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INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

Factors Affecting Performance of CPA Core Subjects in Uganda: Students, Graduates, Tutors And Examiners' Perspectives

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The Education and Research Committee of Council of the Institute of Certified Public Accountants of Uganda (ICPAU) wishes to express its profound appreciation to the research team for their commendable work in investigating the factors influencing the performance of CPA core subjects. The insights generated from this study are timely and instrumental in informing strategic interventions aimed at improving examination outcomes and the overall quality of the CPA qualification in Uganda.

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The recommendations provide a solid foundation for strengthening the learning experience, assessment practices, and policy direction in line with our commitment to producing competent professional accountants in Uganda.

ABSTRACT

Purpose:
This study investigated the factors influencing the performance of CPA core subjects, focusing on the causes of poor performance, enablers of success, the effect of demographic characteristics, and potential strategies for improvement.

Methods:
A cross-sectional research design which was both descriptive and analytical was utilized. Data was collected through online surveys and from a focus group discussion which was conducted among the students, graduates, tutors and examiners. A total of 582 online survey respondents and 100 discussants who were engaged in an online meeting participated in this study.

Findings:
The major perceived causes of poor examination performance of CPA core subjects are: Forgetting what was learnt, lack of effective assessment of student learning by tutors, lack of teamwork among students, low general mental ability of students, poor mathematical and accounting background, poor delivery methods, challenges in maintaining work-life balance, inadequate preparation, reliance on self-study, the nature of the examination, tutor commitment, limited reading resources and individual-related factors. The foremost enablers of better examination performance in CPA core subjects are: Being exposed to good teaching that provides engaging scenarios and illustrations, preparing extensively for exams, high general mental ability of students, adequate preparation, perseverance, social support and choice of tuition provider. Performance in CPA core subjects is significantly influenced by gender, employment status, prior qualifications, and the subject itself. Age alone is not a statistically significant factor. Key suggestions given include: tutors should be more engaging and illustrative in their teaching to give students a realistic learning experience, and students should prepare extensively for exams, if performance in CPA exams is to improve. However, qualitative analysis suggests review exam administration by transfering the time for reading to writing, review study materials by making them more easy to understand and strengthening student preparedness, if CPA exam performance is to recover from low pass rates.

Practical policy implications:
A coordinated effort between ICPAU and tuition providers should be forged to conduct seminars or webinars specifically to remind and guide students on how they play a crucial role in improving their performance. ICPAU should conduct seminars or webinars to underscore the professional knowledge, competence areas, examination objectives of each subject ahead of exams, practical experience and illustration of professional practice related to the CPA subjects tought by the tutors, providing thorough and well prepared study materials and revision kits ready for students all the time, CPA exams should be set based on the content of the study materials and revision kits supplied, enhancing quality of exam processes especially setting and administration, considering feedback during curriculum review, and regular surveys.

Keywords: CPA Core Subjects, Performance Factors, and Accounting Education.

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INTRODUCTION

1.0 Background

The Institute of Certified Public Accountants of Uganda (ICPAU) conducted a study on CPA students, graduates, examiners, and tutors to establish the factors affecting performance of the core subjects in accountancy education. The focus was on investigating the causes of continued poor performance, enablers of good academic performance, the influence of demographic factors on performance, and suggestions to improve pass rates of CPA core subjects. This research is part of ICPAU's long-term desire to ensure increased pass rate of the core CPA papers. The findings of this research will inform students' learning and assessment by PAEB.

The Accountants Act, Cap.294 establishes PAEB which is responsible for conducting accountancy education examinations for the Institute's approved subjects along with their respective syllabi. Currently, PAEB conducts examinations for three courses namely; Certified Public Accountants of Uganda (CPA), Certified Tax Advisor (CTA), and Accounting Technicians Diploma (ATD). These examinations are conducted from seven (7) Examination Centers namely: Arua, Fort Portal, Gulu, Kampala, Mbale, Mbarara and Nkozi. Cumulatively, more than 7,076 students have completed the said ICPAU courses which have been conducted since 1997. The CPA course exams started in 1997 and the first student completed the course in December 2000 but the pass rates to date have remained poor.

Certified Public Accountants (CPAs) provide assurance and non-assurance services to the general public running business entities in Uganda. For the assurance function, accountants provide independent financial and non-financial information to enhance decision-making through carrying out audits. While the non-assurance function includes providing financial and non-financial services without giving an independent opinion for purposes of helping businesses improve operations.

The CPA (U) examination is a crucial milestone for aspiring accountants since it serves as a gateway to professional recognition and career advancement (Espahbodi, 2023). It is designed to develop accountants capable of contributing effectively to the profession and the national economy. Graduates are equipped to serve in various roles, including financial and management accountants, finance managers, auditors, tax and financial consultants, and in executive positions.

The CPA (U) program comprises four levels, with a total of eighteen subjects. These are: Financial Accounting, Quantitative Techniques, Economics and Entrepreneurship, Business and Company Law, Cost and Management Accounting, Financial Reporting, Taxation, Management Decision and Control, Management and Information Systems, Advanced Financial Reporting, Auditing, Ethics and Assurance, Audit Practice and Assurance, Public Financial Management, Financial Management, Advanced Financial Management, Advanced Taxation, Strategy, Governance and Leadership, and Integration of Knowledge. As such, we can state that a CPA can perform vital functions for businesses, not-for-profit organizations and individuals in many different areas of the economy. Given the demand for qualified CPA personnel and professional benefits to the individual, the key public concern is the continued poor performance in CPA examinations which results into delayed completion of the course. Performance of the core 13 CPA subjects has been poor over the years as demonstrated in Table: 1 below:

Table 1: The condensed percentage performance of each CPA core subject between 2016 and 2023

Paper	Subject	2016	2017	2018	2019	2020	2021	2022	2023
1	Financial Accounting	54.9	46.2	46.6	33.5	**30.9**	**53.6**	**55.3**	**53.1**
2	Cost & Management Accounting	35.3	25.5	29.6	30.9	55.2	49.2	63.9	33.6
3	Financial Reporting	51.3	21.9	39	27.9	27.5	38.4	31.9	36.7
4	Financial Management	25.1	26.9	29.4	36.2	40.1	33.9	29.1	24.3
5	Auditing, Professional Ethics and Values/Auditing, Ethics and Assurance	60.8	52.5	43.5	36.2	22.9	38.2	39.9	19.2
6	Management Decision and Control	31.4	25.5	28	25.9	36.4	43.3	27.7	26.5
7	Taxation	44.5	54.5	58.5	56.9	46	46.2	55.6	54.4
8	Advanced Financial Reporting	28.3	22.1	34.4	16.6	17.7	16.2	15.9	13.6
9	Public Sector Accounting & Reporting/Public Financial Management	19.9	16.0	17.0	26.6	27.4	35.5	26.4	11.8
10	Business Policy & Strategy/Strategy, Governance and Leadership	53.2	65.6	32.7	53.5	55.3	55.3	50.8	49.1
11	Advanced Financial Management	35.6	19.0	14.2	24.1	17.6	31.7	24.2	20.3
12	Auditing & Other Assurance Services/ Audit Practice and Assurance	40.2	18.6	22.6	19.3	19.6	20.5	31.1	21.3
13	Advanced Taxation	27.3	32.1	25.5	30.4	25.8	21.1	38.5	35.9

