
**TAXATION AND THE DEVELOPMENT OF SMALL BUSINESSES IN UGANDA, A CASE STUDY OF
IGANGA DISTRICT**

Batuka Ramadhan¹, Irumba Alex², Arinaitwe Julius³, Ariyo Gracious Kazaara⁴

1, 2, 3, 4 Metropolitan International University

Abstract

The study aimed at taxation and the development of small businesses in Uganda, a case study of Iganga district and it was guided by the following objectives; To examine the relationship between tax compliance and the business development of small businesses in Iganga district, to assess the relationship between tax rates and the business development of small businesses in Iganga district and to analyze the relationship between tax incentives and the business development of small businesses in Iganga district. This study adopted a design known as cross-sectional analysis. The research was suited within the provisions of cross-sectional research design because the researcher gathered data and report the state in which things are without changing any variables. The study population concentrated on Managers and employees of small businesses in Iganga District. The study area was limited to this one SB in Iganga district since the majority of the small businesses are established in urban areas. The findings revealed that tax incentives (Beta= .459, Sig. < .000) was a better predictor of the performance of SB's and this was followed by tax rates (Beta = .311, Sig. < .005), and lastly tax compliance with (Beta=.171, Sig.<.031). This implies that strengthening and improving the existing taxation policies relating to tax compliance, tax rates and tax incentives, the performance of small businesses will improve in Uganda. During the study, it was found out that in order to promote the performance of small businesses in Similarly, the findings from interviews indicated that as a result of tax incentives, businesses have benefitted from tax exemption like With Holding Tax exemption and issued with a tax exemption certificate from URA since such businesses have demonstrated a good track record of paying the taxes on time.

Key words: taxation, development and small businesses

Background to the study

Small businesses are important to the growth of society as they support economic growth and development through; the supply of jobs that reduced unemployment (Nelson & Christopher, 2022), solving the demographic problems associated with a high population, contributing, among other things, to the generation of domestic income (Oromo et al., 2023). The taxation system used in any country determines the performance of businesses, with countries with favorable and favorable tax rates promoting successful businesses (Winny et al., 2023). Successful businesses have influenced the growth of economies by ensuring a fair distribution of income and investment in the country (Alex & Kazaara, 2023). In essence, businesses and taxation are interdependent for survival in that when business performance is affected, the growth of the economy is equally affected (Faridah et al., 2023). Small

businesses account for about 90% of private sector output, which has significantly boosted the economy in Uganda (Tasha et al., 2023a). Small businesses have boosted the economy by creating new jobs and generating income among other things (Godfrey et al., 2023). However, small businesses face challenges from limited size and resources that have affected their operations (Kazaara & Christopher, 2023). This is currently mitigated through; provision of business development services (BDS) to build capacity and enhance their performance in the areas of business planning, technology (Ntirandekura et al., 2022), communications and other services (Uganda Investment Authority, 2018). More than 80% of small businesses in Uganda are established in urban areas and therefore this study contextually examined small businesses in Iganga District, Eastern Uganda (Lydia et al., 2023).

Statement of the problem

Iganga District Town Council is a hub for small businesses and accounts for over 75% of the over 20,000 businesses operating in the district (Ronald et al., 2023). Businesses in Uganda pay various types of taxes ranging from customs duty, excise duty, value added tax, corporation tax and stamp duty among others (Tasha et al., 2023b). These taxes are the main source of revenue for government services and administration. These taxes are believed to have a negative effect on business performance (Ramadhan et al., 2023). Coupled with bad tax policies and high rates, businesses still struggle to stay alive for more than five years. However, through its efforts to support small and medium enterprises, the government has enacted tax policies to support and promote the performance of small businesses (Brian & Jacob, 2023). This tax policy focused on the harmonization of tax rates and the introduction of new tax incentives to support small businesses (Ddumba-Ssentamu, 2018). With the taxes collected, the government is able to provide social services in the city such as roads, street lights, security, drainage channels, etc. (Victoria et al., 2023). Taxes also enable the government to build public infrastructure, support healthcare, public insurance and public education (Anthony et al., 2023). Despite efforts by the Ugandan government to enhance the growth and performance of small businesses, it is widely believed that taxation still remains a major obstacle to these efforts as taxes continue to affect small business performance (Lydia et al., 2023). . Taxes reduce small business profits by increasing operating costs, thereby crippling business survival. Taxes also discourage hard work, are inconvenient and unpopular with small businesses. This explains why most small businesses in Uganda do not survive five years after inauguration, indicating poor performance in the SB sector (Ntirandekura et al., 2022). Therefore, the researcher conducted a study that investigated the relationship between taxation and small business development in Iganga district.

