

MAKERERE UNIVERSITY BUSINESS SCHOOL
COURSE WORK TEST TWO FOR THE DEGREE OF
BACHELOR OF SCIENCE IN ACCOUNTING OF MAKERERE UNIVERSITY
ACADEMIC YEAR 2025/2026

COURSE NAME: COMMUNICATION FOR ACCOUNTANTS **YEAR OF STUDY:** I

COURSE CODE: BSA1104 **DATE ISSUED:** 20th October 2025

SEMESTER: I **DATE & TIME To be collected:** 27th October 2025, by 04:00pm

INSTRUCTIONS:

1. This assignment should be done in groups of ten (10) students.
2. It should be type-set in the format & size here below.
 - Font type: Times New Romans
 - Font size: 12
 - Line spacing: 1.15
 - Number of pages: Not more than 6 (excluding the cover page)
3. Each group member's name, registration number, and student number should clearly be type-set and his/her handwritten signature made against those details on the group member's list (on the physical printed copy) which shall be part of the details on the cover page accompanying the group work. Failure by any group member on any part of this requirement renders him/her disqualified from the group and having not done the assignment.
4. You will hand in a physical printed copy and a soft copy.
5. The physical copy of the assignment shall be handed to your respective course leaders, by the group leader on 27th October 2025. The course leader(s) shall generate a registration list where each team leader handing in shall register his/her details (name, student number, registration number & group name) and sign as acknowledgement for having handed in the assignment.
6. The soft copy shall be submitted by the team leader or any other member of the group through the email address cfasubmissions24@gmail.com as a PDF format document with

a transmittal email. Any email submission done beyond 04:00pm on 27th October 2025 shall not be considered for assessment

7. Please note that; the way you present your work shall be key to exceling in this assignment
8. Use of PowerPoint slides during presentation is essential.

Note that instructions are a prerequisite to passing this assignment.

Assignment

Ethical and Communication Concerns at Kanyamunyu & Mukasa Certified Public Accountants

K & M Certified Public Accountants, a medium-sized firm in Kampala, provides audit and accounting services to clients such as **Pearl Regency Services Ltd., Bright Future Secondary School,** and **Masaka Traders SACCO.**

In an effort to modernize its operations, K&M recently introduced an internal e-communication system integrating email, WhatsApp Business, and cloud document sharing for audit teams. The goal was to improve coordination, feedback sharing, and digital client engagement — similar to systems used by firms such as Datamax Auditors & Consultants.

However, instead of improving communication efficiency, the transition has led to a number of ethical lapses and professional communication challenges, raising concerns about the firm's oral and electronic communication practices.

Recently, the firm has experienced several ethical and communication challenges:

1. The audit manager, *Mr. Samora*, sent a WhatsApp message to a junior auditor, *Sankara*, stating:

“Just fix those figures on the company’s report so that the total balances. We can’t keep going back to the client; it’s a small issue anyway.”
He later emailed the audit report to the client without copying the engagement partner as required by firm policy.\

2. Sankara complied and later uploaded the adjusted financials to the firm’s shared drive.
3. Without consulting the engagement partner, Samora emailed the final audit report to the client using his personal Gmail account, omitting the mandatory partner review step.
4. *Sankara* later discussed the school client’s financial difficulties with a former classmate during lunch. The information was leaked on social media, damaging the school’s reputation.
5. When the client queried discrepancies, *Samora* responded by email:

“You people don’t understand accounting. Read the report properly before asking unnecessary questions.”

The client felt disrespected and filed a complaint with ICPAU.

Required:

Using the above case and drawing on your knowledge of Oral Communication (Listening & Speaking), E-Communication and Social Media, and Ethical Considerations for Accounting Communication, answer the following questions in a well-structured group report.

1. Identify and explain any four (4) communication faults made by the accountants in the scenario. (4 marks)
2. Discuss the challenges arising from the use of electronic communication and social media in this case. Explain how misuse of emails, messaging platforms, and social networks affected the firm’s professional image and client relationships. (8 marks)

3. Discuss the communication ethical principles violated by the Accountants. Explain how these breaches undermine the credibility and trustworthiness of accounting communication. *(5 marks)*
4. Suggest appropriate professional communication practices that the firm should adopt to prevent such issues. *(4 marks)*
5. State the possible disciplinary actions that ICPAU may impose on the accountants involved. *(2 marks)*
6. Explain and assess the key characteristics of ethical communication that K & M Certified Accountants should demonstrate when compiling and reporting accounting information. *(8marks)*

END OF ASSIGNMENT