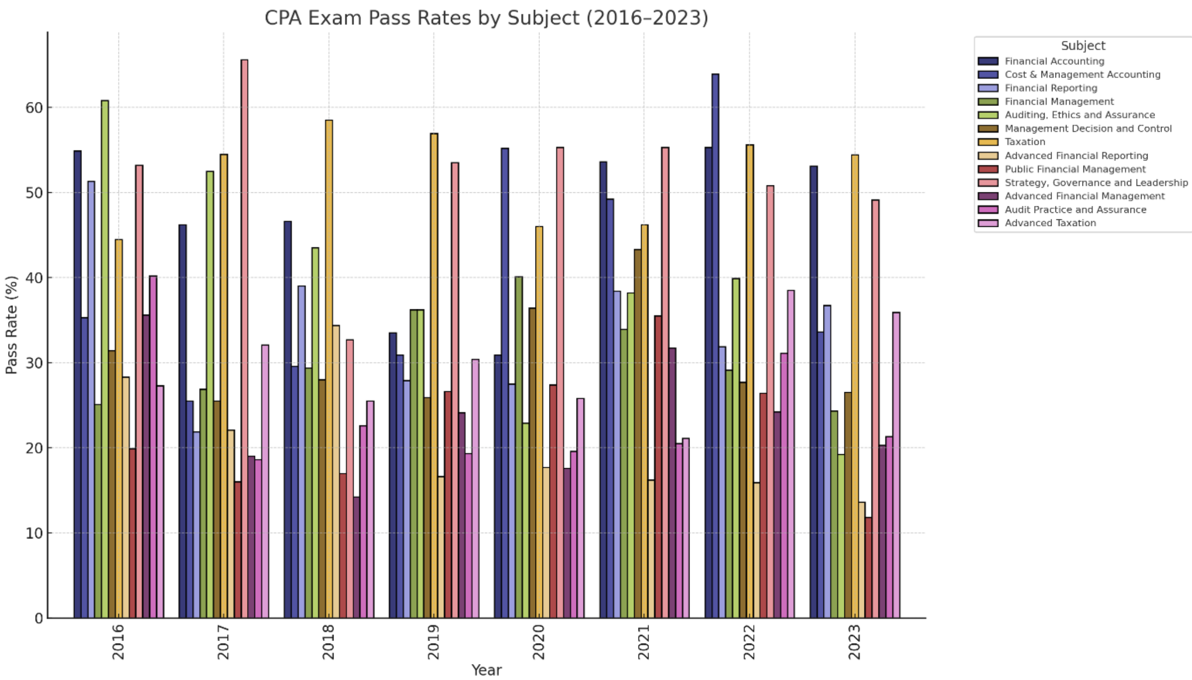
Source: PAEB Reports 2016 -2023

Performance of each subject in a year was got after computing the average performance of all the diets in that particular year. The information in Table 1 shows that subjects such as financial reporting, financial management, advanced financial reporting, public sector accounting, auditing, and advanced taxation have continued to register pass rates below 40% over the last eight years.

Considering the overall pass rates, the PAEB records show that in 2016, the general pass rate was 48.5%, 44.3% in 2017, 44% in 2018, 40% in 2019, 41% in 2020, 41.8% in 2021, 44% in 2022 and 38.6% in 2023, with the core papers being the most consistently failed (PAEB Examinations Results Release Reports, 2017-2023; Kasadah, 2017).

Clearly, there has been a general stagnation or decline from within the existing low pass rate. This raises concerns about the factors that may be undermining the success of the CPA examination candidates in our country, especially in the core papers. How to improve candidates' performance on the CPA exams especially in the core subject is a key policy question for ICPAU-the accountancy profession promoters and regulators in Uganda. The trend of low pass rates could cause many students to abandon the course and the profession at large. The persisting students have ended up spending a long time on the course. Furthermore, the low pass rates affect the growth of the number of qualified CPAs in the country to meet the growing demand and it also makes the CPA course less attractive to potential students.

Figure 1: CPA exam pass rates by core subject between 2016 and 2023



There is scanty empirical evidence on the predictors of performance in CPA examinations, and so, this study sought to identify and analyse the factors affecting performance in Uganda's CPA examinations, particularly in the core courses, so as to provide insights for stakeholders to enhance the effectiveness of teaching, learning and examination processes, for the betterment of accounting education and professional development in the country. A mixed approach to research was utilized because the study attracted qualitative and quantitative online survey and focus group discussion-based data. Content and thematic analysis was used for analysing qualitative data, while, factor analysis, regression and analysis of variance was preferred for the quantitative data.

1.1 Purpose of the Study

This study sought to investigate the factors surrounding the examination performance in CPA core subjects from four groups – the students, graduates, tutors and examiners.

1.2 Research Specific Objectives

This study was guided by the following research objectives:

i) To establish the causes of poor examination performance in CPA core subjects.
ii) To identify the enablers of examination performance in CPA core subjects.
iii) To establish the relationship between demographic factors and examination performance in CPA core subjects.
iv) To suggest strategies for improving examination performance in CPA core subjects.

1.3 Research Questions

More specifically the study sought to answer the following questions:

i) What are the causes of poor examination performance in CPA core subjects?
    - *This research question required exploring students, graduates, tutors and examiners' perceptions on what could be the root causes of poor examination performance in CPA core subjects.*

ii) What are the enablers of examination performance of CPA core subjects?
    - *This research question required an analysis of different success factors or enablers advanced by CPA students, graduates, tutors and examiners*

iii) What is the relationship between demographic factors and examination performance of CPA core subjects?
    - *This research question aimed at establishing whether demographic factors of the current candidates like age, gender, academic level before enrolling for CPA, employment status and marital status affect their performance.*

iv) What are the probable suggestions for improving examination success rates in the CPA core subjects?
    - *This research question aimed at soliciting students, graduates, tutors and examiners' recommendations for improving CPA examination success rates in core subjects.*

1.4 Justification for the Study

To ensure timely completion of training, there is need to establish what undermines performance of students in exams. Studies on factors affecting academic performance are a tool that is used to ascertain what interventions are needed to improve performance. Specifically, a report on factors facilitating or undermining performance of CPA subjects in Uganda is a critical knowledge gap.

Findings could inform actions and decisions by educational institutions, ICPAU, educators and students to enhance their roles and support mechanisms. This research will contribute to the existing body of knowledge on factors affecting CPA examination performance, particularly in the Ugandan context. The outcomes of this study will guide CPA examination performance stakeholders in implementing their mandate to improve the success rates of CPA candidates.

PART 2

METHODOLOGY

2.0 Research Design

The study employed a cross-sectional research design which was both descriptive and analytical, because it sought to describe the current state of affairs as is, but also the relationship between demographic factors and performance was studied. The study drew data from the planned sub-populations using a survey. However, data on demographic factors of students and graduates was drawn from records in the ICPAU database using structured query language.

2.1 Research Approach

Given the stated research objectives in Part 1, a mixed methods approach was used to collect and analyse the data. This approach enables complementarity of data sources, comprehensive understanding, and data triangulation.

A mixed methods approach was essential for addressing the multifaceted nature of the research objectives. It enabled both statistical analysis and contextual interpretation, resulting in a more holistic and robust understanding of the factors influencing performance of CPA core subjects.

2.2 Study population, Sample Size and Sampling Technique

This study employed a multi-stakeholder approach comprising all accessible CPA students, graduates, tutors and examiners, in trying to understand the causes of poor performance in CPA core subjects, enablers of good performance and suggestions for improving pass rates. The effect of demographic factors on performance was determined using data from graduates and students between 2022-2024 . All the people in those listed categories were targeted. As such, the study employed a census technique to determine respondents from whom to collect data to achieve the set objectives.

The study also utilized one virtual focus group discussion comprising students, graduates, tutors and examiners. All participants were invited in one meeting to participate through a link sent to their emails obtained from the ICPAU database. Consequently, 140 participants attended and their insights on the research questions were recorded and analysed.

2.3 Data Collection tools and methods

2.3.1 Survey questionnaire

An online questionnaire made up of structured and semi-structured items for each category of respondents was used to collect data from the CPA students, graduates, tutors and examiners. In total, four questionnares were shared. The survey tools had both close and open-ended questions on the causes of poor examination performance, enablers of examination performance and strategies for improving examination success rates of core subjects. These tools were administered through emails of the respondents from the ICPAU database.

2.3.2 Interview guide

An interview guide was utilized to collect data from the focus group. Introductory remarks were made by ICPAU Education Director, and the Research Officer moderated the discussion. The four research questions, were read and the participants were encouraged to respond to each of them. Responses on each question were fully exhausted before moving to another. Two hours were used for the discussion.

2.3.3 Documentary review

Information on the students and graduate demographics, and student performance were obtained from the ICPAU database and PAEB Exam Release records using a documentary review checklist.

2.4 Data quality control

Research instruments which comprised a questionnaire and an interview guide were clearly aligned with the four study objectives

Content validity was ensured by sharing the tools with experts in CPA education, for review to assess relevance and comprehensiveness before data collection.

Reliability testing was done by pilot testing in order to pre-test the tools on a small group similar to the target population of students, examiners, tutors and graduates. This helped to assess the consistency of the items in the questionnaire.

The study used digital data collection tool known as SurveyMonkey to reduce manual errors, ensure completeness and facilitate clean data export for analysis.

Triangulation of data sources was done by comparing and contrasting insights from different groups. Both quantitative surveys and qualitative focus group methods to validate findings were utilised.

