

THE IMPACT OF OVER THE TOP (OTT) TAX ON STUDENTS'
COMMUNICATION: A CASE STUDY OF KAMPALA

INTERNATIONAL UNIVERSITY

BY

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DECLARATION

I, Amuron Joyce Norah declare to the best of my knowledge that this dissertation truly is my original work and has not been submitted in the fulfillment for any award of a degree in any other institution of higher learning or university, so it is entirely out of my own efforts.

Signature

Date12/09/2019

APPROVAL

This is to satisfy that this dissertation was done under my supervision and it is now ready for submission to the college of humanities and social sciences of Kampala International University with my approval.

Signature.....

Dr. Kaaya Joseph

SUPERVISOR

Date ..12/09/19.....

DEDICATION

I dedicate this dissertation to my beloved family especially my mother, Mrs. Florence Tino Ojena, my sister Nyaguti Grace, Stella and Esther my brothers, Sam, Phillip, James, John, Paul, Ben and George for their passion about my education which has motivated me this far. I also dedicate it to my friends, Benjamin, Roby, Christopher, Kule, Sarah and Pamela for their encouragement and necessary support offered to me during my entire school life. I love you so much and I officially dedicate this dissertation to you.

May God bless you all.

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ACRONYMS

KIU	Kampala International University
OTT	Over the Top
VPN	Virtual Private Network
UCC	Uganda Communications Commission
(SNSs)	Social networking sites

ABSTRACT

The general purpose of the study was to determine the Impact of Over the top tax on students communication and the specific objectives were to examine students' attitude towards OTT at KIU, to determine the social media platforms that the students are more exposed to in communication at KIU and to determine the relationship between OTT and students' communication at KIU. The study used a survey research design and data was collected from 80 students of Kampala international University. The findings of the study revealed that students generally have a negative attitude towards OTT as it was found out that that introduction of Over the Top tax was not good for the country, OTT bills are not favorable for students, OTT generally hinders students' communication, Over the top tax should be removed and that Top tax limits time spent on social media. The findings of the study also revealed that students at Kampala International University use various social media platforms. It was found out that WhatsApp is the most commonly used, followed by YouTube, Facebook messenger, Instagram and Facebook App respectively. The findings of the study further revealed that there is a negative relationship between over the top tax and students' communication. This implies that an increase in over the top tax reduces students' communication. The study recommended that the government should generally remove Over the Top tax as it hinders the student's communication, the government should reduce on the over the top tax as respondents revealed that the bills are high for students, The government should ensure that it educates the students about the right time for using social media as research gave evidence that regardless of the taxes students use various social media platforms and that the government should reduce or generally remove OTT as there is a negative relationship between OTT and students' communication.

CHAPTER ONE

BACKGROUND TO THE STUDY

1.0 Introduction

Since the introduction of OTT, students' communication has been hindered as it has made the access to social media expensive. This study sought to unravel the impact of OTT on students' communication. This chapter explained the background of the study, problem statement, research objectives, research questions, scope of the study, significance of the study and conceptual framework.

1.1 Historical background

Due to the negative consequences of social media, the government of Uganda introduced the social media tax (an exercise duty on over the top (OTT) services). Since the introduction of this tax students communication has reduced as it is expensive for them to buy internet bundles and paying taxes at once (Katelega, 2018).

Kamulegeya (2010) in his study about effects of OTT and social networking among university students inferred that the number of the youth who use social media has reduced since OTT thwarts the flow of communication as the expenses are high. He further inferred that even if others use VPN, they end up finding it expensive and opting for OTT. The overall rate of communication has reduced generally.

According to Magezi (2018) before the introduction of Over the Top tax in Uganda, students were highly exposed to a better way of doing things by using various Social networking sites like Twitter, Yahoo Messenger, Facebook Messenger, Blackberry Messenger (BBM), Whatsapp messenger, 2go messenger, Skype, Google talk, Google Messenger, iPhone and Androids. These networking sites are used by most people to interact with old and new friends, physical or internet friends. Since the introduction of the tax over social media platforms, there has been a hindrance in students communication as it is expensive for them (Asemah and Edegoh, 2012).

The evolution of internet technology has led to its use as the best medium for communication. Whereby, two-third of the world's internet population visits social networking or blogging sites, thus serving as a communication and connection tool. Social networking sites (SNSs) are online Communities of Internet users who want to communicate with other users about areas of mutual interest, whether from a personal, business or academic perspective (Wanyala, Boyd, Densten, Chin, Diamond & Morgenthaler, 2009). The millions of social networking

sites have transformed the thought of global village into a reality whereby billions of people communicate through social networking sites. Numerous benefits have been obtained through distant communication through the use of social networking sites.

