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COUNCIL OF LEGAL EDUCATION

EXAMINATION FOR ADMISSION TO THE ROLL OF ADVOCATES

REGISTRATION NUMBER:

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VENUE: Co-operative University ☐

JKUAT ☐

ATP106: LEGAL PRACTICE MANAGEMENT

Examination Series: April 2025

Date: 24th April 2025

Time: 09:00AM-12:00PM

Duration: 3 hours

Instructions to Candidates:

- Enter your registration number and tick the exam venue in the space provided.
- Answer **FIVE (5)** questions; including question **ONE** which is **COMPULSORY**, **ONE** question from each of the Sections and a **FIFTH** question from any Section.
- Question **ONE** carries **20 Marks**. All other questions carry **10 Marks** each.
- Attempt each question in the space provided. Additional space is provided at the back of the booklet.
- Answers **MUST** be supported by relevant statutory provisions and case law where required.
- Do not write your name in the booklet.
- Ensure your handwriting is **LEGIBLE**.

FOR EXAMINER'S USE ONLY

Question Number	Examiner		Internal Moderator		External Moderator		Quality Assurer	
	Mark	Initials	Mark	Initials	Mark	Initials	Mark	Initials
1.								
2.								
3.								
4.								
5.								
6.								
7								
Total Marks								



QUESTION ONE

A.

- I. Sales and purchases are the main transactions that are captured by the books of prime entry. Explain the two (2) main types of books of prime entry in relation to sales and purchases. (2 Marks)
- II. Makos and Company Advocates have been frustrated by the recent budget cost allocation for the accounting function in the firm. The accounting policies are being reviewed to align with IFRS 1. Discuss the benefits of aligning the accounting policies with IFRS 1. (3 Marks)
- III. Tabby Enterprises has presented the following extracts of bank statement and cash book for the month ended 31st March 2025

Cash book -Bank column extract							
<u>Date</u>	<u>Details</u>	<u>Cheque</u>	<u>Amount Kshs</u>	<u>Date</u>	<u>Details</u>	<u>Cheque</u>	<u>Amount Kshs.</u>
01/03/2025	Wax ltd	789	54,000	01/03/2025	Bal. b/f		30,000
02/03/2025	Aman LTD	236	56,000	04/03/2025	Xylo ltd	124	45,000
04/03/2025	Zenon Enterprises	906	46,713	10/03/2025	Bash ltd	125	43,245
20/03/2025	Sam Advocates	879	59,120	15/03/2025	ABC supplies	126	39,567
				31/03/2025	Bal c/f		58,021
			215,833.00				215,833

Bank statement extract

<u>Date</u>	<u>Details</u>	<u>Dr</u>	<u>Cr</u>	<u>Balance Kshs.</u>
01/03/2025	Opening balance	30,000.00	-	(30,000.00)
05/03/2025	Cheque-789	-	54,000.00	24,000.00
07/03/2025	Cheque -124	45,000.00	-	(21,000.00)
09/03/2025	Cheque -956	-	34,500.00	13,500.00
30/03/2025	Ledger fees	5,000.00	-	8,500.00
31/03/2025	KPLC	10,500.00	-	(2,000.00)

Required:

- i. Prepare an updated cash book for the month ending 31st March 2025. (3 Marks)
- ii. Prepare a bank reconciliation statement for the month ending 31st March 2025. (2 Marks)



B. Tom and Janet Advocate, a midsized law firm based in Nairobi has grown rapidly over the last five years. With increased caseloads, the firm expanded its office space to accommodate a growing team of associates and support staff. The office is located in a modern building in the central business district. This expansion however has presented unique health and safety concerns for staff. In recent months the firm's managing partner, Daniel, has received several complaints from employees about various health and safety issues. Some staff members have reported back and neck pain attributing this to prolonged exposure to poorly designed chairs and desks while others have complained about the stuffiness of the meeting rooms. Daniel is aware that they do not have a policy covering health and safety concerns for staff and now wonders what else they have not addressed.