2.5 Data Analysis

Quantitative data analyses performed included: descriptive statistics to obtain frequencies and Chi-Square test was used to assess whether there is a statistically significant association between students' demographic characteristics and their performance (pass/fail) in CPA core subjects.

Structured Query Language (SQL) was utilized to extract data to test the influence of demographic characteristics of students on performance in the core subjects.

Qualitative data was analyzed using content analysis. Frequency counts were obtained on the emerging themes and presented in frequency tables.

PART 3

CAUSES OF POOR PERFORMANCE

3.0 Introduction

This section presents results on the causes of poor performance in the core subjects obtained from students, graduates, tutors and examiners. First, we present the quantitative results, followed by the qualitative results and a discourse of the findings respectively.

3.1 Quantitative Results

Information was sought on the causes of poor performance of the said subjects from students, graduates, tutors and examiners. This section presents the results separately from the listed categories in the respective order.

3.1.1 Data from Students

Results in Table 2 indicate that the causes of poor performance from the students' perspective in the order of prominence are: Poor memory resulting to forgetting what was learnt (37.9%), lack of study materials (36.24%), family and personal challenges (35.81%), lack of effective assessment of students' learning by their tutors (34.9%) and lack of commitment to studies (34%) respectively.

Table 2: Showing causes of poor performance in CPA core subjects from students perspective (n=297)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Class absenteeism	9.09% 27	12.46% 37	16.50% 49	31.65% 94	30.30% 90
Lack of commitment to studies	12.46% 37	17.85% 53	10.44% 31	**34.01%** 101	25.25% 75
Choice of career by parents	27.70% 82	**31.42%** 93	19.59% 58	11.82% 35	9.46% 28
Lack of teamwork among students	15.49% 46	28.96% 86	19.87% 59	26.60% 79	9.09% 27
Lack of study materials	11.41% 34	14.09% 42	11.41% 34	**36.24%** 108	26.85% 80
Poor mathematical and accounting background	12.79% 38	27.27% 81	15.49% 46	29.29% 87	15.15% 45
Short duration of learning period	15.15% 45	23.57% 70	14.14% 42	24.58% 73	22.56% 67
Forgetting what was learnt	8.14% 24	10.17% 30	16.27% 48	**37.97%** 112	27.46% 81

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Lack of effective assessment of students' learning by their tutors especially in the difficult/problematic subjects and questions before their CPA exams	8.39% 25	14.43% 43	16.44% 49	**34.90%** 104	25.84% 77
Family and personal challenges	8.11% 24	10.47% 31	11.82% 35	33.78% 100	**35.81%** 106

Source: ***Survey Data***

3.1.2 Data from Graduates

Results in Table 3 show that lack of effective assessment of student learning by tutors (44.33%) emerged as the first key cause of poor performance from the graduates' perspective followed by lack of commitment to studies (39.58%), class absenteeism (39.18%), forgetting what was taught (38.14%), poor mathematical and accounting background (38.14%), lack of study materials (36.08%) and lack of teamwork among students (35.05%) respectively. The results also revealed that the graduates did not consider choice of career by parents as a cause to poor performance (31.96%).

Table 3: Showing causes of poor performance in CPA core subjects from the graduates' perspective (n=97)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Class absenteeism	8.25% 8	10.31% 10	7.22% 7	35.05% 34	**39.18%** 38
Lack of commitment to studies	2.08% 2	6.25% 6	14.58% 14	37.50% 36	**39.58%** 38
Choice of career by parents	24.74% 24	**31.96%** 31	20.62% 20	14.43% 14	8.25% 8
Lack of teamwork among students	12.37% 12	22.68% 22	19.59% 19	**35.05%** 34	10.31% 10
Lack of study materials	10.31% 10	11.34% 11	8.25% 8	34.02% 33	**36.08%** 35
Poor mathematical and accounting background	9.28% 9	25.77% 25	6.19% 6	**38.14%** 37	20.62% 20
Short duration of learning period	16.67% 16	32.29% 31	16.67% 16	27.08% 26	7.29% 7
Forgetting what was learnt	8.25% 8	13.40% 13	15.46% 15	**38.14%** 37	24.74% 24
Lack of effective assessment of students' learning by their tutors especially in the difficult/problematic subjects and questions before their CPA exams	2.06% 2	12.37% 12	9.28% 9	**44.33%** 43	31.96% 31
Family and personal challenges	7.22% 7	11.34% 11	23.71% 23	30.93% 30	26.80% 26

Source: ***Survey Data***

3.1.3 Data from Tutors

Results in Table 4 show that lack of teamwork among students (63.64%) emerged as the first key cause of poor performance in the subjects among CPA tutors, followed by class absenteeism (54.55%), short duration of learning period (54.55%), lack of commitment to studies (45.45%), lack of effective assessment of student learning (36.36%) respectively. Interestingly, the tutors were not sure of lack of study materials being a cause of poor performance. The tutors did not consider family and personal challenges as a cause of poor performance (36.36%).

Table 4: Showing the causes of poor performance in CPA core courses from the tutors' perspective (n=11)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Lack of effective assessment of students' learning by their tutors especially in the difficult/problematic subjects and questions before their CPA exams	9.09% 1	18.18% 2	9.09% 1	**36.36%** 4	27.27% 3
Class absenteeism	9.09% 1	0.00% 0	0.00% 0	36.36% 4	**54.55%** 6
Lack of commitment to studies	9.09% 1	0.00% 0	18.18% 2	27.27% 3	**45.45%** 5
Lack of teamwork among students	18.18% 2	0.00% 0	18.18% 2	**63.64%** 7	0.00% 0
Lack of study materials	9.09% 1	9.09% 1	**36.36%** 4	27.27% 3	18.18% 2
Poor mathematical and accounting background	9.09% 1	27.27% 3	27.27% 3	18.18% 2	18.18% 2
Short duration of learning period	18.18% 2	0.00% 0	9.09% 1	**54.55%** 6	18.18% 2
Forgetting what was learnt	18.18% 2	18.18% 2	27.27% 3	9.09% 1	27.27% 3
- Family and personal challenges	9.09% 1	**36.36%** 4	18.18% 2	18.18% 2	18.18% 2

Source: *Survey Data*

3.1.4 Data from Examiners

Results in Table 5 show that the causes of poor performance from the examiners' perspective are low general mental ability of students (42.86%), and poor mathematical and accounting background (42.86%). Interestingly, the examiners think that lack of effective monitoring and evaluation of CPA core subjects' grades of previous exams by examiners is not a cause for the poor performance.

Table 5: Showing the causes of poor performance in CPA core subjects from the examiner's perspective (n=49)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Questions that focus on higher-order thinking skills	4.08% 2	20.41% 10	16.33% 8	**30.61%** 15	28.57% 14
Lack of effective monitoring and evaluation of CPA core subjects' grades of previous exams by examiners	12.24% 6	**46.94%** 23	18.37% 9	20.41% 10	2.04% 1
Low general mental ability of students	2.04% 1	28.57% 14	18.37% 9	**42.86%** 21	8.16% 4
Poor mathematical and accounting background	2.04% 1	28.57% 14	14.29% 7	**42.86%** 21	12.24% 6

Source: ***Survey Data***

Summary of the quantitative results on the causes of poor examination performance:
Students' perspective

i) forgetting what was learnt (37.9%),
ii) lack of study materials (36.24%),
iii) family and personal challenges (35.81%),
iv) lack of effective assessment of students' learning by their tutors (34.9%)
v) lack of commitment to studies (34%)

Graduates' perspective

i) lack of effective assessment of student learning by tutors (44.33%)
ii) lack of commitment to studies (39.58%),
iii) class absenteeism (39.18%),
iv) forgetting what was taught (38.14%),
v) poor mathematical and accounting background (38.14%),
vi) lack of study materials (36.08%)
vii) lack of teamwork among students (35.05%)

Tutors' perspective

i) lack of teamwork among students (63.64%)
ii) class absenteeism (54.55%),
iii) short duration of learning period (54.55%),
iv) lack of commitment to studies (45.45%),
v) lack of effective assessment of student learning (36.36%)

Examiners' perspective

i) low general mental ability of students (42.86%),
ii) poor mathematical and accounting background (42.86%).

3.2 Qualitative Results

Information was obtained on the respondents' perceptions on the causes of poor performance. The qualitative data was analyzed using content analysis, where emerging themes were established. Fourteen factors emerged and are presented in table 6.