Students' communication plays an important role in an individual placement, be it in the academic institutions or job placement. Due to this, many people are concerned with the ways they can enhance their academic achievement. The emphasis on academic excellence which is also prevalent worldwide has encouraged many studies about the conditions promoting it. The role of academic achievement as one of the predictors of one's life success and also in the aspect of academic placement in schools to higher institutions as well as the level of employability in one's career is inevitable. It has been proved that Use of social media enhances students' communication thereby promoting academic excellence (Kyoshaba, 2009).

A direct relationship exists between Social media usage and the communication of students in universities. However the darker side within technological evolution has resulted in dilemmas such as the setback of real values of life especially among students who form the majority of users interacting through the use of social networking sites. Online social networking sites focus on building and reflecting social associations among people who share interests and or activities. With so many social networking sites displayed on the internet, students are tempted to abandon their homework and reading times in preference for chatting online with friends. Many students are now addicted to the online rave of the moment, with Facebook, Twitter etc.

In Uganda, most youths and students possess Facebook accounts and WhatsApp accounts as the most affordable mediums of communication (UCC, 2014). Olubiyi (2018) noted that these days' students are no longer so engrossed in the social media Like they used to do as most of their communication has been hindered by since the charges on accessing the media sites were hiked. In other words students' communication has been reduced due to Over the Top tax.

1.2 Statement of Problem

Since the introduction of Over the Top tax (OTT) on 1st of July 2018 by the government of Uganda, students' communication has been choked and it has also limited the positive use of social media among students as it is no longer affordable for all the students. This tax has greatly reduced the time spent on social media thus students communication has been hindered as it very expensive for the students

This study therefore sought to determine the impact of OTT on students' communication using a case study of Kampala International University.

1.3 General Objective of the study

The purpose of this study generally was to examine the influence of OTT on students' communication

1.3.2 Specific Objectives

Specifically, the study seeks;

- (i). To examine students' attitude towards OTT at KIU
- (ii). To determine the social media platforms that the students are more exposed to in communication at KIU.
- (iii). To determine the relationship between OTT and students communication at KIU.
- (iv). To determine the challenges associated with overt the Top
- (v) .To Suggest the solutions to the challenges

1.4 Research Questions

The following research questions will guide the study;

- (i). What is the students' attitude towards OTT at KIU?
- (ii). What are the social media platforms that the students are more exposed to in communication at KIU?
- (iii). Is there a relationship between OTT and students communication at KIU?
- (IV). What are determine the challenges associated with overt the Top tax in students' communication?

(v) .To Suggest the solutions to the challenges associated with Overt the Top tax and students communication.

1.5 Significance of the Study

The study will enable university leaders to know the use of social media on the communication of students.

The study will enable policy makers to adjust on OTT especially for students to enhance communication.

The study will add on the existing literature on OTT and students' communication for future researchers.

1.6 Scope of Study

1.6.1 Subject Scope

This study was limited to OTT and students' communication. OTT was the independent variable and students' communication was the dependent variable of the study.

1.6.2 Geographical Scope

The study was carried out at Kampala International University located in Kansanga, Kampala District in the central part of Uganda.

1.6.3 Time scope

The study was carried out in a period of 5 months that is April to September 2019 in order to collect enough secondary and primary data which was relevant for this study.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter focuses on the theoretical review and related literature about the variables of the study basing from different scholars, books and the ideas of the researcher in addition to the prevailing literature.

2.1 Theoretical review

The Communication Theory and Human Rights

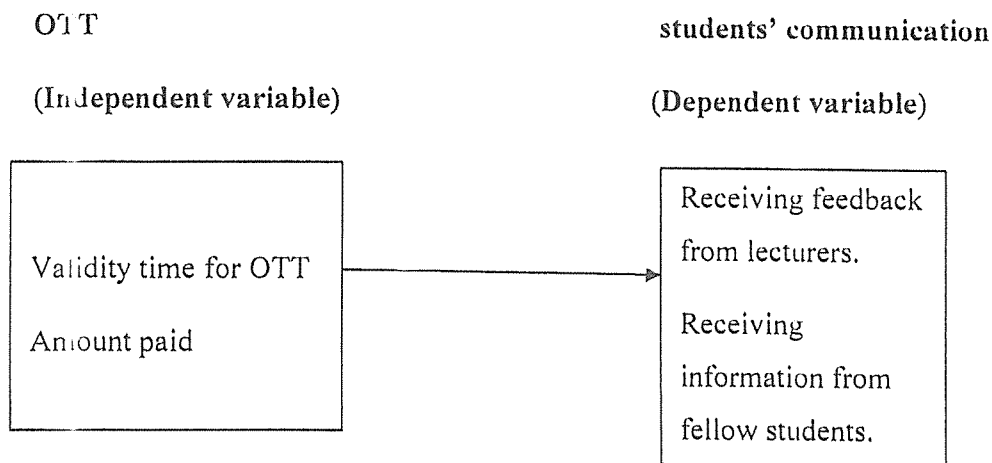
The four theories of press presented in a book of 'Communication Theories' by Severin J.W. and J.W. Tankaro (1997) presents some different normative philosophies underlying the functions attributed to media in society. The theories which are a reflection of three authors Siebert, Peterson and Schramm are 'normative theories' derived from observations.

