogi State, Nigeria.

## 2. Literature Review

Taxation as a tool of fiscal policy is used extensively in all sphere of government policy in the process of resource allocation, income distribution, balance of payment and economic stabilization. Taxation has been described in many ways and different purpose. According to Ogbonna and Ebimobowei (2012) taxation is the compulsory payment imposed on a subject or upon a property by the government in the authority through its agencies with the aim of providing, maintaining, and improving social facilities in the communities and country in which the tax is imposed.

Taxation is the sum of money that government imposes in accordance with some established criterion such as net profit earned, property owned, income received, interests, dividends, discounts and royalties in order to raise revenue to provide services which can be most efficiently provided by the state than by the individual themselves (Anyafu 1996). Usually, the primary economic goals of developing countries are to increase the rate of economic growth and hence per capita income, through taxation which leads to a higher standard of living. In this case, tax is dynamic, which its reforms are necessary to effect the required Changes in the national economy (Ola, 1999).

Abdullahi (2012) opines that taxes levied on income and wealth and their payment involves sacrifice on the part of the tax payers. This is because; a good tax system will always aim at minimizing the sacrifice. The logic involved in this principle is derived from the law of diminishing marginal utility as applied to money. The principle requires that the impact of heavier taxation be shifted to incomes above a certain level and benefits of tax relief concentrate on those below the level (Ogbonna and Ebimobowei). Prudence according to them has to prevail to avoid possible disincentive effects on high income earners.

In the same vein, Nwakanna and Nnadi (2013) states that tax payers' education, the level of literacy, the technical nature of procedures, and lack of trained staff constitute major difficulties in establishing the desired level of communication between taxpayers and tax administration in Nigeria. He added that if good tax policy is structured and sustained, maximum revenue generation from taxation to the government in the country will be enhanced. It is surprise to note that each tax authorities in the country have concentrated on the manipulation of the rate and tax base instead of real improvement on the tax administration. This attitude has resulted to large scale tax evasion arising from weak tax administration in the so many areas of the country. However, such tax evasion according to Abeyomi and Oladeji (1994) takes place when the tax payers attempt to escape tax liability wholly or partially by breaking the tax law. This includes, income under declaration, and refusal of some tax payers to complete tax return forms, fraud and inflation to deductible expenses to mention but a few. These activities have often resulted to low revenue generation in the country.

Abiedu and Asiweh (2012) attributed the cause of low tax revenue from the private sector to the tax administrator's inability to control and protect official documents resulting in high rate of corruption among tax payers and officials. Sometimes, fake tax clearances certificates and lack of encouragement in the new areas of tax through research has been responsible for the inactiveness of the entire taxation system in the developing countries with particular references to Nigeria (Ogbonna and Ebimobowei 2012). It was also revealed that lack of cooperation among the federal and state tax officer's aids evaders, hinders development and decreases in tax revenue. A visit to any revenue officer in the federal or state will reveal man power shortage, yet we have millions roaming the street without gainful employment. Adedeji (2006) really stated that no tax system be it income or property without adequate labor force will ever succeed.

In support, Soyode and Kajola (2006) opines that income tax is collected effectively but is limited to wage income of civil servants and employees of large firms alone with disregard to business and corporate taxation. This is because business and corporate taxation are very difficult to access because most of them often refuse to disclose their assets to the public. This attitude causes a lot of hurdle in tax administration and collection in the country (Adedeji 2006). Also, the enforcement shifts from extension of tax net to plugging loopholes constitute another problem in tax assessment and collection as it allows for individual tax avoidance and evasion (Samuel and Inyada 2010 and Agba, Stephen & Nnamani 2014). Tax avoidance is the legal use of tax laws to reduce one's tax burden. It is the act of taking unfair advantage of the shortcomings in the tax law to escape the payment of tax, while tax evasion is the illegal escape of tax payment by individuals, corporations, and business organizations. Tax avoidance entails deliberate misrepresentation of the true

state of affairs by taxpayers to the tax authority to reduce their tax liability which includes dishonest tax reporting (Umaru and Anyiwe 2013). This occurs when tax payers decide to declare less income, profits or gains than the amounts actually earned, or overstating deductions. Tax evasion is an activity usually common with informal sectors of the economy. While tax avoidance is common to public sector income earners in the economy.

