



TECHNICAL UNIVERSITY OF MOMBASA
Faculty of Business and Social Studies

DEPARTMENT OF BUSINESS STUDIES

UNIVERSITY EXAMINATIONS FOR DEGREE IN
BACHELOR OF COMMERCE

BAC 4406: TAX MANAGEMENT

END OF SEMESTER EXAMINATIONS

SERIES: APRIL 2015

TIME: 2 HOURS

INSTRUCTIONS:

- Answer Question **ONE (Compulsory)** and any other **TWO** questions.
- Do not write on the question paper

This paper consists of Three printed pages

QUESTION 1 (Compulsory)

- a) Discuss the common elements of tax control framework. **(10 marks)**
- b) Discuss any **FIVE** stakeholders of a good functioning tax control framework. **(10 marks)**
- c) Discuss the measures that can be used to enhance tax compliance. **(10 marks)**

QUESTION 2

- a) Discuss the strategies that can be employed to deal with tax avoidance and evasion. **(10 marks)**
- b) Discuss any **FIVE** tax planning avenues available to companies. **(10 marks)**

QUESTION 3

- a) Discuss any **FIVE** duties of a tax consultant. **(10 marks)**
- b) Discuss the problem solving process in consultancy. **(10 marks)**

QUESTION 4

- a) Discuss the global tax policy in your country. **(10 marks)**
- b) Discuss the components of a tax management policy. **(10 marks)**

QUESTION 5

- a) Explain the role of top level management in tax management process. **(10 marks)**
- b) Discuss the global framework for managing tax risk. **(10 marks)**