The authoritarian theory developed in the 16th and 17th centuries from England out of the philosophy of absolute power of monarch government spread across many parts of the world, yet to date it is still widely practiced in many countries to support and advance the policies of the government in power and to service the state (Severin J.W. and J.W. Tankaro 1997). The theory emphasizes that whoever has got the royal patent or similar permission has a right to use the mass media, hence the government patents guides the process of licensing and sometimes censorship. It suggests that the government patents guides licensing and censorship of the media. The theory was developed at the time when the world was under the authoritarian rule by the monarchs with absolute power; although it has later been adopted by various dictators to consolidate their power.

The Soviet totalitarian theory, closely linked to the authoritarian theory emphasizes that the media should be contributing to the success and continued existence of the soviet system in the world. The theory looks at mass media as being controlled by the government through their political, economic actions as well as surveillance. Hence the mass media is seen as an arm of the state that should exist to further the state interest (Roren, 1999).

2.2. Conceptual Framework

Fig 1: The Relationship between Internal Controls, Financial Accountability and performance of microfinance institutions.



Source: Adopted and modified basing on information from Magezi (2018).

The figure above clearly explains how the independent variable and the dependent variable were measured in this study. The independent variable was measured in terms of Validity time for OTT and amount paid and the dependent variable was measured in terms of Receiving feedback from lectures and sending and receiving information from fellow students.

2.3 Related Literature

2.3.1 Students' attitude towards OTT

The realities in Uganda fall in between the authoritarian and Soviet Union theory that emphasize that any form of media has to work under the control of government. The government of Uganda deliberately passed the OTT bill and it was implemented in 2018. Most of the individuals in the country students inclusive were not happy with the tax as most of the members of the parliament Like Kyadondo East MP Robert Kyagulanyi is still opposing it though it was passed (Mdashil, 2018). This tax has sincerely limited the ability of the youth to expose their ideas over the internet due to the fact that it has made social media expensive.

According to Lwanga (2018), OTT does not favor students' communication as it is costly. He revealed that students' time spent on social media reduced since the introduction of OTT as most of the students are still condemning it. Generally most of the young adults and teenagers were generally unhappy with the forceful passing of this tax because of its negative effects on students' communication.

According Laveen (2018), the government should have consulted the citizens especially the youth before passing the bill as most of them especially university students claim that social media is vital in aiding their mode of communication and learning but the introduction of OTT has made it so inconvenient as others cannot afford to pay mobile data charges and OTT.

According to Pedre (2018), students have a negative attitude towards OTT as most of their families are poor and cannot give them enough money necessary to cater for all their needs especially internet related costs yet internet communication is very vital in this era especially for university students. He further suggested that the government should at least reduce OTT or completely remove it to aid students' communication.

According Katelega (2018), the government should remove OTT to enable the low income earning people like students to continue using the social media since the members of parliament themselves are trying to exempt themselves from this tax. He further stated that most of the students and all the youth completely have a negative attitude towards the leading government since the passing of the OTT and the mobile money tax in Uganda.

2.3.2 Social media platforms used by university students in Uganda.

Social media is that means that employs mobile and web based technology to create highly interactive platforms via which individuals and community share, co-create, discuss and modifies user-generated content (Kietzmannn, 2012). Social media is a phrase being tossed around a lot. It is a website that does not just give you information but interact with you while giving you information. It is a group of internet based application that allows the creation and exchange of users generated content. It is easy to confuse social media with social news because we often refer to members of the news as the media. Adding to it, that social news site is also social media site. Some media website includes:

Social Bookmarking: interact by tagging website and searching through website book marked by others (Blink list, simple).

Social News: interact by voting for articles and commenting on them (Digg, propello).