Table 6: Themes generated from causes of poor performance in CPA Exams *(n=582)*

Sn	Themes	Examiners	Graduates	Students	Tutors	Focus Group	Totals
1	Concept Knowledge	11	13	15	4		43(7.4%)
2	ICPAU related challenges	1	7	14	1		23(4.0%)
3	Failure to read examiner report	3			1		5(0.9%)
4	Inadequate preparation	29	29	40		2	100(17.2%)
5	Incomplete syllabus	3	4		3	1	31(5.3%)
6	Individual factors	6	13	20	3		45(7.7%)
7	Nature of Exam	3	9	23	1	5	97(16.7%)
8	Poor delivery mode	7	3	79		1	20(3.4%)
9	Poor Marking System	1	2	9			26(4.5%)
10	Reading resources	3	13	23		1	56(9.6%)
11	Self-study	4	2	39	4		14(2.4%)
12	Institutional challenges	3	3	4			13(2.2%)
13	Tutor challenge	6	15	21		1	43(7.4%)
14	Work-life balance	1	14	51			66(11.3%)
	Total	**81(13.9%)**	**127(21.8%)**	**346(59.1)**	**17(2.9%)**	**11(1.9%)**	**582(100%)**

Source: survey

The results reveal the following factors as the pronounced causes of poor performance:

Students' perspective:

i) Poor delivery mode (79)
ii) Work-life balance (51)
iii) Inadequate preparation (40)
iv) Self-study (39)
v) Nature of exam (23)
vi) Tutor challenge (21)
vii) Reading resources (21)
viii) Individual factors (20)

Graduates' perspective:

i) Inadequate preparation (29)
ii) Tutor challenge (15)
iii) Work-life balance (14)
iv) Individual factors (13)
v) Concept knowledge (13)
vi) Reading resources (13)

Tutors' perspective:

i) Concept knowledge (4)
ii) Self-study (4)

iii) Incomplete syllabus (3)
iv) Individual factors (3)

Examiners' perspective:

i) Inadequate preparation (29)
ii) Concept knowledge (11)
iii) Poor delivery mode (7)
iv) Tutor challenge (6)
v) Individual factors (6)

Going by the highest scores, the pronounced causes of poor performance are:

i) Poor delivery mode (79)
ii) Work-life balance (51)
iii) Inadequate preparation (40)
iv) Self-study (39)
v) Nature of exam (23)
vi) Tutor challenge (21)
vii) Reading resources (21)
viii) Individual factors (20)

Discussion

1] Poor delivery method

The students and examiners cited poor delivery method as a key cause of poor performance. ICPAU develops the course syllabi and sets examinations through its organ -PAEB; while tuition is provided by individuals and institutions out there. The institute has a list of recognized tuition providers, however, the majority of tuition providers are out there as individuals and institutions. As such, the variations in delivery methods are expected. Reality teaching with more real-life examples fosters better understanding of concepts. From the narratives, much as the tutors appear to be knowledgeable, majority are not practicing the things they teach. This affects the way concepts are developed and made understandable to students. Dwivedi et al. (2024) recommends that use of augmented reality and virtual reality in classroom environment foster the learning experience of students. The use of online classes was found be a cause for the poor performance especially for CPA18 which requires more engagements with students. In the study by Dwivedi et al. (2024), it was found that only 37.4 % agreed that switching to complete online learning was easy for students. However, much as their student gives such sentiments towards online classes, students (63.9%) agreed that tutors were able to offer them support. This is contrary to the findings in this survey where students noted disengagement between them and the tutors yet its most preferred by tutors.

2] Work-life balance

This theme relates ability to strike a balance between work, family, social and career demands. Table 6 reveals that failure to achieve work-life balance contributes 11.3% to the poor performance. Students are not given study leave and during exam period, they are running from their office desks to the exam room. From figure 1, the failure rate of those employed is believed to be resulting from failure to balance between work, social life and career path, making students unable to also adequately prepare. One lamented that, “what do you expect from a person who is moving from their office desk to the exam room”. The study reveals that employers do not give study leave; some bosses look at students as competitors for their jobs when they hear that you are taking a professional course while other students revealed that their work schedule runs from Monday to Saturday. Such work schedules could be the reason why some students don’t find time to attend group discussions and classes. Ashokka et al. (2021) in their study, found that postgraduate success required better ‘work-study’ balance, and peer and faculty support. This comes in terms of giving social support, emotional support and study leave.

3] Inadequate student preparation

This refers to ability of the learner to understand the course content, to gauge its difficulty, assess his or her capability to pass, adjust his or her own study patterns, manage self and moderate it with resources and personal capabilities, so as to plan and operationalize a scheme/ construct in exam taking aptitude and skills, resulting in comprehensive exam success (Ashokka et al., 2021). The results reveal that passing exams depends on how prepared students are in terms of regular class attendance, participation in group discussions, early reading to master key concepts, attempting trial tests and mock exams to identify gaps and to also boost confidence and familiarity with exam setting style, and time management. It was noted that most students do not have reading schedules guided by their learning outcomes and only wait for exam time table to apply cramming and spotting tactics that they used at undergraduate level. It was noted from one of the former graduates that, “you can’t force someone to perform better”. This is consistent with Ashokka et al. (2021) who found that passing examinations involved students’ ability to draw out a reading plan and consistently follow it and had higher metacognitive self-regulation. Also, good performance was attributed to ability to utilize group discussions. It is through group discussions that mistakes are identified, concepts clarified. Ashokka et al. (2021) reveal that students who don’t utilize focus group discussions always ‘breeze through exams.’

4] Self-study

This relates to students taking on independent study program other than relying on an experienced tutor. It was noted that some students think that because they passed through undergraduate training and some with an accounting background, they can independently read and prepare for exams. Much as some students revealed that the reason for self-study are the tight work schedules, others believe that its because some students are selfish and choose to read alone. The cause for self-study was also related to the higher fees charged by the tuition providers.

5] Nature of exam

This focuses on exam composition in terms of syllabus coverage, exam structure, length and clarity of questions to ensure comprehension. A standard exam should distinguish the star students from weak students in terms of marks distribution and encourage critical thinking not cramwork. A lot of negative sentiments emerged under this theme. Students and graduates believe that exams are unfairly set to encourage failure, make students feel like they cannot pass, the exams are set for a few students or even a money-making strategy. The students and graduates also felt that the compulsory numbers in most core subjects are set with lengthy cases that have a lot of irrelevant and detached scenarios yet with a lot of errors. So, by the time students finish reading the cases, they have wasted a lot of time and not able to attempt all the required numbers. It was further noted that exams are usually set outside syllabus which was also found to contribute 5.3% to the failure rate and also concentrate on a few topics.

Examiners and tutors also believe that exams are unfairly set, with some mistakes. They perceive that the examiners are given a short time to set the exams and also moderate. The focus group interviews which are usually done to validate the results also acknowledged that the poor performance could be associated with the way exams are set. Students are only exposed to final exams. They believe that exams should be a combination of tests.

6] Tutor challenge

This challenge was noted by students and graduate to refer to inability of tutors to deliver the right content and it contributes 7.4% to students' poor performance. It was noted that most tutors are always on the rush during delivery without diving deeper into the concepts. From Figure 1, there is a general belief among students and graduates that some tutors are not experienced to deliver the course content which they say is reflected in the way they deliver. Most of them dodge teaching complex topics leaving students half prepared, they are not well updated with new developments in accounting. Students revealed that courses like Taxation and Financial reporting require that someone has practical experience or is practicing, yet most tutors for those papers are theoretical.

7] Reading Resources

Another cause for the poor performance was linked to reading resources which were noted to be outdated yet used by most tutors who are not willing to buy updated

ICPAU books because they are expensive which explains why it was noted by many respondents that there was lack of uniformity in the reading resources used by various tutors. Reading resources were also found to be complex and not easy to understand yet released late amidst short study period.

8] Individual factors

These were mainly raised by students (20) and out of all the respondents, 7.7% of the respondents expressed this as a reason for poor performance of CPA core subjects. They include lack of commitment, personal attitude towards CPA core subjects and lack of personal initiative.

9] Concept Knowledge

Understanding fundamental topics or principles of a course enable a student's success and ability to integrate multidisciplinary material at a more advance level (Altman et al., 2022). The study reveals that this contributes to students' poor performance and the reason for not mastering the fundamental principles emanates from the fact that some students are not practicing the concepts since they are not employed to develop cognitive abilities in real work experiences. Furthermore, the reason for poor concept knowledge is associated with the students' background and admission criteria.