Specific objectives of the study

- To examine the relationship between tax compliance and the business development of small businesses in Iganga district.
- To assess the relationship between tax rates and the business development of small businesses in Iganga district.
- To analyze the relationship between tax incentives and the business development of small businesses in Iganga district.

Methodology

This study adopted a design known as cross-sectional analysis. The research was suited within the provisions of cross-sectional research design because the researcher gathered data and report the state in which things are without changing any variables. The study population concentrated on Managers and employees of small businesses in Iganga District. The

study area was limited to this one SB in Iganga district since the majority of the small businesses are established in urban areas. The study considered an accessible population of 65 small businesses. Based on the Krecjie and Morgan (1970) sampling table the researcher selected a sample size of 50 respondents from a population of 65 registered employees with

Received: 13.11.2023**Accepted: 18.11.2023****Published on: 30.11.2023**

Corresponding: Author: research.miu.ac.ug/publications 315

the help of purposive sampling (Chuan,2006). This in accordance with Morgan Kreijic, (1970) sample determination table. The study employed probability sampling technique known as simple random sampling. The researcher used the simple random sampling in order to minimize the possibility of researcher bias since the research is focused on the entire SB population. Employees employed in small businesses in Iganga District was eligible to participate in the study. Purposive sampling was conducted for the owners and top management staff within the district town council. Both quantitative and qualitative methods of data collection was employed during the study. The questionnaire survey method was used to pool quantitative statistics, while the interview and documentary review method was employed to gather qualitative information. The researcher chose a data collection method that was better suited the intended purposes. Self-Administered Questionnaires (SAQ) was employed to gather data from the study elements in a structured manner. SAQs with one open ended question per section was designed for SB employees to give

RESULTS

additional or express their mind while the rest was close-ended aimed at testing perception using a five-point like scale measuring from Strongly Disagree as response 1, Disagree as response 2, Not sure as response 3 Agree as response 4 and Strongly Agree as response 5 for easy measurements of variables (Jackson, 2009). Initially, data was entered into MS Excel computer program for cleaning. The data was also imported to SPSS version 23 statistical software for investigation (Nelson et al., 2022). Data was analyzed by reporting of summary results in numerical terms and was presented using a percentage distribution technique but maintaining a specified degree of confidence. Closed-ended questions were recorded and then the answers to each question were checked by the respondent as deemed suitable. This was done to all the questionnaires, after which the mean, standard deviation, and percentages was computed from the responses given. Thematic analysis was done for the open-ended questions whereby the participants' responses was organized in themes based on the study objectives.

To examine the effect of tax compliance influences the performance of small businesses in Iganga District

Table 1: Responses on tax compliance

Item	Mean	Std. Deviation
Simplified system of taxation		
I understand the Ugandan tax system	2.32	.766
I can compute the income tax liability of our business with ease	2.31	.684
I always attend taxation seminars and workshops on behalf of the business to update myself on the tax system	4.31	.667
Payment of levies is straight forward hence the business does not hire professional consultancy services	2.35	.950

Received: 13.11.2023

Accepted: 18.11.2023

Published on: 30.11.2023

Interpretation of tax laws and regulations		
I am aware of most tax laws and guidelines about taxation of incomes for small businesses	4.44	.641
I understand the tax laws and regulations in Uganda	2.24	.711
I can interpret tax laws and compute tax liabilities	2.45	.710
I always file tax returns with URA on a timely basis as requires by law	4.34	.856
Tax planning and functional expertise		
I know how to treat the expenses incurred in relation to income tax in Uganda.	4.19	.856
I always advise management on income tax planning issues	4.02	.857
I am sure of the incomes /turnover on which we pay income taxes as a firm	4.15	.766
I am always part of the team that carries out budgeting process of my employer Especially on income tax matters	4.24	.643