Social Networking: interact by adding friends, commenting on photo and profiles, sharing groups for discussions (Facebook, 2go, BB chat)

Social Photo and Video Sharing: interact by sharing photos or videos and commenting on the user submission. (YouTube and Fliki).

Wikis: interact by adding articles and editing existing articles. (Wikipedia, wikia).

Social media refers to the means of interaction among people in which they create, share, exchange and comment among themselves in different networks. Andreas and Michael (2010) are of the opinion that social media is a group of internet based application that builds on the ideological foundation and allows the creation and exchange of users – generated content. Social media has become one of the major channel of chatting through platforms such as 2go, BB chat, blogger and wiki a. There has been an increase in the mobile social media which has created new opportunity for browsing.

Kaplan and Haenlein (2010) classified social media into six different classes as follows:

1. Collaborative Project (Wikipedia).
2. Blogs and Micro blogs (Twitter).
3. Content Communities (YouTube).
4. Social Networking Site (Facebook; 2go; BB chat).
5. Virtual Game World (World of war craft).
6. Virtual Second World (Second life).

Technology includes the blogs, picture sharing, music sharing, crowd sourcing, e-mail, instant messaging and voice over. These services could be integrated via social network aggregation platforms.

Mobile Social Media

When social media is used in combination with mobile devices, it is called mobile social media. Social media is a group of mobile marketing application that allows the creation and exchange of users generated content. Due to the fact that mobile social media runs on mobile devices, it differs from traditional social media as it incorporates new factors such as the current location of the user, time delay between sending and receiving.

WhatsApp Messenger is being used by almost all the elite populations in Uganda, Student leaders form WhatsApp groups where information concerning academic issues is usually posted for quick dissemination of the information and receiving the feedback. This is becoming the most appropriately used platform especially for university students. (Mutunzi, 2019).

Instagram, this commonly used application especially by the youth to share a wide range of photos, stories videos and live videos. It has also launched IGTV for longer form-videos. In Uganda university students use this social media application to exchange knowledge on several topics and places by sharing photos and important messages

Students mostly use Facebook as the most popular social media platform for sharing the information. Facebook now allows anyone who claims to be at least 13 years old worldwide to become a registered user of the website, although proof is not required. This covers a big number of Ugandan citizens that use the platform (Javan, 2018).

Students use twitter to communicate with their members fellow students, leaders and the entire staff in general by following and liking the tweets as most of the elite people like lectures use the twitter handle more than other social media platforms. For effective communication about the information concerning the university program and staff members, student mostly use this platform (Habasa, 2017)

YouTube is also a commonly used platform famous for video uploading and downloading. In Uganda people rely on this platform for videos that tend to have many viewers. University students use this platform to watch and download videos concerning different topics especially those doing science courses (Katelega, 2019)

2.3.3 Relationship between OTT and students' communication

Though there have been many social, economic, and environmental factors that have added to the pressure of university students in the past ten years, the drop-out rate for students is still a major national problem due to poor communication via social media as a result of Over the Top (Bowen, 2018). Current statistics show that university students in Uganda are under increased pressure due to higher academic standards in other countries, and it has become more important than ever for educators to encourage graduation and further education by communicating via social media. He inferred that students' communication with all the stakeholders is more effective if it is done via social media but it is currently hindered by OTT. I also agree with the researcher that social media is the basic platform that should be used to convey information but in Uganda it is currently hindered by OTT.

According to Bosingwa (2018), in the past years, more and more students were being preoccupied with social media networks and technological social lives. It is estimated that even those students who graduated high school, could use social media to know about university before they join and to choose the best university but currently Over the Top tax has limited their ability to access social media thus reducing students' communication. I also agree with the researcher that in the past even young students could use Facebook zero from small phones but the introduction of Over the Top tax limited social media to Smart phones that are expensive for some of them and the tax in general does not favor students thereby limiting their communication. Therefore there is a negative relationship between Over the Top tax and Students' communication.

The top academic areas that many school professionals are concerned about are English. According to Serumaga (2018), the current generations of teens live in a fast-paced technological world with many different types of communication happening all at the same time. For example, he or she may be on the computer on a SNS, while also talking on the phone, sending instant messages to a friend, and emailing someone else all at the same time (While there may be some advantages to this, such as the teen learning how to type faster and multi-task many things at once, there may also be a breakdown in much of that communication as most of it has been via social media yet students claim that it is hard for them to access social media because of Over the Top tax. I also agree that students communication via social media to learn various aspects has been limited by Over the Top tax as it is not affordable for all the students.

