



Officer	Initials
Checker	
Data Entry	
1 <sup>st</sup> Verifier	
2 <sup>nd</sup> Verifier	

EXAMINATION FOR ADMISSION TO THE ROLL OF ADVOCATES

REGISTRATION NUMBER:

--	--	--	--	--	--	--	--	--	--

CENTRE:  Co-operative University  JKUAT  KASNEB  Kenya School of Law

ATP106: LEGAL PRACTICE MANAGEMENT

Examination Series: November 2025

Date: 25<sup>TH</sup> November 2025

Time: 09:00AM - 12:00PM

Duration: 3 hours

Instructions to Candidates:

- Enter your registration number and tick the exam Centre 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.
- 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) The modern methods of increasing the sales revenue, is delivering the goods or rendering of services before the customer makes the necessary payments. This method of selling is known as credit sale, which results to account receivables (debtors) and sometimes it results to credit losses.

Requirements:

Distinguish between the impairment loss on account receivables and provision for doubtful debts. **(4 marks)**

- (ii) Joy and Ronald have been practicing as advocates for several years. You are provided with the following books of financial statements for this company:

**Joy and Ronald Company Advocates**  
**Statement of Financial Position**  
**As at 30 September 2024**

	Shs'000'	Shs'000'
<b>Assets</b>		
<b>Non-current assets</b>		
Land		65,000
Buildings		120,000
Furniture		15,000
		200,000
<b>Current assets</b>		
Fees in arrears	28,000	
<b>Cash at bank:</b>		
Office account	44,860	
Client's account	78,140	
		151,000
<b>Total assets</b>		351,000
<b>Equity</b>		
Capital		224,000
<b>Current liabilities</b>		
Client's account	78,140	
Accruals-rent	36,400	
Accruals-electricity	12,460	
		127,000
<b>Total equity and liabilities</b>		351,000

The details of receipts and payments for the year ended 30 September 2025 are given here below:

**Joy and Ronald Company Advocates**  
**Statement of Receipts and Payments**  
**For the Year Ending 30 September 2025**



<b>Receipts:</b>		shs'000'
Fees for services rendered:		384,000
<b>Disbursements:</b>		
Stationery		4,800
Transport		3,800
General expenses		5,600
Deposit for land buying for client		44,000
Deposit for case proceedings from client		26,000
<b>Payments:</b>		
Deposit on land sale contract for client		47,500
Rent		23,600
Salaries and wages		48,640
Furniture purchased during the year		1,840
Repairs and maintenance		1,460
General expenses		11,230
Electricity		21,890
Transport		8,140
Printing and stationery		9,430

Additional information:

- (i) Depreciation on non-current assets is charged on reducing balance method as follows:
  - Buildings at 2.5%;
  - Furniture at 10%.
- (ii) Fees of Shs. 31,600,000 from the client is accruing for the year ending 30 September 2025.
- (iii) The client's account was charged with the following expenses for the year ending 30 September 2025:
  - Stationery- Shs. 1,770,000
  - Transport- Shs. 2,450,000
  - General expenses- Shs. 2,360,000
- (iv) The following expenses are accruing for the year ending 30 September 2025:
  - Rent - Shs. 32,400,000;
  - Electricity - Shs. 21,800,000.
- (v) Interim fee notes of Shs. 72,200,000 was charged to the client's account for the case proceedings.

Required

Prepare the Advocates Income and Expenditure Account for the year ending 30 September 2025. **(6 marks)**

B.

Kingsley & Partners, a modern law firm based in Nakuru is experiencing challenges in the placement and onboarding of newly hired junior associates within its litigation and corporate law departments. Some new employees struggle to understand firm policies, work expectations, and the organizational culture, leading to slow adaptation and reduced productivity. To address this,





REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

**SECTION ONE: OFFICE PRACTICE**

**QUESTION TWO**

Neoliza is an advocates' firm operating in Nakuru town. The firm intends to upgrade its ICT systems to improve efficiency. The procurement officer is tasked with sourcing reliable computers, servers, and licensed software from approved vendors. During the process, some staff members question why the firm cannot just purchase cheaper, non-licensed software online. The record management officer insists that all procurement documents, including quotations and purchase orders must be properly filed for future audits. Later, the ICT technician is asked to integrate the new systems with the existing records management software. However, some employees resist using the new system, preferring manual filing of client records. The management worries about compliance with data protection laws if records are not properly digitized.