Source: Primary data, 2022

Table 1 above highlights that the majority of the respondents within the SB sector cannot understand the Ugandan tax system as indicated by the average score of 2.32 (SD = 0.766). This means that these respondents cannot interpret what the various tax laws stipulate and the other tax compliance requirements (Racheal et al., 2023). Most of the respondents revealed that they could not compute the income tax liability of their businesses with ease. This is confirmed by the mean score of 2.31 (SD = 0.684) which shows that the majority of the respondents need assistance to understand how much to pay when to pay according to the size and capital of their businesses (Polycarp et al., 2023). A bigger proportion of the respondents agreed that they always attend taxation seminars and workshops on behalf of their business to update themselves with the tax system as noted by the mean 4.31 (SD = 0.667).

This means that the traders and other employees within the SB sector have attended taxation seminars and workshops which has improved their knowledge of tax policies and also enabled them to avoid tax penalties associated with tax evasion. This has reduced the tax compliance costs for the small businesses and thus boosted their performance (Moses et al., 2023).

The payment of levies is not straightforward hence the business has to hire professional consultancy services. This was confirmed by the majority of the respondents (mean = 2.35; SD = 0.950) who revealed that they usually hire someone to file their tax returns for them.

In addition, most of the respondents agreed (mean = 4.44; SD = 0.641) that they are aware of most tax laws and guidelines about taxation of incomes for small businesses. This means that the majority of the respondents can comprehend their tax acquiescence as noted by tax authorities. The above findings were supported by a respondent who said (Winny et al., 2023);

This implies that the respondents have received tax education through seminars which have improved their awareness concerning tax laws, tax planning and compliance for small and medium businesses. This has also enabled them to know their rights and obligations of their businesses regarding taxes. The study findings revealed

Received: 13.11.2023

Accepted: 18.11.2023

Published on: 30.11.2023

that members of the small and medium enterprises could not understand the tax laws and regulations in Uganda which is represented by the mean score of 2.24 and standard deviation of 0.711. Furthermore, most of the respondents disagreed (mean =2.45; SD = 0.710) that they can interpret tax laws and compute tax liabilities (Oscar et al., 2023). This shows that the majority of the respondents do not have sufficient tax knowledge regarding the when to pay taxes and in what proportions.

On whether the small and medium enterprises always file tax returns with URA on a timely basis as required by law, the majority of the respondents mean = 4.34; SD = 0.856) agreed that they always file their tax returns on time (Isaac et al., 2023). The study findings further revealed that most of the respondents know how to treat the expenses incurred in relation to income tax in Uganda which was confirmed by a high average score of 4.19 and standard deviation of 0.856 (Polycarp et al., 2023).

Effect of tax rates on the performance of small businesses in Iganga District

To establish the effect of tax rates on the performance of small businesses in Iganga District

Table 2: Responses on tax incentives

Statement	Mean	St. Deviation
Clarity of tax rates		
The tax rates charged are clear in terms of payable taxes.	2.09	.675
There are diverse taxes imposed on small and medium enterprises,	3.73	.502
The government either increases or decreases tax rate at its own discretion	4.56	.388
Correct level of taxation		
The taxes charged are burdensome to the business	4.48	.410
Small businesses pay taxes when it is convenient for them to pay	2.11	.973
Taxes are only charged when the business is operating. Hence allows for momentary closures of business	2.46	.5580
SB tax rates consider the scale of operation	4.35	.744
Fair taxation rates		
The tax rates charged are fair to small and medium business owners	2.72	.965
The regressive nature of taxes on SB reduces their revenue base	4.77	.949
The tax rates charged are economical to small businesses	2.36	.756
Small businesses have information on how much tax when to pay tax, where to pay and mode of tax payment	3.20	.392

Source: Primary data

Table 2 above indicates that for a total of 377 respondents with an average score of 2.09 and a relatively low standard deviation (0.675), most of the respondents disagreed that the tax rates charged are clear in terms of payable

Received: 13.11.2023

Accepted: 18.11.2023

Published on: 30.11.2023

taxes (Wegulo et al., 2023). This means that respondents in the SB world are not aware of how much to pay to the tax bodies.

