

CORPORATE TAX AND THE FINANCIAL PERFORMANCE
OF SELECTED LARGE SCALE TRANSPORTERS IN
KAMPALA, UGANDA

BY:

ATIM GRACE
MBA/23259/113/DU

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ABSTRACT

The study focused on "corporate tax and the financial performance of large scale transporters in Kampala Uganda". The purpose of the study was to establish the relationship between corporate tax and the financial performance of large scale transporters in Kampala Uganda. It was guided by three objectives that were: to determine the level of corporate tax of large scale transporters in Kampala Uganda, to determine the level of financial performance of large scale transporters in Kampala Uganda and to establish whether there is a relationship between corporate tax and the financial performance of large scale transporters in Kampala Uganda. Methodology of the study was descriptive correlational design where Pearson's linear correlation analysis and linear regression analysis were applied in determining the relationship and extent. *The study found out that the level of corporate tax and the financial performance of large scale transporters in Kampala Uganda were high and very high respectively and that there is a positive relationship between corporate tax and the financial performance of large scale transporters in Kampala Uganda.* Therefore the null hypothesis that there is no relationship between corporate tax and the financial performance of large scale transporters in Kampala Uganda was rejected. However, the researcher found out that people lack sensitization and therefore the researcher recommended that the government through the URA (Uganda Revenue Authority) should sensitize all people or individuals involved in the running of large scale transport. This will increase awareness in these businesses. The researcher also recommended that the stakeholder of transport business need to always carry out financial analysis and planning so as to prevent future financial problems.