10] Unfair marking system

This was noted in terms of marking period and grading system. The examiners more so believe that the marking period is short and this forces them to mark students focusing on deadline. Also, the marking remuneration was reported to be low and therefore some examiners are after accumulating more scripts to increase payment than students passing. Poor handwriting was mentioned as it affects the performance of some students who are unfairly marked. One student lamented, "…I do not believe that examiners really mark, how can a student get consistently low marks for 3 or 5 sittings and when you complain ICPAU doesn't give you feedback?".

11] Few training institutions/tuition providers

Another challenge affecting performance of CPA core subjects is that there are few training facilities. One student revealed that the reason he has delayed to finish is because he was initially working from Kasese yet attending classes from a teaching facility in Mbarara. It was until the student shifted to Kampala that he started registering progress. From the analysis of results, most teaching facilities are within Kampala and equipped with inexperienced tutors.

12] Institute related causes

Some of the causes of poor performance are related to ICPAU management structure. These range from admission criteria, late release of updated materials, failure to listen to students concerns and late release of examiners comments. It was noted that the Institute is after money and admitting whoever applies for the courses without considering its implications. It was narrated, "…what do you expect after admitting people from all fields who are interfacing with some accounting concepts for the first time?". From such sentiments, it explains why most students fail to master concepts, resort to cramming which affects their performance. At foundation level, one may cram and pass, however, at an advanced level where applicability is required, the student may find it challenging. Therefore, much as these issues may account for a low percentage, it is important that the institute looks into them as will be proposed under strategies.

PART 4

SUCCESS ENABLERS OF PERFORMANCE

4.0 Introduction

This section presents results on the success enablers of performance obtained from students, graduates, tutors and examiners. First, we present the quantitative results, followed by the qualitative results and a discourse of the findings respectively.

4.1 Quantitative results

Information was sought on the success enablers of performance from students, graduates, tutors and examiners. This section presents the results separately from the listed categories in the respective order.

4.1.1 Data from Students

Results in table 7 show that being exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations is the first key success enabler of performance (48.42%), followed by reviewing prepared questions and answers from the CPA subjects and practicing questions which focus on assessing oneself ahead of the exam (46.26%). However, the students were indifferent on study materials provided by ICPAU as an enabler of performance.

Table 7: Showing the success enablers of performance in CPA core subjects from the students' perspective (n=285)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
I was exposed to good teaching that provided engaging scenarios, illustrations, examples and simulations that gave me a realistic learning experience	5.61% 16	8.77% 25	11.93% 34	**48.42%** 138	25.26% 72
Preparing extensively for exams helped me to close performance gaps	2.82% 8	4.58% 13	14.44% 41	**42.61%** 121	35.56% 101
Reviewing prepared questions and answers from the CPA subjects and practicing questions which focus on assessing myself by attempting the CPA subjects ahead of the final exams	2.49% 7	7.12% 20	12.81% 36	**46.26%** 130	31.32% 88
Study materials provided by ICPAU	9.19% 26	16.96% 48	**31.80%** 90	29.33% 83	12.72% 36
Group Discussions and peer learning with fellow students	3.89% 11	11.31% 32	22.97% 65	**37.10%** 105	24.73% 70

Source: Survey data

4.1.2 Data from Graduates

Table 8 demonstrates that preparing extensively for exams is the greatest reason for good performance of exams according to graduates (Agree, 45.8% and Strongly Agree, 50%). This is followed by reviewing prepared questions and answers from the CPA subjects and practicing questions that focus on assessing oneself ahead of the exam (57.29%). However, on the issue of the study materials provided by the Institute, several graduates indicated that the materials were helpful in enabling them to pass their exams ((27.08%).

Table 8: Showing the success enablers of performance in CPA core subjects from the perspective of graduates (n=96)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
I was exposed to good teaching that provided engaging scenarios, illustrations, examples and simulations that gave me a realistic learning experience,	4.17% 4	8.33% 8	16.67% 16	**44.79%** 43	26.04% 25
Preparing extensively for exams helped me to close performance gaps	1.04% 1	0.00% 0	3.13% 3	**45.83%** 44	**50.00%** 48
Reviewing prepared questions and answers from the CPA subjects and practicing questions which focus on assessing myself by attempting the CPA subjects ahead of the final exams.	2.08% 2	2.08% 2	2.08% 2	**36.46%** 35	**57.29%** 55
Study materials provided by ICPAU	8.33% 8	13.54% 13	27.08% 26	30.21% 29	20.83% 20
Group Discussions and peer learning with fellow students	7.29% 7	7.29% 7	10.42% 10	**36.46%** 35	**38.54%** 37

Source: Survey data

4.1.3 Data from Tutors

Results Table 9 shows the CPA tutors were in agreement of all the listed factors as success enablers of performance. However, a further scrutiny shows that the first key success enabler of performance from the perspective of CPA tutors is exposing students to good teaching that provides engaging scenarios, illustrations, examples and simulations (90%). This is followed by providing teaching notes to students (70%) and giving students group assignments for peer learning with fellow students (60%) respectively.

Table 9: Showing the success enablers of performance in CPA core subjects from the tutors' perspective (n=10)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Exposing students to good teaching that provides engaging scenarios, illustrations, examples and simulations contributes to their passing of CPA core subjects	0.00% 0	0.00% 0	0.00% 0	10.00% 1	**90.00%** 9
Helping students in the review of prepared questions and answers from the CPA subjects and practicing questions which focus on assessing them ahead of the final exams	0.00% 0	0.00% 0	10.00% 1	30.00% 3	**60.00%** 6
Providing study notes to students	0.00% 0	0.00% 0	0.00% 0	30.00% 3	**70.00%** 7
Encouraging and reminding students to utilize study materials provided by ICPAU	0.00% 0	0.00% 0	20.00% 2	**70.00%** 7	10.00% 1
Guiding and helping students in their Group Discussions	0.00% 0	0.00% 0	0.00% 0	**70.00%** 7	30.00% 3
Giving students group assignments for peer learning with fellow students	0.00% 0	0.00% 0	0.00% 0	40.00% 4	60.00% 6

Source: Survey data

4.1.4 Data from Examiners

Result Table 9 reveals that high mental ability of students is the greatest reason for good performance according to examiners (54.2%); followed by effective monitoring and evaluation of CPA core subjects' grades of previous exams by examiners (45.83%), and good mathematical and accounting background (44.68%) respectively.

Table 10: Showing the success enablers of performance in CPA core subjects from the examiners' perspective (n=48)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Questions that focus on lower-order thinking skills have the highest correspondence with CPA students' exam success	4.17% 2	25.00% 12	18.75% 9	**35.42%** 17	16.67% 8
Effective monitoring and evaluation of CPA core subjects' grades of previous exams by examiners	6.25% 3	18.75% 9	27.08% 13	**45.83%** 22	2.08% 1
High general mental ability of students greatly	0.00% 0	16.67% 8	10.42% 5	**54.17%** 26	18.75% 9
Good mathematical and accounting background	0.00% 0	17.02% 8	17.02% 8	**44.68%** 21	21.28% 10

Source: Survey

Summary of the quantitative results on the enablers of better examination performance in core subjects of CPA.

Students' perspective

i) being exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations (48.42%),

ii) reviewing prepared questions and answers from the CPA subjects and practicing questions which focus on assessing oneself ahead of the exam (46.26%).

Graduates' perspective

i) Preparing extensively for exams (50%).

ii) reviewing prepared questions and answers from the CPA subjects and practicing questions that focus on assessing oneself ahead of the exam (57.29%).

Tutors' perspective

i) exposing students to good teaching that provides engaging scenarios, illustrations, examples and simulations (90%).

ii) providing study notes to students (70%)

iii) giving students group assignments for peer learning with fellow students (60%)

Examiners' perspective

i) high general mental ability of students is the greatest reason for good performance of CPA exams according to CPA examiners (54.2%);

ii) effective monitoring and evaluation of CPA core subjects' grades of previous exams by examiners (45.83%),

iii) good mathematical and accounting background (44.68%)

4.2 Qualitative Results

Information was obtained on the respondents' perceptions on the success enablers of performance in CPA core subjects. The qualitative data was analyzed using content analysis, where emerging themes were established. Eight factors emerged and are presented in table 11.

