

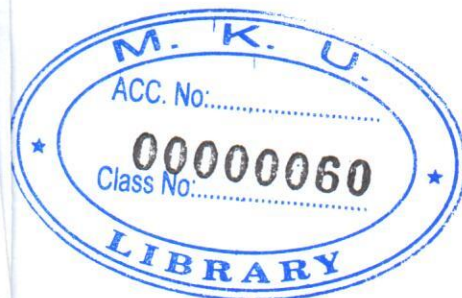
**AN EVALUATION OF THE EFFECT OF PARTICIPATION IN TAX
MATTERS ON TAX COMPLIANCE**

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Abstract

The study investigated the extent to which awareness of taxation matters, equal consideration of the views of all tax payers, consultation with the community over changes in the tax system, and creation of foras for feedback from the tax payer as independent variables and how they affect tax compliance as the dependent variable. A bivariate as well as a multivariable correlation was used to find the relationship between the independent variables and the dependent variable. Partial correlation ratios and correlation coefficients were used to study the relationship between the variables randomly and tested using the hypothesis in section 1.3.2. Stratified sampling was used to obtain three divisions from the target population of Bungoma East district and random sampling used to obtain five schools from where two T.S.C teachers were interviewed. The data collected as per the questionnaire was tabulated and organized as per the various variables descriptively and inferentially and analyzed using SPSS software. The descriptive analysis indicated the responses did not receive high margins, the highest being about 3.03 for the attitude of tax payers (a measure of compliance) and the lowest being 1.63 for both creation of fora for feedback from tax payers and consultation with the community over changes in the tax system, implying that the two are done to the minimal levels and could be the result of the low attitude of tax payer or measure of compliance. In fact this is confirmed by the high standard deviations from the mean of all variables. In conclusion it was noted that, awareness of taxation matters, equal consideration of the views of all tax payers, creation of foras for feedback from the tax payer affects tax compliance thus it is important that tax masters take the variables in perspective when formulating any tax policies, initiating and reviewing existing law