There are diverse taxes imposed on small and medium enterprises, which was confirmed by the majority of the respondents (mean = 3.73; SD = 0.502) who agreed that their business pays different taxes depending on the nature and size of business (Zowena et al., 2023).

Most of the respondents agreed (mean = 4.56; SD = 0.388) that the government either increases or decreases tax rate at its own discretion. This means that the government of Uganda can always increase or decrease a tax rate without consulting the parties that was paying the tax (Collins et al., 2023).

This means that the government of Uganda has continued to alter tax rates for the small and medium businesses without involving those in the small businesses sector which has negatively influenced the performance of their businesses due to the increased tax burden on the Small businesses.

A bigger proportion of respondents agreed that the taxes charged are burdensome to their businesses as shown by the mean score 4.48; (SD = 0.410). This means that the taxes levied from the small businesses are inhibiting growth and performance of these enterprises in Uganda.

On whether Small businesses pay taxes when it is convenient for them to pay, most of the respondents disagreed as noted by the mean = 2.11; SD = 0.973. This indicates that the tax bodies always require these enterprises to meet their tax obligations regularly and on time (Mark et al., 2023).

The majority of the respondents disagreed that taxes are only charged when the business is operating and hence allows for momentary closures of business. This was confirmed according to the low mean score of 2.46 (SD = 0.558). The findings further revealed that most of the respondents (mean = 4.35; SD = 0.744) agreed that the SB tax rates consider the scale of operation. This means that taxes are levied from small businesses depending on their capital size and nature of the business (Kazaara & Kazaara, 2023).

On whether the tax rates charged are fair to small and medium business owners, most of the respondents disagreed (mean = 2.72; SD = 0.965) which shows that the taxes rates charged from the Small businesses are irrational and thus affect the performance of these enterprises. On average, the majority of the respondents agreed (mean = 4.77; SD = 0.949) that the regressive nature of taxes on Small businesses reduce their revenue base. In addition, most of the respondents also disagreed that the tax rates charged are economical to Small businesses as noted by the mean score of 2.36 and standard deviation of 0.756 (Tasha et al., 2023b). This means that the taxes levied from the small and medium enterprises are reducing the capital base of these enterprises and thus hindering the performance of Small businesses (Ronald et al., 2023).

The study findings highlighted that most respondents were neutral on whether the Small businesses have information on how much tax when to pay tax, where to pay and mode of tax payment which was confirmed by the mean score of 3.20 and standard deviation of 0.392.

To assess the effect of tax incentives on the performance of Small businesses in Iganga District.

Table 3: Responses on tax incentives

Item	Mean	Std. Deviation
Investment deductions and allowances		
Tax incentives for Small businesses have lowered the operational costs associated with payment of taxes for small and medium enterprises	4.39	0.867
Tax incentives, investments, and performance of Small businesses are closely linked.	4.53	0.641
Tax incentives have attracted private investors to the SB sector	4.33	0.795
Tax holidays		
The government has given special tax treatment to Small businesses in the form of tax holidays	3.87	0.878
Tax holidays have helped my business to grow and expand.	3.68	0.929
Tax incentives have stimulated the growth and expansion of Small businesses in Uganda.	4.41	0.726
Special tax regimes		
Tax incentives have encouraged a reasonable number of traders in the SB sector to continue operating	3.94	0.392
The special tax regimes for Small businesses have reduced the operations of the small businesses in the informal sector.	3.79	0.356
Special tax treatment for Small businesses has corrected market imperfections in the country.	3.08	1.364
Tax incentives have protected the infant small and medium enterprises in Uganda	2.47	0.904

Source: Primary data, 2022

The study findings revealed that the majority of the respondents agreed (mean = 4.39; SD = 0.867) that tax incentives for Small businesses have lowered the operational costs associated with the payment of taxes for small and medium enterprises. Tax incentives, investments, and performance of Small businesses are closely linked. This was confirmed by most of the respondents as highlighted by the meanscore of 4.53 and standard deviation of 0.641. The majority of the respondents (mean = 4.33; SD = 0.795) agreed that tax incentives had attracted private investors to the SB sector (Ntirandekura, 2022).