However, Myles (2000) pointed out that despite the ordeals of taxation in the country, it is still the major source of revenue generation used to cover government expenditure. This is because the provision of services and infrastructural facilities in the economy cost money. Many of such goods and services in the economy cannot be restricted. Therefore, funds obtained from taxation are used to provide such goods for everybody in the economy to enjoy.

### 2.1. Research Question

This study was guided by the following research questions

- i. To what extent has taxation contributed to revenue generation in Kogi State?
- ii. How does tax revenue contribute to economic development in the State?
- iii. Why do tax payers evade and avoid tax payments in the State?

### 2.2. Objective of the Study

The general objective of the study is to find out the impact of taxation on revenue generation in Kogi State. Specifically, the study intends:

1. To examine the effect of taxation on revenue generation in Kogi State
2. To determine the ways tax revenue has contributed to the development of Kogi State.
3. To ascertain the cause of tax evasion and avoidance by tax payers in Kogi State.

### 2.3. Hypothesis

The following hypotheses guided the study

1. Taxation has no effect on revenue generation in Kogi State.
2. Taxation has no effect on economic development in the State;
3. Tax evasion and avoidance have no effect on tax revenue in Kogi State.

## 3. Methodology

The research design used for the study is a survey type. The study used both primary and secondary sources for data collection. Questionnaire was used to collect information from primary source, while information from the secondary source was collected from books, journals, internet, government gazettes, periodicals, and national bureau of statistics and publication of ministry of budget and planning Lokoja. The questionnaire designed comprises of close ended question of 4 scale summated average of strongly agreed, agreed, disagreed, and strongly disagreed responses. The questionnaire was administered to 300 employees of Kogi State Internal Revenue Board and 200 employees of Ministry of Budget and Planning for responses. Total population for the study comprise of 500 employees of both ministries. The questionnaire was pilot-tested with the responses of 50 workers to ascertain whether the questionnaire was reliable. The reliable test was conducted using split half method. The result of the test 0.85 obtained showed that the questionnaire was reliable.

### 3.1. Model Specification

The model for the study was specified bases on the existing relationship between the time series data used for this research. The information relating to the linear equation between dependent and independent variables are stated as thus:

$$TRQ = b_0 + b_1 TRNTR + U_1$$

Where TRQ = Total revenue Generation an indicator representing the Dependent variable

TRNTR = the coefficient of independent variables consisting of

TR as Tax revenue and NTR as non-tax revenue

$b_0$  = constant

$b_1$  = the intersect

and  $U_1$  = the stochastic error term

4. Presentation of Data and Analysis

Years	Tax Revenue	Non-Tax Revenue	Total Revenue Generation
2005	178534713.10	113521834	292056547.10
2006	282056546.05	156028273	438084818.05
2007	362084187.20	295042409.54	.657127226.74
2008	557127227.42	328543613.05	885690840.47
2009	805900920.50	672635340.10	1478536260.60
2010	1663428293.13	554376097.35	2217801390.48
2011	2481839225.56	366717556.9	6149014785.65
2012	2887193860.60	298265743.11	586979604.71
2013	4221776590.50	4598172081.58	8719948672.08
2014	4379952436	2189976218	6569928654

Table 1: showing the breakdown of Revenue Generation in the State in Million Naira from (2005-2014)  
 Source: National Bureau of statistics and Kogi State Board of internal Revenue 2005-2014

➤ Research question 1. To what extent has taxation contributed to revenue generation in Kogi State?

Dependent variable TRG

Variable	coefficient	std. Error	t-statistic	prob.
C	-21739093	787E+08	-0.027640	0.9787
TR	1.026210	0.500666	2.049689	0.0796
NTR	0.968161	0.514867	1.684147	0.1360

Table 2: The analysis was used to answer research question one by use OLS Estimate.