- a) Explain five (5) benefits that may accrue to Neoliza advocate firm for digitizing its systems. **(5 marks)**
- b) Propose five (5) methods that the procurement officer at Neoliza advocates' firm would use when sourcing for reliable computers, servers and licensed software. **(5 marks)**

REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Do not write in either margin



**QUESTION THREE**

Two issues have recently come to light at Mumina & Co Advocates. First, several junior associates have reported disparities in workload allocation and promotions. The firm has no clear guidance on how workload or promotions are to be done. For example, one of the ladies at the office who recently got married fears that her duties are being taken away and given to other associates. Another associate feels that he is being overloaded because he belongs to a different ethnic group from that of his boss. Secondly, the firm's offices, located in a highrise building in Nairobi, recently had a small electrical mishap resulting into a breakout of fire that led to the staff being evacuated and some client case files being destroyed. These incidents reveal that the firm lacks a disaster management and recovery plan, including protocols for business continuity.

As a consultant called in to advise the firm, you are tasked to guide on both issues.

Required

- a) Advise the firm on five (5) policy measures it should adopt to effectively address workplace discrimination. **(5 marks)**
- b) Advise the firm on five (5) essential components of a disaster management recovery plan. **(5 marks)**

REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Do not write in either margin

REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Do not write in either margin



REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Do not write in either margin

**SECTION TWO: HUMAN RESOURCE MANAGEMENT**

**QUESTION FOUR**

At Gracefield & Co. LLP, the managing partner, Mr. Daniel, is facing challenges regarding employee retention and the effective management of separations. The firm has recently experienced an increase in resignations, particularly among senior associates who feel that there are limited opportunities for internal mobility and career advancement. Ms. Jane, the Human Resource Manager, has been tasked with addressing these issues. To do so, she is reviewing the firm's separation policy and plans to implement internal mobility programs that offer employees the chance to move between departments and take on new roles within the firm. Additionally, Ms. Jane is evaluating the causes of recent separations and is considering introducing exit interviews and clear guidelines for voluntary and involuntary separations. The firm aims to balance effective separation processes with retaining talent and promoting a clear career path for all employees, ensuring both organizational success and employees' satisfaction.

- a) Examine the elements of a good separation policy that Ms. Jane should consider implementing at Gracefield & Co. LLP to manage employee separations effectively. **(5 marks)**
  
- b) Demonstrate how the implementation of internal mobility programs could help reduce voluntary separations at Gracefield & Co. LLP. **(5 marks)**

REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Do not write in either margin



**QUESTION FIVE**

At Bluewave Legal Group Ltd., the HR team has not conducted a proper job analysis in many years, leaving many roles vague and misaligned with organizational strategic objectives. In addition, training and development programmes are irregular and fail to address critical skill gaps required in the fast-changing industry. This has affected career and succession plans in the organization. Management is concerned about a possible crisis if a large number of employees exit without suitable replacements.