This implies that tax incentives like withholding tax exemption have had a positive contribution towards that performance of Small businesses through reducing the tax burden on businesses which has stimulated performance in the SB sector (Christopher et al., 2022).

Received: 13.11.2023

Accepted: 18.11.2023

Published on: 30.11.2023

On whether the government has given special tax treatment to Small businesses in the form of tax holidays, most of the respondents agreed as represented by the mean score of 3.87 and a relatively low standard deviation (0.878). This implies that the tax holidays accorded to the Small businesses have reduced the tax burden and boosted performance in these enterprises (Godfrey et al., 2023).

A bigger proportion of respondents agreed that tax holidays have helped my business to grow and expand as shown by mean = 3.68 and standard deviation = 0.929. In addition, tax incentives have stimulated the growth and expansion of Small businesses in Uganda which was established by the majority of the respondents according to the mean = 4.41 and SD = 0.726. This means that tax incentives are a prerequisite to improved performance of small and medium enterprises (Christopher et al., 2022).

The findings also indicated that most of the respondents (mean = 3.94; SD = 0.392) agreed that tax incentives had encouraged a reasonable number of traders in the SB sector to continue operating. Likewise, the special tax regimes for Small businesses have reduced the operations of the small businesses in the informal sector. This was established by most of the respondents with an average score of 3.79 (SD = 0.356) (Winny et al., 2023). On whether special tax treatment for Small businesses has corrected market imperfections in the country, the majority of the respondents were neutral as indicated by the mean score = 3.08 (SD = 1.364). Similarly, most of the respondents are disagreed on whether tax incentives have protected the infant small and medium enterprises in Uganda, this was revealed by the mean score of 2.47 and standard deviation of 0.904 (Musaibah et al., 2023).

Regression analysis of the study variables

Table 4: Regression analysis of the study variables

Unstandardized			Standardized		
Coefficients			Coefficients		
Model	B	Std. Error	Beta	t	Sig.
(Constant)	.627	.269		2.329	.023
Tax incentives	.459	.094	.543	4.911	.000
Tax rates	.311	.108	.331	2.889	.005
Tax compliance	.171	.086	.206	2.014	.031
R= .827			R-square =.684		
			F=34.574		
			Sig =.000		

Dependent Variable: Performance of Small businesses

Source: Primary data, 2022

Table 4 above shows the components of taxation, i.e., tax compliance, tax rates and tax incentives which significantly predict the performance of small businesses since the p – value (.000) is less than the significance level (Nelson et al., 2023). The correlation coefficient (.827) revealed that the study variables had a strong positive

Received: 13.11.2023

Accepted: 18.11.2023

Published on: 30.11.2023

relationship with the performance of Small businesses. Thus, the study variables explain 68.4% of the performance of Small businesses in Iganga District, Uganda.

The findings further revealed that tax incentives (Beta= .459, Sig. < .000) was a better predictor of the performance of SB's and this was followed by tax rates (Beta = .311, Sig. < .005), and lastly tax compliance with (Beta=.171, Sig.<.031). This implies that strengthening and improving the existing taxation policies relating to tax compliance, tax rates and tax incentives, the performance of Small businesses will improve in Uganda.

Conclusions

According to study findings, it was concluded that; "the simplified system of taxation, tax planning and functional expertise, interpretation of tax laws and regulations play a fundamental role in enhancing the performance of Small businesses." This implies that strengthening the system of taxation through a simplified system of taxation can support Small Businesses tax payers to meet their tax duties and thus reduce the burden of tax compliance within Small businesses. Therefore, a streamlined tax administration strategy is important in enhancing the performance of Small businesses.

Based on the findings, the researcher concluded that having a correct level of tax rates, ensuring clarity of tax rates and fair tax rates are essential for the growth and performance of Small businesses. This implies that there is need to design an effective tax rate through lowering the tax rates and offering tax reliefs to small and medium businesses which will reduce the cost of running a business within these enterprises and thus enhance the performance of Small businesses in Uganda.

