

DEPARTMENT OF ACCOUNTING AND FINANCE
PROJECT ASSIGNMENT

BACHELOR OF ACCOUNTING YEAR THREE (BAC III)

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**BACHELOR OF ACCOUNTING WITH INFORMATION
TECHNOLOGY YEAR THREE (BAIT III)**

INSTRUCTIONS

Use Tanzania Revenue Authority (TRA) website to conduct trend analysis for 12 consecutive months and compare against its 12-month average (**a student should choose only 1 years- either 2021/22 or 2022/23 and analyze month data**). Examine various type of direct taxes that are imposed by the TRA and comment on various measures/strategies that TRA can use to increase various types of Taxes i.e. withholding tax, PAYE etc. In addition, recommend any different measures/decisions that they should take to increase taxes without adversely affecting tax payers. Statistics are available from the TRA website <https://www.tra.go.tz/index.php/tax-collection-statistics>

GUIDELINES FOR WRITING PROJECT REPORT

THE INSTITUTE OF FINANCE MANAGEMENT



FACULTY OF BUSINESS AND ECONOMICS (FBE)

DEPARTMENT OF ACCOUNTING AND FINANCE

BACHELOR DEGREE IN XXXXXXXXXXXX

YEAR III

2023/2024

**A PROJECT REPORT ON TREND ANALYSIS OF DIRECT TAXES
IMPOSED BY THE TANZANIA REVENUE AUTHORITY (TRA)**

NAME: XXXXXXXX

REG. NO: XXXXXXXX

ACADEMIC YEAR: XXXXXXXX

SUBMISSION DATE: XXXXXXXX

GUIDELINES FOR WRITING PROJECT REPORT
BACHELOR DEGREE IN ACCOUNTING/ BACHELOR DEGREE IN
ACCOUNTING WITH INFORMATION TECHNOLOGY YEAR III

TITLE/COVER PAGE

The report should have a title page as shown in the cover page of this guideline.

PRELIMINARY PAGES

- Begin each part on a separate page
- Headings must appear at the top of the page, positioned at the centre, in capital letters and in bold text.
- Presentation of the preliminary pages takes the following sequence which involves some or all of the following parts:
 - *Dedication*
 - *Acknowledgement*
 - *List of acronyms*
 - *List of Table, figures, if any.*
 - *Executive Summary - provide a summary answering the following questions: what were the objectives/requirements of undertaking the project, which methods/approaches have you used to achieve the objective, explain the key findings/results and what are your comments (about ½ to ¾ of a page).*
 - *Table of contents*

1.0 CHAPTER ONE: INTRODUCTION

- Introduction chapter is expected to be about 2 to 5 pages
- Set the context by introducing the topic of your project
- Provide a clear expression of the purpose of which your report is expected to assert, explain, support or defend clearly state problem/issue of interest objectives and study questions for this project. Broadly speaking, summarize the main idea of a project and make the idea explicit to the readers.

- Finally, provide a short outline of how you are going to handle/address the aspects of your project in the rest of your paper (explain how the rest part of your project has been organized)

2.0 CHAPTER TWO: OVERVIEW OF TANZANIA REVENUE AUTHORITY (TRA)

- The chapter is expected to be about 5 to 8 pages
- Provide an overview of Tanzania Revenue Authority (TRA) i.e. when was it formed, its mandate, mission and vision. TRA Board of Directors' function and authority, composition of the its Board of Directors, appointment and termination of the board members

3.0 CHAPTER THREE: LITERATURE REVIEW

This chapter is expected to be about 8 to 12 pages:

- Write literature on taxes, direct and indirect taxes, type of taxes, type of tax payers.
- Provide a clear description of various types of taxes imposed by the TRA
- Mention types of direct and indirect taxes that are charged by TRA
- Discuss various type of taxes (mentioned above) that are charged to specific groups.
- Discuss tax returns; provisional and final tax returns. Returns filled by Individual/entities
- Review literature on income tax data in the financial reports that are derived measures of firms' tax avoidance activities
- Review literature on the determinants and consequences of tax avoidance.

4.0 CHAPTER FOUR: ANALYSIS AND DISCUSSION

- This chapter is expected to be about 8 to 10 pages
- Present the results obtained in your analysis on various types of direct taxes collected. Discuss whether there is an increase or decreases in the types of taxes collected (i.e. PAYE, withholding tax). Discuss the reasons

of the changes. All results should be clearly and logically presented and compared with *its 12 month average* (use table and graph)

- Present the results obtained in your analysis on various types of direct taxes collected. Discuss whether there is an increase or decreases in the types of taxes collected (i.e. PAYE, withholding tax). Discuss the reasons of the difference of the amount collected between one type of tax and the others. All results should be clearly and logically presented and compared with *its 12-month average* (use table and graph).
- Comment on various measures/strategies that TRA can use to increase various types of direct taxes i.e. PAYE, withholding tax. In addition, recommend any different measures/decisions that they should take to increase taxes without adversely affecting tax payers.

5.0 CHAPTER FIVE: CONCLUSION AND RECOMMENDATION

- The chapter is expected to have 4 to 6 pages
- It is also expected to have two subsections, which are conclusion and recommendation. The content of each subsection is provided below.

5.1 Conclusion

Your conclusion should provide a summary of what argued in before in the texts, address key issues and incorporate your personal view

- Provide the objectives (requirements) of the project in summary form
- Provide a summary of chapter two, three and four
- Provide conclusion on the tax collection trends of various type of direct taxes compared to its 12 months average.

5.2 Recommendations

- Measures taken to improve the performance of the TRA should be included under this chapter
- In line with what you observed in your analysis, give your advice to the respective authority addressing the needs of your project and the challenges, if any.

6.0 REFERENCE/ BIBLIOGRAPHY

- Use APA referencing style

7. APPENDICES (*if any*).

- Attach all supporting files/materials you used in your project, if any.

FORMATTING

- Font; Times New Roman, size 12.0
- Line spacing 1.5
- Alignment; Justified
- Binding: One hand bounded of the project report/Field work report is to be collected on WEDNESDAY 31ST JANUARY, 2024.

NOTE:

- Please follow the structure of the project as indicated above.
- You are advised to plan your work carefully and back-up your work using different storage devices in order to avoid problems as a result of computer crash, virus attack or any other reason. Computing and printing problems will NOT be accepted as reasons for non-submission
- Finally, **PLAGIARISM** is not accepted.