

**Adoption of Electronic Fiscal Devices in Sales Improvement Among  
Small and Medium Enterprises at Moshi Municipality, Tanzania**

**By**

**Jacobsen Kisiwa David**

**Master of Business Management, Moshi Co-operative University (MoCU), 2017**

The study assessed the adoption of Electronic Fiscal Devices in sales improvement among Small and Medium Enterprises at Moshi Municipality, Tanzania. The general objective of this study was to assess the adoption of EFD in improving SMEs sales since most enterprises seem to oppose the use of it with various reasons. The specific objectives of the study were to determine the challenge of applying EFD in increasing market shares, to assess the challenges of EFD in increasing net profit and lastly the contribution of EFD in ensuring of retaining customers. The study population comprised of 2698 licensed enterprises at Moshi Municipal according to the registration records of year 2016. The study adopted cross sectional research design and involved 90 samples. Descriptive statistics and through mean, standard deviation frequencies and percentage analysis were used to present the data. The study found that challenges faced by EFDs users includes high prices of EFD machines, faint fiscal tax invoices, network problem, lack of taxpayer's education and few suppliers of EFDs machines. In conclusion, the Electronic fiscal Device is capable of producing a summary of daily sales weekly sales, monthly and annually and able to consolidate several information and maintain records for five years which reduce operating costs and ensures net Profit of an enterprise. Recommendations to Government through TRA should involves both stakeholders in introducing new programs, frequently updates of EFDs legislations, provision of education enough to users and reducing of EFDs price. Moreover, the option of reducing VAT charges as well as to accommodate all taxpayer without categorized only these with turnover of TZS. 14 million per annum and above.