Recommendations of the study

During the study, it was found out that in order to promote the performance of small businesses in Similarly, the findings from interviews indicated that as a result of tax incentives, businesses have benefitted from tax exemption like With Holding Tax exemption and issued with a tax exemption certificate from URA since such businesses have demonstrated a good track record of paying the taxes on time. This has reduced the tax burden on these businesses and enabled them to reinvest and expand their businesses. Thus, fueling the prosperity and performance of Small businesses in Uganda.

References

- Alex, I., & Kazaara, A. G. (2023). *Internal Controls and Financial Performance of Saccos in Wakiso District*. 7(3), 47–56.
- Anthony, D., Kazaara, A. G., Kazaara, A. I., Ismail, L., & Prudence, K. (2023). *The Impact of Teachers' Teaching Methods on Students' Performance in English Subject in Secondary Schools In Uganda, A Case Study Of Selected Secondary Schools In Kampala & Wakiso*. 7(3), 290–297.
- Brian, W., & Jacob, K. (2023). *Impact of Tax Education on The Public Sector - A Case Study of Lwakhakha Town Council, Namisindwa District Local Government*. 7(4), 176–184.

Received: 13.11.2023

Accepted: 18.11.2023

Published on: 30.11.2023

- Christopher, F., Moses, N., Muhindo, M. E., & Komunda, T. R. (2022). Employee Training and Organizational Performance: A Case Study of African College of Commerce and Technology in Kabale District, South Western Uganda. *International Journal of Academic Pedagogical Research*, 6(5), 1–7.
- Collins, A., Kazaara, A. G., & Kazaara, A. I. (2023). *Agricultural Loans and Farmer's Livelihood in Uganda a Case Study of Nyakayojo Sub County in Mbarara District*. 7(3), 40–46.
- Faridah, K., Kazaara, A. G., & Kazaara, A. I. (2023). *The Effect Of Supplier Selection On Product Quality Management In Organizations. A Case Study Of Uganda Wild Life*. 7(3), 307–317.
- Godfrey, W., Silvia, N., Kazaara, A. G., Nelson, K., Christopher, F., Deus, T., Micheal, T., & Catherine, M. (2023). *The Effect Of Teacher's Instructional Methods On The Learners Academic Performance In Mathematics Subject In Secondary Schools, A Case Study Of Buwesswa Secondary School In Manafwa District*. 7(2), 100–107.
- Isaac, O., Kazaara, A. G., & Kazaara, A. I. (2023). *Assessment of the Effect of Workplace Conflict on Employees Performance and Organizational Productivity, a Case Study of Tororo General Hospital*. 7(3), 279–289.
- Kazaara, A. G., & Christopher, F. (2023). *Impact of Micro Credit Financing on Agricultural Production A Case Study of Bundibugyo District In The Western Region Of*. 7(3), 56–62.
- Kazaara, A. G., & Kazaara, A. I. (2023). *Assess The Impacts Of Inflation To The Development Of Societies. A Case Study of Kagadi District*. 7(3), 281–290.
- Lydia, N., Kazaara, A. G., Kazaara, A. I., Brenda, T., & Bafaki, G. (2023). *Promotion of Small-Scale Industries and Development of Business. A Case Study; Masafu Subcounty (Busia)*. 7(3), 240–245.
- Mark, N., Kazaara, A. G., Deus, T., Julius, A., Nelson, K., Catherine, M., Christopher, F., Benefansi, I., & Alex, K. (2023). *Anaylsis of Students' Enrollment and Graduation Rates in Gulu University in Uganda. A Case Study of Gulu University*. 7(2), 167–177.
- Moses, K., Kazaara, A. G., Kazaara, A. I., & Ismail, L. (2023). *External Auditing and the Financial Performance of Marianum Press Limited, Kisubi*. 7(3), 258–266.
- Musaibah, N., Kazaara, A. G., Kazaara, A. I., & Deus, T. (2023). *The Organizational Factors Affecting Employee Performance in Non-Governmental Organizations in Uganda. A Case Study of the Uganda Women Parliamentary Association*. 7(3), 221–231.
- Nelson, K., & Christopher, F. (2022). *Determinants of Youth Unemployment in Uganda a Case Study of Kampala District*. 6(6), 34–44.
- Nelson, K., Christopher, F., & Milton, N. (2022). *Teach Yourself Spss and Stata*. 6(7), 84–122.
- Nelson, K., Kazaara, A. G., & Kazaara, A. I. (2023). *Teach Yourself E-Views*. 7(3), 124–145.
- Ntirandekura, M. (2022). *Vocational Skill Training and Economic Development among Women in Butanda Sub County, Rubanda District*. 6(6), 73–77.