R<sup>2</sup>=0.80072 Prob.(F-stat.)=0.003523

Adj. R=0.733967

F Statistic=14.09662

Loglikelihood=-224.3828

Durbin-Watsonstat.=2.947221

F-Statistic=9.352915

From the analysis above, the empirical result of t = 2.049689 and t = 1.684147 showed the effect of tax and non-tax revenue on total revenue generation in Kogi State. The result indicates that Tax and Non-Tax revenue have positive impact on total revenue generation in the State, but the impact is more on tax than Non-tax revenue. This means that increase in these variables lead to an improvement in total Revenue generation in the State. The test of significance of the parameter estimates showed that tax revenue is significant at 5 % level. The coefficient of Non-tax revenue also has a positive sign. However, it is insignificant at 5% level. From the analysis, the coefficient of multiple determinant of R<sup>2</sup> shows that 80.1 % of the variation in the computed index is explained by the predictor variable. The adjusted R which represents the goodness and fit of the data shows that 73.4 % of the variation in the index could be explained by the predictor variable. The remaining could be due to error term. The Durbin- Watson statistic of 2.95 and F-statistic of 14.1 showed that serial correlation is minimal. The detail of the analysis is shown on appendix A page below.

To answer research questions two and three, the likert scale method with the below specifications are used. Strongly Agreed= 4  
 Agreed = 3

Disagreed= 2

Strongly Disagreed=1

Using summated mean point or the likert mean region of  $\sum FX / \sum N = 4+3+2+1/4 = 10/4 = 2.5$

Therefore, 2.5 is the acceptance region of Decision Rule

➤ Research question 2. In what ways does tax revenue contribute to economic development in the State?

SN	ITEMS	SA	A	DA	SD	Mean	Decision Rule
1	Taxation and tax yield enhances the provision of good road in all nook and crannies of the state.	300	100	100	100	3.6	Accepted
2	Tax yield are used to provide Pipe borne water in all the local government areas in the state.	250	200	50	50	3,5	Accepted
3	Tax payment by the government is used to ensure equality in the distribution of income	350	100	50	-	3.5	Accepted
4	Tax payment encourages good governance.	250	150	100	100	3.5	Accepted
5	Some of the tax yield is used to motivate the tax official who engages in tax collection in the State.	200	200	50	50	3.1	Accepted

Table 3: The contribution of tax revenue to the development of Kogi State

From the analysis, 300 respondents strongly agreed that tax revenue is used for provision of good road in the State. 200 respondents agreed, while 50 respondents each disagreed and strongly disagreed to that notion. Also, the items 2, 250 respondents strongly agreed that tax revenue is used for provision pipe borne water, 200 respondents agreed while 50 respondents each disagreed and strongly disagreed that tax revenue is used for structural development in the state. 3. Hence the mean values of 3.6, 3.5, 3.5, 3.5 and 3.1 which is greater the mean acceptance value indicates that tax yield ha great effect in economic development of the State.

- Research question 3. Why do tax payers evade and avoid tax payments in the State?

SN	ITEMS	SA	A	DA	SD	Mean	Decision Rule
1	People avoid taxes in the State because of improper tax administration	200	100	100	100	2.8	Accepted
2	Tax payers evade and avoid taxes because there is no database to capture their income	250	100	100	50	3.1	Accepted
3	Tax payers evade and avoid taxes because they assume that tax yield does not contribute to their welfare.	150	200	100	50	2.9	Accepted
4	Tax payers evade and avoid taxes because they believe that tax collection has no economic uses.	100	100	200	100	2.4	Not Accepted
5	Tax payers evade and avoid taxes because many of the believe that tax official are fraudulent	100	100	100	200	2.2	Not Accepted

Table 4: The causes of tax evasion and avoidance in Kogi State

The analysis above also revealed that 200 respondents strongly agreed that people avoid and evade the payment of tax in the state because of improper tax administration. 100 respondents agreed to that notion, while 100 each disagreed and strongly disagreed. Also, in item 2, 250 respondents strongly agreed that tax evasion and avoidance is majorly caused by lack of data base to access the income of tax payers in the state. Likewise, in items 3, 150 respondents strongly agreed that people evade and avoid tax payment because it does not contribute to the welfare of the masses. Also, 200 agreed, while 100 and 50 disagreed and strongly disagreed to the opinion. On items 4 and 5, the mean score of 2.4 and 2.2 less than the mean value of acceptance mean, of 2.5 signifies that the motion embedded on them are not accepted. From the result of the analysis, it then implies that tax evasion and avoidance have negative effect on revenue generation in Kogi State.