Draft five major clauses that should be included in the health and safety policy that Daniel needs to be aware of. (5 marks)

C. The human resources department of a progressive modern law firm has identified a decline in employees due to inadequate training on newly implemented software tools. To address this, they plan to introduce a comprehensive training program led by experienced trainers. However, they face challenges such as budget constraints, varying levels of expertise among employees, and resistance to change. The human resource team aims to evaluate the effectiveness of the training program post-implementation for continuous improvement.

Explain five (5) essential elements of a successful training needs analysis and how can the elements be utilized to pinpoint deficiencies in employee skills. (5 marks)

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SECTION ONE: OFFICE PRACTICE

QUESTION TWO

Xepac law firm is a large law firm with subsidiaries in East Arica in Nairobi. The firm is currently facing serious allegations of discrimination and sexual harassment. Several employees have come forward with complaints about discriminatory practices. For example, June a senior associate has reported that she was bypassed for a promotion when she announced that she is getting married. Some partners have been overheard saying that her new status as a married woman may affect her work. Many employees with unique circumstances and inherent status have been victims of discrimination and harassments. Some employees have also accused Mr. Thompson, one of the managing partners, for making inappropriate comments especially to female associates. The firm has been criticized for its lack of clear policy and effective mechanisms for addressing these issues.

Required

- a) Propose three (3) areas of discrimination that the firms need to develop policies on to guide the behavior of staff on. (3 marks)
- b) Explain three (3) ways employees of the firm can contribute to creating a workplace culture that actively addresses sexual harassment. (3 marks)
- c) What strategies should the firm adopt to support victims of sexual harassment and discrimination, and report inappropriate behavior. (4 marks)

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QUESTION THREE

Christopher and Alex advocate is a mid-sized law firm based in Nairobi County. The firm has been experiencing operational inefficiencies, resulting from their current office layout, according to the Business Consulting Group (BCG) consultants. The law firm's office layout is divided into individual rooms for each lawyer and staff member, and this, according to the consultant, has resulted in a lot of communication breakdown and delays in handling clients' matters. As a result, the feedback coming from the clients has centered on dissatisfaction and long queues at the front office. As the new senior administrative manager, you have been tasked with improving the firm's layout to enhance productivity and clients' experience.

Required

- a) Justify five (5) changes that should be effected to the current layout to enhance client's experience. (5 marks)
- b) Explain five (5) practical strategies for improving the front office management in order to manage client wait line and enhance a good client experience. (5 marks)

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SECTION TWO: HUMAN RESOURCE MANAGEMENT

QUESTION FOUR

- a) At Alpha Insurance Company, the management team has recognized the need to enhance career development opportunities for their employees to reduce turnover and increase employee satisfaction. The company has a diverse workforce ranging from recent graduates to those who are about to retire. However, there are no career development programs in place and employees have expressed concerns about limited career progression and professional growth support.

Explain how Alpha Insurance can design a career development plan that can cater to its diverse workforce. (5 marks)

- b) Ubunifu Ltd, a rapidly growing software development company, recently hired 50 new software engineers to work on various projects. The human resource department quickly assigned them different teams based on availability rather than matching their specific skills and experience to project requirements. Within four (4) months, the company started feeling the effects of poor placement.

I. Highlight three (3) risks related to improper placement at Ubunifu Ltd. (3 marks)

II. Explain two ways in which the company would have avoided this problem. (2 marks)

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QUESTION FIVE

As a newly appointed Human Resource Manager, you have been tasked with developing a compressive recruitment and selection strategy to attract top talent for the firm's growing needs. The firm has recently expanded its operation and is looking to hire 10 new lawyers, 5 paralegals, and 2 administrative assistants. The firm's management is keen on ensuring that the new recruits are not only skilled and knowledgeable but also fit well with the firm's culture and values. The firm has a diverse client base and requires employees who are sensitive to the needs of clients from different backgrounds.