According to Wise, (2018), Literacy taken a dive in Uganda due to choking students communication as a result of introducing Over the Top tax, which has caused many educators

to question what can be done to help students improve their reading, writing, speaking, and thinking- all of the most basic skills for a successful future .As one researcher stated, “Literacy is, in reality, the cornerstone of student achievement, for any student, in any grade” . The question that many school professionals have with regards to communication is whether or not a tertiary institution student is able to follow school curriculum in courses like English or Language Arts (Williams, 2018). Also, will it be possible to teach them without the use the use of social media and technology? He revealed that there is a negative relationship between Over the Top tax and Students communication. I personally agree with the researcher that to improve literacy among the students communication over all the platforms must be available but in Uganda social media communication has been totally limited to most of the students as a result of Over the Top tax that has made very expensive time and again.

Mahmood (2018) inferred that students’ communication in Uganda is literally at Stake as the government deliberately introduced Over the Top tax. In his study he found out that there is a strong negative relationship between Over the Top tax and student’ communication over social media. I generally agree with the researcher concerning his findings as personally I don’t use social media like it was before due to that fact that it is unaffordable because of the charges on its accessibility.

CHAPTER THREE

METHODOLOGY AND ORGANIZATIONAL PROFILE

3.0 Introduction

This chapter describes the research methodology that was used in the study. The research design, population and sample were described. The instrument used to collect the data, including methods implemented to maintain validity and reliability of the instrument, were also be described.

3.1 Research Design

Research design is the plan and structure of investigation conceived so as to obtain answers to the research questions. A descriptive survey design was used. A survey is used to collect original data for describing a population too large to observe directly (Mouton, 1996). A survey obtains information from a sample of people by means of self-report, that is, the people respond to a series of questions posed by the investigator (Polit and Hungler, 1993). In this study the information was collected by using a self-administered questionnaire that was distributed personally to the subjects by the researcher. A descriptive survey was selected because it provides an accurate portrayal or account of the characteristics, for example behavior, opinions, abilities, beliefs, and knowledge of a particular individual, situation or group. This design was chosen to meet the objectives of the study.

Table 3. 1: Research Approach and Relevance of the Approach.

Research Approach	Relevance of the approach
Quantitative approach	Numeric data
Qualitative approach	Descriptive data like sex

3.2 Population of the Study

According to Burns and Grove (1993), a population is defined as all elements (individuals, objects and events) that meet the sample criteria for inclusion in a study. The study target population of this study consisted of 100 students of KIU.

3.3 Sampling Techniques and Sample Size

Sampling is a key component of any investigation and involves several considerations. The aim of most investigations is to obtain information about a population.

In the study, simple random sampling was used to obtain the sample size of the study and also purposive sampling was used to select the respondents with the relevant information of the study. The sample size of the study was established using the Slovene's (1967) formula given a finite population and the degree of precision (reliability) desired by the study.

The Slovene's formula states;

$$n = \frac{N}{1 + Ne^2}$$

Where; n is the sample size,

N is the known population of the study and

e is the permissible error.

$$n = \frac{100}{1 + 100 * (0.05)^2} = 80$$

3.4 Data Collection Method

The study relied on both primary and secondary data. Primary data was collected with the use of questionnaires and secondary data was obtained from external sources such as the internet, Journals of change and other documentations. The purpose of sourcing for secondary data was to help in the formation of problems, literature review and construction of questionnaire.

3.4.1 Primary Sources

Primary data refers to data collected by the researcher for a particular need as is encapsulated in the research objectives. The study was conducted using the case study method of research. A Self-administered questionnaire was used in gathering data.

3.4.2 Secondary Sources

The researcher gathered data from unpublished articles. Data was also gathered from the websites, journals, books, newspapers, magazines of different institutions along with different related studies about change within the industry to supplement the research.

3.8 Reliability and Validity of the Instruments

Reliability

Reliability means the degree of consistency of the items, the instruments or the extent to which a test, a method, or a tool gives consistent results across a range of setting or when it is administered to the same group on different occasions. The reliability of research questionnaire was tested using Cronbach's alpha coefficient test for its internal consistency to measure the research variables.

Validity

Validity in qualitative interviews is only achieved through the relaxed conversational approach when gathering information. In contrast to strict survey interviews in which interaction is sometimes restricted, qualitative interviewing allows opportunity for both parties to clarify what is being said. To establish validity, the designed instruments were availed to the supervisor for review and he gave an approval for administration in a pilot survey. The study employed content validity whereby the researcher specified the indicators which were relevant to the concept which was measured. A representative sample of indicators was selected from the domain of indicators of the concepts OTT and students' communication.

