



MAKERERE

UNIVERSITY

**INSTITUTIONAL LOGICS, RISK ATTITUDE, RISK MANAGEMENT
AND PERFORMANCE OF UGANDA REVENUE AUTHORITY E-TAX PROJECT**

By

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ABSTRACT

The study examined the relationship between institutional logics, risk attitude, risk management and Project performance of the e-tax project in URA. In order to achieve this goal, the following objectives were developed; to examine the relationship between institutional logics and project performance; establish the relationship between risk management and project performance; assess the relationship between risk attitude and project performance; and examine the mediation effect of risk management on institutional logics and project performance. The study undertook a case study design with a population of 700 respondents from which a sample of 310 was selected for the study. Self-administered questionnaires were used to collect responses. Measurement of the relationships of the study between institutional logics, risk attitude, risk management and project performance was done and subjected to rigorous data processing and analysis using the relevant statistical computer software packages. From the findings, the relationships between institutional logics, risk attitude, risk management and project performance were found to be positive and significant. Results from regression analysis showed institutional logics, risk attitude and risk management were significant predictors of project performance. The study recommends therefore, that since the model could only explain 54.2% in variance of project performance in URA, a study be carried out comprising of other factors which were not part of the model. Likewise, to study the true nature and quality of logics, risk attitude, risk management and project performance, a longitudinal study is more appropriate.