Received: 13.11.2023

Accepted: 18.11.2023

Published on: 30.11.2023

- Ntirandekura, M., Friday, C., & Muhammad, M. (2022). Rewards and Staff Retention in Public Sector in Uganda: An Empirical Study from Kabale District Local Government. *International Journal of Academic Management Science Research*, 6(7), 165–170.
- Oromo, O. D., Julius, A., & Nelson, K. (2023). *Effect of Covid-19 Lockdown on Household Income in Uganda A Case Study of Kitoro Parish, Entebbe Municipality*. 7(4), 107–117.
- Oscar, O., Kazaara, A. G., Kazaara, A. I., & Micheal, T. (2023). *Impacts of Farmer' s Cooperative Societies in Marketing of Agricultural Produce. A Case Study of Loro Sub County, Oyam District*. 7(3), 272–278.
- Polycarp, K., Kazaara, A. G., Kazaara, A. I., Prudence, K., & Nicholas, K. (2023). *The effect of loan defaults on profitability of financial institutions in Uganda: a case study of post bank, Anaka branch, Nwoya district*. 7(3), 172–178.
- Racheal, N., Kazaara, A. G., & Kazaara, A. I. (2023). *Impact Of Quality Financial Reporting On An Organization Resource Management: A Case Study Of Humuza Holding Limited Kampala Uganda*. 7(3), 335–343.
- Ramadhan, B., Alex, I., Kazaara, A. G., Nelson, K., Deus, T., & Pascal, T. (2023). *Taxation and the Development of Small Businesses in Uganda, a Case Study of Iganga District*. 7(2), 136–149.
- Ronald, K., Kazaara, A. G., Ismail, L., & Micheal, T. (2023). *The Impact Of Privately Owned Enterprises On The Economic Development Of Communities In Uganda A Case Study Of Masaka City*. 7(3), 63–70.
- Tasha, N. A., Kazaara, A. G., Deus, T., Ismail, L., & Micheal, T. (2023a). *The Impact of Taxation on Small Scale Businesses on Performance of Small-Scale Businesses in Namungoona Parish, Kampala Uganda. A Case Study of Namungoona Parish*. 7(3), 174–182.
- Tasha, N. A., Kazaara, A. G., Deus, T., Ismail, L., & Micheal, T. (2023b). *The Impact Of Taxation On Small Scale Businesses On Performance Of Small Scale Businesses In Namungoona Parish, Kampala Uganda*. 7(3), 17–26.
- Victoria, N., Nelson, K., Kazaara, A. G., & Kazaara, A. I. (2023). *The Impact Of Staff Development On The Pupils' Academic Performance In Primary Schools In Kimaanya Sub-County, Masaka District A Case Study Of Kimaanya Sub-County, Masaka District*. 7(3), 179–186.
- Wegulo, N. A., Kazaara, A. G., Kazaara, A. I., Deus, T., Moses, N., & Charles, N. (2023). *Effect Of Public Sector Monitoring And Evaluation On Promoting Good Governance In Uganda, A Case Study Of Ministry Of Local Government*. 7(3), 227–239.
- Winny, N. D., Kazaara, A. G., Kazaara, A. I., & Deus, T. (2023). *Effect Of Motivation On Employee Performance In Non- Government Organizations (NGOS): A Case Of Mbale City*. 7(3), 67–71.
- Zowena, N., Kazaara, A. G., Deus, T., & Kazaara, A. I. (2023). *Assessment Of The Effect Of Government Programs On Women Empowerment In Rural Areas. A Case Study Of Busale Sub County, Kayunga District*. 7(3), 240–247.