Content Validity Index (CVI) = $\frac{\text{the number of relevant questions.}}{\text{Total number of questions}}$

3.9 Data Processing and Analysis

Collected data was edited, coded, and entered into the computer using the Statistical Package for Social Scientists (SPSS). The analysis involved the use of tables figures, frequencies and charts to clearly present the findings of the study.

3.10 Ethical Considerations of the Study

The researcher formed a questionnaire which was approved by the supervisor and she obtained an introductory letter from the head of department which was presented to the respondents during the process of data collection. The researcher administered the research tool to the respondents while making all the necessary introductions and assuring the respondents that the data collected would be treated with utmost confidentiality and used only for academic purposes and she collected the filled questionnaires after two days and started report compilation.

3.11 Limitations of the study

The researcher was limited by enough sufficient funds especially for supporting her in the process of report compilation especially printing costs for questionnaires as this entailed choosing less sample size which might have affected the results of the study.

Some respondents deliberately refused to answer the questions as they claimed to be busy.

CHAPTER FOUR

STUDY FINDINGS AND PRESENTATION

4.0 INTRODUCTION

The data was collected using both quantitative and qualitative methods, which was then analyzed and processed to make it useful and understandable. Data was collected, tabulated and then analyzed.

4.1 The Social Demographic Characteristics

4.1.1 The Age of the respondents

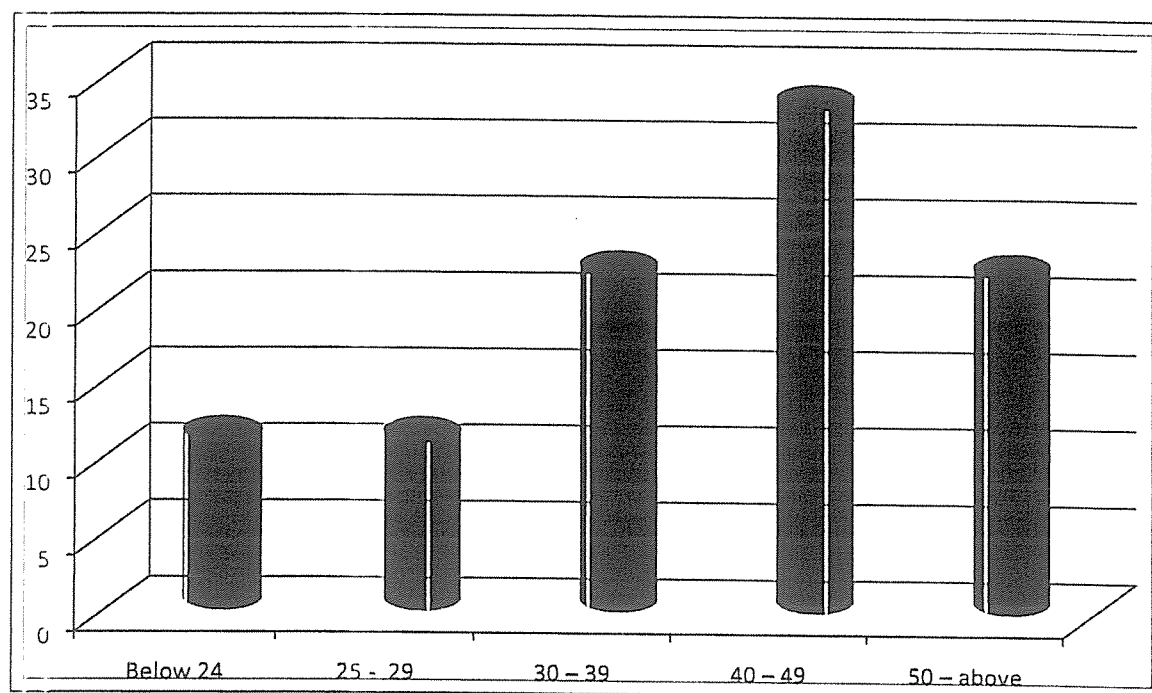
Respondents were asked questions related to their age and the results are shown in the table

Table 4. 1: Age Distribution of Respondent

Age group	Frequency	Percentage
Below 24	20	25%
25 - 29	30	37.5%
30 – 39	18	22.5%
40 – 49	9	11.25
50 – above	3	3.75%
TOTAL	80	100%

Source: Primary Data, 2019

Figure 4.1: The Age Distribution of Respondent



Source: Primary data, 2019

Table 4.1 and figure 4.1, shows that 25% of the respondents were below 24 years, 37.5% were between 25-29 years of age, 22.5% were between 30-39 years of age, 11.25% were between 40-49 years and 3.75% were above 50 years of age.