Required:

- a) Develop a step-by-step process of job analysis that would help Bluewave Legal Group to address the problem of vague roles and misalignment with its strategic objective. **(5 marks)**
- b) Recommend a structured process of training and development that Bluewave can use to address critical skill gaps that align with the industry trends. **(5 marks)**

REGISTRATION NUMBER	<input type="text"/>	Do not write in either margin
[Lined writing area]		

REGISTRATION NUMBER	<input type="text"/>	Do not write in either margin
[Lined writing area]		

REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Do not write in either margin

**SECTION THREE: COMMERCIAL ACCOUNTING**

**QUESTION SIX**

You are the accountant of Bidii Bora Company, a company that has been operating for several years. The company is known for the production of product Zeal, which has a high demand in the country that Bidii Bora Company operates. The summary of the cashbook bank column is as follows:

Cashbook			
	Shs '000'		Shs '000'
Balance b/f	14,400	Payments	62,480
Receipts	84,570	Balance c/f	36,490
	<u>98,970</u>		<u>98,970</u>

You noticed that the bank balance in the cashbook bank column did not agree with bank balance in the bank statement, which was Shs. 13,578,000 and decided to perform bank reconciliation. After a thorough scrutiny of both the cashbook bank column and bank statement you noticed the following discrepancies:

- (i) The bank charges of Shs.1,234,000 appear in the bank statement, but has not been recorded in the cashbook.
- (ii) The bank had debited the account of Bidii Bora Company in error of Shs. 7,342,000.
- (iii) Cheques amounting to Shs. 23,453,000 has not been presented to the bank for payment.
- (iv) The company had not paid for electricity for the last quarter of the year, amount totaling Shs. 9,180,000.
- (v) The bank had credited the account of Bidii Bora Company with Shs. 14,329,000 which was interest received from their investments on fixed income securities.
- (vi) Bidii Bora Company had cheques amounting to Shs. 34,662,000 which they had not presented to the bank although they had recorded in the cashbook.
- (vii) The bank had returned cheque to Bidii Bora Company of Shs. 17,456,000 with the following marks "refer to drawer".

Required:

- a) Explain the importance of performing bank reconciliation. (2 marks)
- b) Prepare the updated cashbook for the company. (4 marks)
- c) Perform the bank reconciliation. (4 marks)



REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Do not write in either margin

**QUESTION SEVEN**

The following trial balance was obtained from the books of Wamunyi sole trader business for the year ended 31<sup>st</sup> December 2025

	<u>Sh`000</u>	<u>Sh`000</u>
Premises	123,780.00	
Furniture and fittings	145,500.00	
Motor vehicles	450,600.00	
Purchases and sales	112,300.00	223,500.00
Returns	1,200.00	700.00
Printing and stationary	6,000.00	
Rent and rates	18,500.00	
Motor running costs	4,300.00	
Insurance	3,200.00	
Heat and lighting	20,450.00	
Receivables and payables	12,500.00	7,400.00
Accruals and prepayments	12,500.00	8,750.00
Carriage inwards	1,200.00	
carriage outwards	1,080.00	
Salaries and wages	10,800.00	
Bank loan		90,500.00
Drawings	22,500.00	
Capital		615,560.00
	<u>946,410.00</u>	<u>946,410.00</u>

Additional information

1. Assets are analyzed as follows:

	<i>Premises</i> Sh`000	<i>Furniture and fittings</i> Sh`000	<i>Motor vehicles</i> Sh`000
Cost	137,560.00	158,000.00	501,000.00



Acc. Depn- 1/1/2025	(13,780.00)	(12,500.00)	(50,400.00)
<b>NBV -1/1/2025</b>	<b>123,780.00</b>	<b>145,500.00</b>	<b>450,600.00</b>

Depreciation is charged at a uniform rate of 10% straight-line. Current year depreciation has not been charged.

2. The analysis of the below expenses was as follows:

	<i>Rent and rates</i> Sh`000	<i>Heat and lighting</i> Sh`000
Accrual at 1/1/2025	12,500.00	8,750.00
Cash book	18,500.00	20,450.00
Prepayment at 31/12/2025	400.00	250.00

3. Drawings of goods by Wamunyi amounted to Sh.600,000

Required:

- Prepare Income statement for year ended 31<sup>st</sup> December 2025. **(7 Marks)**
- IFRS 1 requirements of presentation of items in the other comprehensive incomes and income statement has faced criticism over years. Discuss any three such criticism. **(3 Marks)**

REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Do not write in either margin

REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Do not write in either margin