## 5. Summary of the Findings

From the result of the findings, the study reveals that tax revenue has positive impact on revenue generation in the state. This is because the value of tax revenue of 1.619646 has positive impact on total revenue generation and is significant at  $P > 0$  at 5% level. Also, from the likert scale analysis, the values of mean values of item 1, which is 3.6, 3.5, 3.5, 3.5 and 3.1 greater than the acceptance mean of 2.5 indicate that tax revenue has great effect in economic development in the State. Likewise, the result of the analysis on table 3 indicates that tax evasion and tax avoidance have negative effect on total revenue generation in the State. This is so because many respondents strongly agreed that lack of good tax administration, lack of data base to access the income of the tax payer among other contributes to tax evasion and avoidance in the state.

## 6. Recommendation

Taxation as an important source of revenue to government all over the world has been recognized by many economists and stock holders in governance as the primary source of revenue to the government. This is why taxation as compulsory payment to the government is advocated by different government and stock holders all over the world. From the result of the analysis therefore, it was discovered that tax revenue has great impact on revenue generation in the State. This implies that government of Kogi Sate need additional measures to enhance efficient tax administration by internal revenue board to ensure that people do not evade or avoid tax payment in the State.

Secondly, the government of the State should make sure that different authorities charged with the responsibility to collect taxes are strengthened to enforce compliance by tax payers in the payment of levies due to them. This can be done through the use of law enforcement agencies such police and civil defense officials of reputable character who will be able to monitor the collection and remittance of such levies to the confines of the government treasury. Also, training and retraining of revenue official in necessary to enhance their efficiency and effectiveness in collection and remittance of collected revenue in the State.

Thirdly, tax education should be instituted all nook and crannies of the State to educate tax payers on the need to pay tax levied on them to the government. This can be done through radio broad cast, social media, telecast, and town cries in villages to mention but a few. It is believed that if this idea is properly instituted it will increase tax productivity and revenue yield to the government.

Fourthly, to boost efficiency and effectiveness of the part of revenue collectors, government need to encourage them through different incentives such as bonuses, movement allowances and inconvenience allowances. This will help to curtail fraudulent activities often characterized by some tax revenue official and increase revenue yield in the State.

Fifthly, tax officials should be empowered to prosecute and stringently punish tax offenders such as tax evaders and all those who avoid taxes. This will act as deterrents to all tax evaders and avoidance in the State. Also, in order to checkmate the excess of tax evasion and avoidance in the State, digital database should be instituted in all local government areas in the State for monitoring the income of tax payers and accessing the payment of direct and indirect taxes imposed to them.

Finally, effort should be made by the government through different board of internal revenue officials to diversify the revenue source from its original status to other sectors such as property tax, parking space tax, and estate tax in order to attract more direct and indirect taxes to the government. This will not only increase tax yield but would be able to checkmate corruption and illegal acquisition of wealth in the society.

## 7. Conclusion

One of the powerful arguments in support of taxation in Nigeria is its use as revenue source to cover the cost of government expenditure. This because the provision of services and infrastructural facilities in the country cost money. Many of these goods and services cannot be restricted in provision due to essentiality in the economy. So tax revenue is used to provide such goods and service in the economy for everybody to enjoy. However, the efforts of government are sometimes constraint because of tax evasion and avoidance by many tax payers, resulting to shortage of fund to execute its programmes. So, in the time of inflation the country may deal with it by raising direct taxes on individual income as well as business taxes to ammoniate the effect in the economy. This will eventually increase government revenue and boost welfare packages in the economy.

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**Appendix A**

Dependent Variable: TRG				
Method: Least Squares				
Date: 04/24/16 Time: 07:37				
Sample: 2005 2014				
Included observations: 10				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
TR	1.026210	0.500666	2.049689	0.0796
NTR	0.968161	0.574867	1.684147	0.1360
C	-21739093	7.87E+08	-0.027640	0.9787
R-squared	0.800872	Mean dependent var	2.73E+09	
Adjusted R-squared	0.743978	S.D. dependent var	3.18E+09	
S.E. of regression	1.61E+09	Akaike info criterion	45.47652	
Sum squared resid	1.81E+19	Schwarz criterion	45.56730	
Log likelihood	-224.3826	F-statistic	14.07662	
Durbin-Watson stat	2.947221	Prob(F-statistic)	0.003523	