

ABSTRACT

Majority of SMEs in the nation are not registered by the government. This study aims to determine the effect of user training on legal compliance of SMEs in Tanzania. The study was conducted in Dar es Salaam and Morogoro. The study adopted a quantitative approach and a qualitative approach to complement each other. To accomplish the objectives, the researcher selected 140 officials from BRELA - Dar es Salaam and Morogoro. The researcher used a simple random sampling to select a sample size. For data collection, the study relied on both primary and secondary sources. Primary data was collected using a structured questionnaire and interview. Secondary data was acquired from a variety of sources, including newspapers, current case reports, administrative files, announcements, financial surveys, and online multimedia resources. The data was quantitatively and qualitatively analysed. To analyse quantitative data, descriptive and inferential statistics, the Statistical Package for Social Sciences (SPSS) version 26 was used as a data analysis tool. Also, qualitative data was analysed using content analysis. The data findings were presented using figures and tables. Results of this study showed that, SMEs user training is a key determinant of legal compliance and user training has increased the SMEs capacity to utilize BRELA's new technologies and methods for business registration. Findings indicated that fines and penalties improve legal compliance of SMEs while complexities in existing fines and penalties strategy decreases legal compliance. Findings designated that automated systems simplify legal compliance for SMEs and automated systems are cheap as compared to traditional systems and

therefore the intention of the researcher to examine factors, particularly affecting legal compliance of SMEs by small and medium enterprises in Tanzania. The study was conducted in Dar es Salaam and Morogoro. The study adopted a quantitative approach and a qualitative approach to complement each other. To accomplish the objectives, the researcher selected 140 officials from BRELA - Dar es Salaam and Morogoro. The researcher used a simple random sampling to select a sample size. For data collection, the study relied on both primary and secondary sources. Primary data was collected using a structured questionnaire and interview. Secondary data was acquired from a variety of sources, including newspapers, current case reports, administrative files, announcements, financial surveys, and online multimedia resources. The data was quantitatively and qualitatively analysed. To analyse quantitative data, descriptive and inferential statistics, the Statistical Package for Social Sciences (SPSS) version 26 was used as a data analysis tool. Also, qualitative data was analysed using content analysis. The data findings were presented using figures and tables. Results of this study showed that, SMEs user training is a key determinant of legal compliance and user training has increased the SMEs capacity to utilize BRELA's new technologies and methods for business registration. Findings indicated that fines and penalties improve legal compliance of SMEs while complexities in existing fines and penalties strategy decreases legal compliance. Findings designated that automated systems simplify legal compliance for SMEs and automated systems are cheap as compared to traditional systems and

systems have facilitated the streamlining of BRELA'S administrative process and automated systems have reduced the period of time consumed for business registration. The study concluded that user training has positive and significant effect on legal compliance. Also, the study concludes that fines and penalties have positive and significant effect on legal compliance. Moreover, the study concludes that automated systems have positive and significant effect on legal compliance. The study recommends future research on the BRELA's digital systems in enhancing company registration and licensing proposed