Table 11: Showing success enablers of good performance in CPA core subjects

Sn	Themes	Examiners	Graduates	Students	Tutors	Focus Group	Totals
1	Adequate preparation	10	33	79	8		130
2	Career planning		1				1
3	Choice of tuition provider	3	1	14			18
4	Exam type			11			11
5	Luck		3	16			19
6	Perseverance	1	7	40	1		49
7	Social support in the preparation for the exams	5	5	28		1	39
8	Concept Development	5	4	12	1		22
		24(8.3%)	54(18.7%)	200(69.2)	10(3.5%)	1(0.3)	289(100%)

Source: Primary Data

The results reveal the following key enablers of good performance:
Students' perspective:

i) Adequate preparation (79)
ii) Perseverance (40)
iii) Social support (28)

Graduates' perspective:

i) Adequate preparation (33)
ii) Perseverance (7)
iii) Social support (5)

Examiners' perspective:

i) Adequate preparation (10)
ii) Social support (5)
iii) Concept development (5)

Tutors' perspective:

i) Adequate preparation (8)

Going by the highest scores, the pronounced success enablers of performance in CPA core subjects are:

i) Adequate preparation
ii) Perseverance
iii) Social support
iv) Choice of tuition provider

PART 5

DEMOGRAPHIC CHARACTERISTICS AND PERFORMANCE IN CPA EXAMS

5.0 Introduction

This section presents results on the influence of demographic characteristics on performance obtained from students, graduates, tutors and examiners. First, we present the descriptive statistics results, followed by the chi-square results and a discourse of the findings respectively.

5.1 Descriptive statistics results

The Structured Query Language (SQL) was utilized to extract data to test the influence of demographic characteristics of students on performance of CPA core subjects for the years 2022-2024. The data of interest were the students' age, gender, employment status, prior qualification, and performance (FAIL or PASS). After extracting the data, descriptive statistics analyses were conducted to summarise the data. The results are presented in table 12.

Table 12: Descriptive statistics on the demographic characteristics of CPA students

Variable	Category	Frequency	Percent
Age Groups	Under 25 years	44	8
	26-35 years	332	60.3
	36-45 years	147	26.7
	46-55 years	27	4.9
	56 and above years	1	0.2
	Total	**551**	**100**
Employment Status	Employed	313	56.8
	Not Employed	238	43.2
	Total	**551**	**100**
Gender	Female	270	49
	Male	281	51
	Total	**551**	**100**
Performance	Fail	310	56.3
	Pass	241	43.7
	Total	**551**	**100**

Source: Students' database (2022-2024)

Age of students – Table 12 shows that majority of participants (60.3%) were between 26-35 years old. This is followed by the 36-45 age group (26.7%), under 25 years (8%) 46-55 years (4.9%) respectively. Students aged 56 and above make up a negligible 0.2%. This suggests that the sample is predominantly composed of young to middle-aged individuals. This implies that most participants were students who are undertaking CPA courses.

Employment status - A majority (56.8%) of participants are employed, while (43.2%) are unemployed. This distribution might indicate a mix of working professionals and individuals potentially in transition or seeking employment.

Gender - 49% are female and 51% are male. This indicates that gender distribution is nearly balanced with views cutting across all gender categories.

Performance - More than half (56.3%) of the participants failed, while 43.7% passed. This highlights a potential area of concern in the overall performance of the group.

5.2 Chi-Square test results

This analysis assesses whether there is a statistically significant association between students' demographic characteristics and their performance (pass/fail) in CPA core subjects. The hypotheses tested were:

Null Hypothesis (Ho): There is no relationship between the demographic characteristics of the student and performance in CPA core subjects.

Alternative Hypothesis (H1): There is a significant relationship between the demographic characteristics of the student and performance in CPA core subjects.

A Chi-Square test compares observed frequencies with expected frequencies under the null hypothesis. This test was conducted for each demographic category as well as for individual CPA subjects. Results are presented in table below:

Table 13: Statistical Significance Testing

Variable	Category	Performance		P-Value
		FAIL	PASS	
Age of participants	Under 25 years	28(63.6%)	16(36.4%)	0.131
	26-35 years	175(52.7%)	157(47.3%)	
	36-45 years	93(63.3%)	54(36.7%)	
	46-55 years	14(51.9%)	13(48.1%)	
	56 and above years	0(0.0%)	1(100%)	
Gender of the student	Female	155(57.4%)	115(42.6%)	*0.030
	Male	155(55.2%)	126(44.8%)	
Employment Status	Employed	150(47.9%)	163(52.1%)	*0.000
	Not Employed	160(67.2%)	78(32.8%)	
Qualification before joining the course	UACE	24(57.1%)	18(42.9%)	*0.000
	ATD	78(68.4%)	36(31.6%)	
	ACCA and Bachelors	32(43.8%)	41(56.2%)	
	ACCA - Accounting Technician, ATD, Certificate Of Proficiency	1(33.3%)	2(66.7%)	
	ATC (U)	29(93.5%)	2(6.5%)	
	BACHELORS DEGREE	142(50.4%)	140(49.6%)	
	Masters of Business Administration	1(50%)	1(50%)	
	NO QUALIFICATION	3(100%)	0	
CPA core subject	Advanced Financial Management	44(51.2%)	42(48.8%)	*0.000
	Advanced Financial Reporting	64(66%)	33(34%)	
	Public Financial Management	74(55.6%)	59(44.4%)	
	Audit Practice and Assurance	45(43.7%)	58(56.3%)	
	Advanced Taxation	15(42.9%)	20(57.1%)	
	Management Decision & Control	20(71.4%)	8(28.6%)	
	Financial Management	18(78.3%)	5(21.7%)	
	Auditing, Ethics & Assurance	15(75%)	5(25%)	
	Taxation	1(12.5%)	7(87.5%)	
	Financial Reporting	14(77.8%)	4(22.2%)	

5.2.1. Analysis by Demographic Factors

Age of students

Table 13 shows that, the relationship between age of the student and performance is not significant (p = 0.131). Upon digging deeper, the results show that the failure rate is higher in the age bracket under 25years (63.6%). This could be attributed to lack of exposure to the practical skills (hands-on), and so probably such students fail to apply theory to practice in the exam questions. The age group 36 – 45years also post high failure rates (63.3%). This could be attributed to many factors, including failure to balance family, work and books.

Gender of the Student

For gender, results show that, female students recorded a failure rate of 57.4% and a pass rate of 42.6%, while male students had 55.2% failures and 44.8% passes. Despite these differences being numerically small, the Chi-Square test reveals a statistically significant (p = 0.030) relationship between gender and performance.

Employment Status

Results in Table 13 show that there is a statistically significant relationship between employment status and performance in CPA exams (p = 0.000). The results show that the failure rate is highest among the unemployed students (67.2%). CPA exams are set in such a way that they aim to test applicability in different scenarios. So lack of experience and exposure to practical world could explain the failure rate.

Qualification before Joining the Course

Results in Table 13 show that there is a statistically significant relationship between qualification before joining CPA and performance (p =.000). Looking at those that failed the core subjects, highest failure rates is registered by students who had ATC (93.5%) and ATD (68.4%) at the time of joining CPA course. This result is expected because ATC/ATD students are exempted level 1 of CPA which gives them a shaky foundation to pass the rest of the core papers they find in higher levels.

5.2.2 Analysis by CPA Core Subjects

The results were also broken down by specific CPA subjects:

Taxation shows an impressive pass rate of 87.5%, with only 12.5% failing. This suggests that individuals perform exceptionally well in this subject, possibly due to its straightforward nature or strong foundational understanding.

Advanced Taxation still shows a majority passing (57.1%), but with a significant increase in the failure rate (42.9%) compared to basic Taxation. This could reflect the more complex or specialized nature of the content.

Audit Practice & Assurance has a slightly better pass rate (56.3%) compared to its fail rate (43.7%), indicating moderate performance. The data may highlight the challenges of applying theoretical knowledge in practical audit contexts.

Financial Management has the highest failure rate at 78.3%, with only 21.7% passing. This suggests that this subject may be particularly challenging, possibly due to its technical complexity or advanced analytical requirements. Financial Reporting shows a similarly high failure rate (77.8%), with just 22.2% succeeding. Auditing, Ethics and Assurance also registered a high failure rate of 75% and Management Decision and Control also had high failure rate of 71.4%. This indicates significant challenges, perhaps stemming from the detailed standards, principles and need to interprete data involved in these subjects.

The statistical significance in subject-specific performance (as seen with significant p-values like in Advanced Financial Management) indicates that the difficulty and perhaps the instructional methods vary across subjects. This calls for a subject-by-subject review to identify areas where additional academic support or curriculum adjustment may be beneficial.

