

COUNCIL OF LEGAL EDUCATION



EXAMINATION FOR ADMISSION  
TO THE ROLL OF ADVOCATES

**ATP 106: LEGAL PRACTICE MANAGEMENT**

TUESDAY 26<sup>TH</sup> JULY, 2011

DURATION: 3 HOURS

**Instructions to Candidates**

- (a) Answer **ONE** question from each of the **THREE** sections and a **FOURTH** question from any section
- (b) All questions carry 15 marks each.
- (c) Marks may be lost for illegibility

PLEASE TURN OVER

## SECTION 1: HUMAN RESOURCE MANAGEMENT

1. (a) There are two types of separations (a) voluntary and (b) involuntary.

For each type of separation outline three possible causes giving possible management response to mitigate negative effects on the employees.

(6 marks)

(b) List five career stages in an employee's work life and in each stage indicate one significant aspect of the employee's work life that occurs giving reasons for this occurrence.

(9 marks)

2. (a) Discuss the main methods of selection available to the Human Resource Management of a large organization. For each method highlight the following:

- (i) The process involved
- (ii) Advantages of using the method compared to other methods
- (iii) The demerits of the method compared to other methods
- (iv) Explain the circumstances in which it may be preferable to use the method compared to other methods.

(8 marks)

(b) Explain the meaning of dismissal as a disciplinary method and discuss the circumstances in which dismissal is justifiable in the context of the Employment Act, 2007.

(7 marks)

## SECTION 2: COMMERCIAL ACCOUNTS

3. The following trial balance has been extracted from Mr. Juma:

	Shs '000'	Shs '000'
Sales		138,078
Purchases	82,350	
Carriage Inwards	5,144	
Drawings	7,800	
Rent, rates and insurance	6,622	
Postage & Stationery	3,001	
Advertising	1,330	
Salaries and wages	26,420	
Bad debts	877	
Provision for bad debts		130

Debtors and creditors	12,120	6,471
Cash in hand	1,002	
Inventory (1.6.2008)	11,927	
Equipment (at cost)	58,000	
Accumulated depreciation		19,000
Capital		53,091
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	216,770	216,770
	=====	=====

The following additional information was available as at 31<sup>st</sup> May 2009

1. Rent accrued 210,000
2. Rates prepaid 880,000
3. Shs.2,211,000 of carriage represents carriage inwards on purchases
4. Equipment is to be depreciated at 15% p.a. using straight line method
5. Provision for bad debts is to be increased by 40,000
6. Stock at the close of the business was valued at shs.13,551,000

**Required:**

Profit and Loss Account of Mr. Juma for the year ended May, 2009 and a balance sheet as at that date.

**(15 marks)**

4. (a) Explain clearly at least FIVE causes of differences between the cash balance in the cashbook and balances as per the bank statement. Give relevant examples.

**(10 marks)**

- (b) Expound on each of the following accounting concepts and principles:

- (i) Historical cost concept
- (ii) Going concern
- (iii) Matching
- (iv) Revenue recognition
- (v) Periodicity

**(5 marks)**

### **SECTION 3: OFFICE PRACTICE AND RECORDS MANAGEMENT**

5. (a) You have been invited by your CEO to an Executive Managers' planning meeting to discuss the purchase of necessary equipment for the firm's very busy registry office.

During the meeting the CEO has asked you to list and explain the uses and advantages of a Franking Machine. (Give ten (10) points)

**(7 marks)**

- (b) List and explain the purposes of an office in a well established office in the context of a well-established law firm. (Give ten (10) points)

**(8 marks)**