4.1.2 The Sex of the respondents

Sex was also another factor which was considered during the study. This is because the researcher was interested in finding out the number of females and males in the whole of the population, and compares the percentage composition of the two.

Table 4.2: Sex of the respondents

Sex	Frequency	Percentage
Female	36	44%
Male	44	56%
Total	80	100%

Source: Primary Data, 2019

4.2 Students' Attitude towards Over the Top tax

Table 4.3: Distribution of responses on students' attitude towards Over the Top tax

Statements	N	Responses (%)					Total
		SD	D	NS	A	SA	
Introduction of OTT was good for the country	80	60.6	27.8	10.0	1.0	0.6	100
OTT bills are not favorable for students	80	.	.	5.0	27.2	67.8	100
OTT generally hinders students' communication	80	5.0	3.3	15.0	45.6	31.1	100
OTT should be removed	80	18.8	16.7		16.7	47.8	100
OTT limits time spent on social media	80	10		5.0	67.8	17.2	100

SA – Strongly Agree, A – Agree, NS – Not Sure, D – Disagree, SD – Strongly disagree

Source: primary data, 2019

The findings in table 4.5 show that students have a negative attitude towards the Over The Top tax. This is from the fact that 88.8% of the respondents revealed that Introduction of Over the Top tax was not good for the country, 95% of the respondents agreed that OTT bills are not favorable for students, 76.6% of the respondents agreed that OTT generally hinders students' communication, 64.5% agreed that Over the top tax should be removed, 85% of the respondents also agreed that over the Top tax limits time spent on social media.

4.3: Social Media Platforms Used By Students

Table 4.4: Distribution of the Responses on Social Media Platforms Used By Students.

Statements	N	Responses (%)					Total
		SD	D	NS	SA	A	
I frequently use Facebook for communication	80	11.1		16.7	44.4	28.9	100
I use Facebook messenger to send and receive information from my course mates	80	10.9	3.4	12.2	24.1	49.4	100
I use WhatsApp academic communications	80	0.6	1.0		60.6	37.8	100
I use Instagram to share information	80	18.8	16.7		36.7	27.8	100
I use you tube to share academic information	80	13.3		1.7	40.6	44.4	100

SA – Strongly Agree, A – Agree , NS – Not Sure, D – Disagree SD – Strongly disagree.

Source: primary data, 2019

The findings in table 4.6 revealed that students use various social media platforms. This is from the fact that 61.1% of the respondents agreed that they frequently use Facebook for communication, 73.5% agreed that they use Facebook messenger to send and receive information from their course mates, 98.4% of the respondents agreed that they use WhatsApp for academic communications, 64.5% agreed that they use Instagram to share information and also 85% of the respondents agreed that they use you tube to share academic information.

4.4: Relationship between OTT and Students' Communication

Table 4.5: Responses on The Relationship Between OTT And Students' Communication

Statements	N	Responses (%)					Total
		SD	D	NS	SA	A	
OTT Positively influences students communication to some extent	80	29.4	37.2	15.0	8.9	9.4	100
OTT negatively influences students communication to some extent	80	.	.	15.6	45.0	39.4	100
OTT reduces the time spent by students on social media for both academic and personal communications	80	.	10.0	10	33	47.0	100
OTT specifically hinders students' communication	80	3.3	5.0	5.0	31.7	45.0	100

SA – Strongly Agree, A – Agree , NS – Not Sure, D – Disagree SD – Strongly disagree

Source: primary data, 2019

The findings in table 4.7 revealed that there is a negative relationship between over the top tax and students' communication. This is from the fact that 66.6% of the respondents rejected the statement that Over The Top tax positively influences students communication to some extent, 84.4% agreed that OTT negatively influences students communication to some extent, 80% agreed that OTT reduces the time spent by students on social media for both academic and personal communications and also 76.6% of the respondents revealed that OTT specifically hinders students communication.

CHAPTER FIVE

DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the discussions, conclusions, and recommendations drawn from the study findings of the previous chapter.