Required

- As a human resource (HR) expert, discuss (3) factors to consider when developing a recruitment strategy that will meet the firm's needs. (3 marks)
- Outline three (3) steps on how you would design a selection process that ensures new recruits fit well with the firm's culture and values. (3 marks)
- Examine four (4) steps the HR department should take to conduct an effective job analysis for the various roles within the law firm. (4 marks)

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SECTION THREE: COMMERCIAL ACCOUNTING

QUESTION SIX

Lynn and Paul have been operating as partners in their business for the last 15 years sharing profits or loss in the ratio of 3:2. The following trial balance is provided for the year ending 31 March 2025.

	Shs.'000'	Shs.'000'
Purchases & Sales	440,000	834,600
Capital a/c		
-Lynn		560,000
-Paul		380,000
Current a/c		
-Lynn		100,000
-Paul		78,000
Drawings		
-Lynn	100,000	
-Paul	80,000	
Return outwards		32,400
Return inwards	52,600	
Debtors & Creditors	128,350	56,750
Discount allowed & Discount received	22,200	47,200
Salaries & wages	152,400	
Rent & rates	78,000	
Insurance	48,400	
Cash at bank	114,000	
Cash in hand	520	
Inventory as at 1 February 2024	72,480	
Building	1,000,000	
Motor vehicle	400,000	
Accumulated depreciation as at 1 February 2024		
-Building		400,000
-Motor vehicle		200,000
	2,688,950	2,688,950

Additional information:

- The closing inventory was valued at Kshs. 82,200,000.
- Depreciation for the building is to be charged at 2% while that of the motor vehicle at 25% on cost.
- The partners agreed to be awarding an interest on capital at 2% and charging interest on drawings at 10%.

Requirements:

- Present statement of profit or loss and appropriation account for the year ending 31 March 2025. (8 marks)
- Present the partners' current account for the year ending 31 March 2025. (2 marks)



QUESTION SEVEN**QUESTION SEVEN**

Mary and John company advocates have been practicing in Joyland, a town which is densely populated for several years. You are provided with the following books of accounts for the year ending 31 March 2025:

MARY AND JOHN COMPANY ADVOCATES
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

	Kshs.'m'	Kshs.'m'
Assets		
Non-current assets		400
Property		120
Furniture & fittings		150
Motor vehicles		670
Current assets	260	
Fees in arrears		
Cash at bank:		
Office account	450	
Client's account	820	
		1,530
Total assets		2,200
Equity		1,310
Capital		
Current liabilities		
Client's account	820	
Accruals-Electricity	12	
Accruals-Rent and rates	22	
Accruals-Salaries and wages	36	
		890
Total equity and liabilities		2,200

The details of receipts and payments for the year ended 31 March 2025 are given here below:

MARY AND JOHN COMPANY ADVOCATES
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDING 31 MARCH 2025

	Shs.'000'
Receipts	
Fees for services rendered	1,640
Disbursements:	
Stationery	26
Transport	14
General expenses	30



Deposit for property buying for client	420
Deposit for case proceedings from client	280
Payments:	
Rent and rates	256
Salaries and wages	492
Motor vehicles purchased	50
Furniture & fittings purchased	20
General expenses	58
Electricity	22
Transport	62
Printing and stationery	48
Repair & maintenance	16
Deposit on land sale contract for client	490

Additional information:

- (i) Depreciation on non-current assets is charged on reducing balance method as follows:
 - Property at 2%
 - Furniture & fittings at 10%
 - Motor vehicles at 20%
- (ii) Fees of Kshs. 248 million from the client is accruing for the year ending 31 March 2025.
- (iii) The following expenses are accruing for the year ending 31 March 2025:
 - Electricity- Kshs. 18 million.
 - Rent and rates- Kshs. 47 million.
 - Salaries and wages- Kshs. 53 million.
- (iv) Interim fee notes of Kshs. 380 million was charged to the client's account for the case proceedings.
- (v) The client's account was charged with the following expenses for the year ending 31 March 2025:
 - Stationery- Kshs. 6 million.
 - Transport- Kshs. 18 million.
 - General expenses- Kshs. 13 million.

Requirements:

- a) Prepare the Advocates Income and Expenditure Account for the year ending 31 March 2025. (5 marks)
- b) Prepare Statement of Financial Position as at 31 March 2025. (5 marks)

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