Overall, performance is significantly influenced by gender, employment status, prior squalifications, and the subject itself. Age alone is not a statistically significant factor.

PART 6

PROPOSED SUGGESTIONS TO IMPROVE PERFORMANCE IN CPA EXAMS

6.0 Introduction

This section presents results on the suggestions to improve performance obtained from students, graduates, tutors, and examiners. First, we present the quantitative results, followed by the qualitative results and a discourse of the findings respectively.

6.1 Quantitative results

Information was sought on the suggestions to improve performance obtained from students, graduates, tutors, and examiners. This section presents the results separately from the listed categories in the respective order.

6.1.1 Data from students

Table 14 presents results from the CPA students on suggested solutions to improve performance.

Table 14: Showing the suggestions to improve performance of CPA core subjects (by students) (n=288)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Students should be exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations that give them a realistic learning experience of the CPA core subjects	0.69% 2	0.69% 2	4.17% 12	31.25% 90	**63.19%** 182
Students should prepare extensively for exams to close performance gaps in CPA core subjects	1.74% 5	0.69% 2	5.90% 17	30.56% 88	**61.11%** 176
Reviewing prepared questions and answers, and practicing questions in CPA core subjects ahead of the final exams should be highly utilized	1.39% 4	1.05% 3	8.01% 23	39.37% 113	**50.17%** 144
Study materials provided by ICPAU for the CPA core subjects should be highly utilized	3.15% 9	4.20% 12	21.68% 62	**41.61%** 119	29.37% 84
Group Discussions and peer learning with fellow students in CPA core subjects should be highly utilized	1.74% 5	3.14% 9	14.63% 42	40.07% 115	**40.42%** 116
Giving students group assignments for peer learning with fellow students should be emphasized	2.08% 6	5.90% 17	19.79% 57	**36.46%** 105	35.76% 103

Source: Survey data

Results in Table 14 show that the top three suggestions by students to improve performance are: tutors should include engaging scenarios, illustrations and simulations in their teaching to give students a realistic learning experience (63.9%); Students should prepare extensively for exams (61.11%); and Students should be encouraged to go through past paper questions and answers and practice how to answer questions ahead of the exams (50.17%).

6.1.2 Data from Graduates

Table 15 shows that the graduates were in agreement will all the listed suggestions to improve performance. However, in terms of ranking the responses, the first key suggested solution is that students should prepare extensively for exams (72.34%), this is followed by the suggestion that students go through past paper questions and answers and practice how to answer questions ahead of the exams (69.47%). Surprisingly, utilizing the study materials provided by ICPAU was the last in the rankings (42.11%).

Table 15: Showing the suggestions to improve performance of CPA core subjects (by graduates) (n=95)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Students should be exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations that give them a realistic learning experience of the CPA core subjects	0.00% 0	1.05% 1	3.16% 3	34.74% 33	**61.05%** 58
Students should prepare extensively for exams to close performance gaps in CPA core subjects	0.00% 0	0.00% 0	0.00% 0	27.66% 26	**72.34%** 68
Reviewing prepared questions and answers, and practicing questions in CPA core subjects ahead of the final exams should be highly utilized	0.00% 0	0.00% 0	1.05% 1	29.47% 28	**69.47%** 66
Study materials provided by ICPAU for the CPA core subjects should be highly utilized	0.00% 0	6.32% 6	18.95% 18	32.63% 31	**42.11%** 40
Group Discussions and peer learning with fellow students in CPA core subjects should be highly utilized	1.05% 1	2.11% 2	11.58% 11	25.26% 24	**60.00%** 57
Giving students group assignments for peer learning with fellow students should be emphasized	1.05% 1	1.05% 1	16.84% 16	38.95% 37	**42.11%** 40

Source: *Primary Data*

6.1.3 Data from Tutors

Results in Table 15 show that the top three suggestions by tutors to improve performance are: tutors should include engaging scenarios, illustrations and simulations in their teaching to give students a realistic learning experience (72.73%); Students should prepare extensively for exams (72.73%); and Students should be given group assignments for peer learning (54.55%).

Table 16: Showing the suggestions to improve the performance of CPA core subjects (by tutors) (n=11)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Students should be exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations that give them a realistic learning experience of the CPA core subjects	0.00% 0	9.09% 1	0.00% 0	18.18% 2	**72.73%** 8
Students should prepare extensively for exams to close performance gaps in CPA core subjects	0.00% 0	9.09% 1	9.09% 1	9.09% 1	**72.73%** 8
Reviewing prepared questions and answers, and practicing questions in CPA core subjects ahead of the final exams should be highly utilized	0.00% 0	18.18% 2	9.09% 1	27.27% 3	**45.45%** 5
Study materials provided by ICPAU for the CPA core subjects should be highly utilized	9.09% 1	0.00% 0	18.18% 2	**45.45%** 5	27.27% 3
Group Discussions and peer learning with fellow students in CPA core subjects should be highly utilized	9.09% 1	0.00% 0	9.09% 1	36.36% 4	**45.45%** 5
Giving students group assignments for peer learning with fellow students should be emphasized	9.09% 1	0.00% 0	0.00% 0	**54.55%** 6	36.36% 4

Source: Primary Data

6.1.4 Data from Examiners

Table 16 shows that the examiners were in strong agreement with the suggestions listed to improve performance. However, in terms of ranking the first point that stood out was that students should prepare extensively for exams (85.7%). This was followed by the suggestion that clear and concise writing should be ensured in writing the exam: focus on clarity in written responses and ensure your answers are direct, well-structured, and address the question requirements (66.67%). Surprisingly the suggestion that students go through past paper questions and answers and practice how to answer questions ahead of the exams was the last in the rankings (46.94%).

Table 17: Showing the suggestions to improve performance of CPA core subjects (by examiners) (n=49)

Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Students should be exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations that give them a realistic learning experience of the CPA core subjects	4.08% 2	0.00% 0	0.00% 0	32.65% 16	**63.27%** 31
Students should prepare extensively for exams to close performance gaps in CPA core subjects	4.08% 2	0.00% 0	0.00% 0	10.20% 5	**85.71%** 42
Reviewing prepared questions and answers, and practicing questions in CPA core subjects ahead of the final exams should be highly utilized	4.08% 2	0.00% 0	6.12% 3	42.86% 21	**46.94%** 23
Study materials provided by ICPAU for the CPA core subjects should be highly utilized	4.26% 2	0.00% 0	8.51% 4	38.30% 18	**48.94%** 23
Group Discussions and peer learning with fellow students in CPA core subjects should be highly utilized	4.17% 2	2.08% 1	2.08% 1	27.08% 13	**64.58%** 31
Time management during the exam should be highly improved: Allocate time wisely to each section and ensure you attempt all questions within the allotted time.	6.25% 3	0.00% 0	4.17% 2	29.17% 14	**60.42%** 29
Clear and Concise Writing should be ensured in writing the exam: Focus on clarity in written responses and ensure your answers are direct, well-structured, and address the question requirements	6.25% 3	0.00% 0	6.25% 3	20.83% 10	**66.67%** 32

Source: Primary Data

6.2 Qualitative data

The qualitative data was analysed using content analysis, where emerging themes were established. Eight factors emerged and are presented in the table 18.

Table 18: Proposed suggestions to improve performance in CPA exams

Sn	Strategies	Examiners	Graduates	Students	Tutors	Focus Group	Totals
1	Behavioral change	1	4	8			13(2.9%)
2	Continuous student engagement	12	11	24	2		49(11.1%)
3	Improve learning environment		20	25	2		47(10.6%)
4	Review exam setting	7	16	118	6	5	152(34.3%)
5	Review study resources	2	17	28			47(10.6%)
6	Strengthen regulations	11	23	22	1		57(12.9%)
7	Student preparedness	15	18	27	2	1	63(14.2%)
8	Work-study support	2	3	9	1		15(3.4%)
	Total	50(11.3%)	112(25.3%)	261(59%)	14(3.2%)	6(1.4%)	443(100%)

Source: Primary Data

The sanky diagram below is a summary of the strategies across categories of respondents in the focus group discussion.