5.1 Discussion of the Findings

5.1.1 Distribution of Responses on Students' Attitude towards OTT

The findings of the study showed that students have a negative attitude towards Over the top tax. This is from the fact that 88.8% of the respondents revealed that introduction of Over the Top Tax was not good for the country, 95% of the respondents agreed that OTT bills are not favorable for students, 76.6% of the respondents agreed that OTT generally hinders students' communication, 64.5% agreed that Over the top tax should be removed, 85% of the respondents also agreed that over the Top tax limits time spent on social media. The findings of the study are in line with Lwanga (2018) who revealed that OTT does not favor students' communication as it is costly. He revealed that students' time spent on social media reduced since the introduction of OTT as most of the students are still condemning it. Generally most of the young adults and teenagers were generally unhappy with the forceful passing of this tax because of its negative effects on students communication. I also agree with the findings of the study that OTT has choked students communication since me I personally reduced my time of being on social media due to increased costs.

5.1.2: Social Media Platforms Used By Students

The findings of the study revealed that students use various social media platforms. This is from the fact that 61.1% of the respondents agreed that they frequently use Facebook for communication, 73.5% agreed that they use Facebook messenger to send and receive information from their course mates, 98.4% of the respondents agreed that they use WhatsApp for academic communications, 64.5% agreed that they use Instagram to share information and also 85% of the respondents agreed that they use YouTube to share academic information. This implies that WhatsApp Messenger is the most commonly used social media platform used by students. WhatsApp Messenger is being used by almost all the elite populations in Uganda, Student leaders form WhatsApp groups where information concerning academic issues is usually posted for quick dissemination of the information and receiving the feedback. This is becoming the most appropriately used platform especially for university

students. (Mutunzi, 2019). I also agree with the findings of the study that currently most of the university students use WhatsApp Messenger more than other social media platforms as it is more advanced and affordable.

5.1.3: Relationship between OTT and Students' Communication

The findings of the study revealed that there is a negative relationship between over the top tax and students' communication. This is from the fact that 66.6% of the respondents rejected the statement that Over The Top tax positively influences students' communication to some extent, 84.4% agreed that OTT negatively influences students' communication to some extent, 80% agreed that OTT reduces the time spent by students on social media for both academic and personal communications and also 76.6% of the respondents revealed that OTT specifically hinders students' communication.

5.2 Conclusions to the Study

5.2.1 Distribution of Responses on Students' Attitude towards OTT

The findings of the study revealed that students generally have a negative attitude towards OTT as it was found out that the introduction of Over The Top tax was not good for the country, OTT bills are not favorable for students, OTT generally hinders students' communication, Over the top tax should be removed and that Over The Top tax limits time spent on social media.

5.2.1 Social Media Platforms Used By Students

The findings of the study revealed that students at Kampala International University use various social media platforms. It was found out that WhatsApp is the most commonly used, followed by YouTube, Facebook messenger, Instagram and Facebook App respectively.

5.2.3 Relationship between OTT and Students' Communication

The findings of the study revealed that there is a negative relationship between over the top tax and students' communication. This implies that an increase in over the top tax reduces students' communication.

5.3 Recommendations

5.3.1 Distribution of Responses on Students' Attitude towards OTT

The government should generally remove Over the Top tax as it hinders the student's communication.

The government should reduce on the over the top tax as respondents revealed that the bills are high for students.

5.2.2 Social Media Platforms Used By Students

The government should ensure that it educates the students about the right time for using social media as research gave evidence that regardless of the taxes students use various social media platforms.

5.2.3 Relationship between OTT and Students' Communication

The government should reduce or generally remove OTT as there is a negative relationship between OTT and students' communication

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SECTION B: students' attitude towards OTT

SA – Strongly Agree, A – Agree, NS – Not Sure, D – Disagree SD – Strongly disagree

Statement	SA	A	NS	DA	SD
Introduction of OTT was good for the country					
OTT bills are not favorable for students					
OTT generally hinders students' communication					
OTT should be removed					
OTT limits time spent on social media					

SECTION C: social media platforms used by students

SA – Strongly Agree, A – Agree, NS – Not Sure, D – Disagree SD – Strongly disagree

Statement	SA	A	NS	DA	SD
I frequently use Facebook for communication					
I use Facebook messenger to send and receive information from my course mates					
I use WhatsApp academic communications					
I use Instagram to share information					
I use you tube to share academic information					

SECTION C: Relationship between OTT and students communication

SA – Strongly Agree, A – Agree, NS – Not Sure, D – Disagree SD – Strongly disagree

Statement	SA	A	NS	DA	SD
OTT Positively influences students communication to some extent					

APPENDIX 2: RESEARCH BUDGET

ITEM	Amount
Stationary and other related costs	150,000
Transport	200,000
Communication	50,000
Photocopy	20,000
Typesetting and binding	50,000
Internet	20,000
Subsistence	25,000
Miscellaneous	35,000
Total	500,000