In summary, the results proposed key solutions to improve performance are:
Students' perspective

- Review exam setting (118)
- Review study resources (28)
- Student preparedness (27)

Graduates' perspective

- Strengthen regulations (23)
- Improve learning environment (20)

Tutors' perspective

- Review setting (8)

Examiners' perspective

- Student preparedness (15)
- Continuous student engagement (12)

Overall summary:

- Review exam setting
- Review study resources
- Student preparedness
- Strengthen regulations
- Improve learning environment
- Continuous student engagement

Discussion:

1] Review of exam setting

With reference to the components of poor exam mode and from Figure 3, students proposed review of exam time since a lot of time is wasted reading complex and lengthy cases. The Institute could consider this proposal as a way to improve the performance. The same approach was found to contribute to student success by Dwivedi et al. (2024). In their study, addition of extra time to students during exam revealed that 63.6% of students were satisfied with this practice.

2] Review study resources

Student and graduates believe that there is need to split some complex course, make resources comprehensive and easy to understand and update content with new developments. Such adjustments will improve performance. There is need to reduce the cost of ICPAU books or alternatively provide books as part of the package on registration. This will ensure that all students have access to the same resources.

3] Student preparedness

This, if adopted and emphasized to students, will improve student' performance in core subjects by 14.2% (Table 4.7 and figure 3). It can be operationalized by; encouraging students to form group discussions with seniors and better performing yet serious students, proper planning and reading schedules to complete syllabus and avoiding self-reading. It was found that failure to complete syllabus was one of the major contributors to students' poor performance. From the narratives however, there is also a relationship between this theme and poor work-life balance which hinders students from being fully engaged in class and group discussions. There is also need to review examiners comments as a preparation strategy to identify study gaps and exam expectations. Students should also avoid spotting and cramming by mastering concepts and how to build their knowledge to understand the core courses. This will enable them to have better interpretation of questions.

4] Strengthen regulations or policies

Weaknesses have been noted in ICPAU policies and guidelines and improvements are needed to ensure that performance is uplifted. The key attributes to focus on are; maintaining the sitting schedules of 3 times in a year but at all the centres in the country to allow some focused students to re-do the failed papers. Reviewing the course content has highly been proposed. It has been noted that there is need to split some courses with broad content like taxation, financial reporting among others to have a foundational element that prepares students for the advanced course be taught before the advanced course. ICPAU should also ensure that the content that is used across all teaching centres is updated with new development by monitoring the delivery process. Some teaching facilities have inexperienced professional teachers who are hand-picked to teach students while others do not complete syllabus while teaching.

Students and graduates also believe that ICPAU should ring-fence the course to be taught by only practicing accountants and review the admission criteria to focus on one's accountancy and mathematical foundation at the University. It was noted, *"…some students study the concepts for the first time yet tutors are not patient, always rushing to finish"*. Another noted, *"you cannot admit people who have no accounting background at all and expect magic"*. However, much as this was found to be a concern, from Table 4.4, poor performance was also registered among students who joined with relevant knowledge in accounting.

There is need to introduce conceded pass/compensatory pass/grace pass especially if someone has failed for some time. However, it's also believed that if the Institute increases the retake fee, some students will become serious. ICPAU should also think of owning some teaching facilities or having a centralized teaching facility like LDC to ensure consistence of teaching based on approved study resources and adopt class attendance certificate as a requirement for exam sitting. If that is not possible, on admission, ICPAU should recommend authorized teaching facilities to students to save students from falling in the hands of money minded tutors without experience.

5] Improve learning environment

Conscientious teachers strive to teach effectively and often seek new strategies and alternatives to improve their current instructional approaches. The ability of individual instructors and the institution as a whole to engage learners on these three levels (i.e., doing, feeling, and thinking) will contribute to educational experiences that lead to higher level learning, retention, and satisfaction. For this strategy to be operational, tutors have to understand the background characteristics of their students, understand that mastering concepts varies with the foundation of students and therefore engage them at different levels.

6] Continuous student engagement

In this study, students' engagement if more conducted and utilized is expected to contribute towards students passing. The strategy entails use of more than the provided students' webinars, seminars, workshops as interactive and feedback channels of communication. The study found that often solutions with errors are uploaded and no one comes out to rectify them. Therefore, through such sessions with students, such anomalies are rectified. Using such forums, the institute will be in position to discuss with students the examiners report, examiner expectations/question approach and also listen to success stories. This encourages participation and builds students resilience and confidence that they can also make it. Groccia and Hunter (2012) believe that it also builds persistence. Kuh (2009) defined student engagement as what institutions do to induce students to participate in the various activities. This is in line with Bonwell and Eison (1991) and Hake (1998) who found that when students are engaged in discussing, sharing, questioning, and problem solving activities, they are motivated and learning will surely take place. Also, through such engagements, students interact with fellow students, new students are introduced to new concepts, briefed on the demands of the course and concepts. Some students noted that they were never guided when they started the course. Midford et al. (2023) believe that understanding basic concepts should be emphasized in first year.

PART 7

CONCLUSION

Following the foregone discussion, the following conclusions are drawn:

Causes of poor performance

Based on the quantitative analysis, the major causes of poor examination performance of CPA core subjects are: Forgetting what was learnt, lack of effective assessment of student learning by tutors, lack of teamwork among students, low general mental ability of students and poor mathematical and accounting background.

Yet, the qualitative analysis identified these key causes of poor performance in CPA core subjects: Poor delivery methods, challenges in maintaining work-life balance, inadequate preparation, reliance on self-study, the nature of the examination, tutor commitment, limited reading resources and individual-related factors.

Enablers of performance

Quantitative results recognized these foremost enablers of better performance: Being exposed to good teaching that provides engaging scenarios and illustrations, preparing extensively for exams, and high general mental ability of students.

Nevertheless, going by the qualitative analysis, the pronounced success enablers of performance are: Adequate preparation, perseverance, social support and choice of tuition provider.

The relationship between demographic factors and performance

Generally, performance is significantly influenced by gender, employment status, prior qualifications, and the subject itself. Age alone is not a statistically significant factor.

Suggested strategies for improving performance

Quantitative analysis largely presents that tutors should be more engaging and illustrative in their teaching to give students a realistic learning experience, and students should prepare extensively for exams, if performance is to improve.

However, qualitative analysis suggests review exam setting, review study resources and student preparedness, if the level of performance is to be raised.

PART 8

RECOMMENDATIONS

A collaborated and a well-worked out effort between ICPAU and tuition providers should be forged to conduct seminars or webinars specifically to remind and guide students on how they play a crucial role in improving their performance through adequate preparation and commitment. This emerges from findings indicating that despite multiple factors contribute to poor performance, lack of preparedness and commitment among students is a significant concern.

ICPAU should conduct seminars or webinars to underscore the professional knowledge, competence areas and examination objectives of each subject ahead of exams. This could improve students' self-assessment and preparedness for CPA exams. This recommendation is based on results that indicated causes of poor performance such as: Lack of effective assessment of learning, inadequate preparation, reliance on self-study, and the nature of the examination papers set.

ICPAU should promote practical experience and illustration of professional practice related to the CPA subjects tought by the tutors by publishing certified tuition providers who have shown proof that they worked or are working in positions related to their teaching subjects. This would help them to share real-life examples, bridging the gap between theory and practice. It would help students and training institutions to identify competent tutors for different CPA subjects. This is suggested based on the findings that mode of delivery of tutors was responsible for students' failure of the CPA core subjects.

ICPAU should have thorough and well prepared study materials and revision kits ready for students all the time. Additionally all CPA exams should be set based on the content of the study materials and revision kits supplied. This could help to improve focused learning and attention of students and also it could make the study resources by ICPAU more relevant to the students. This recommendation emerges from the results that largely indicated that the students lack helpful study materials for CPA subjects. The study also mostly showed that the students and graduates were reserved to mention that materials provided by ICPAU are helpful in facilitating their performance, yet positivity was the expected and desirable response outcome.

ICPAU and PAEB in particular should focus on: Quality enhancement of exam setting and marking; strengthen the exam moderation exercise; enhanced training of tuition providers; finding out subjects and topics with high failure rate; engagement seminar workshops with students; strict regulation of training institutions and tutorship; need to review curriculum for some courses that have broad content; offer additional preparatory sessions or tailored support for participants with lower qualification levels and courses that are less directly related to CPA core subjects to help bridge knowledge gaps; introducing a component of internship among unemployed students for specific subjects that require practical knowledge; and conducting of further surveys to understand challenges faced by students.

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APPENDIX 1: SURVEY QUESTIONNAIRE FOR CPA STUDENTS

Perceptions on causes of poor performance of CPA core papers

Tick the option that applies to you for the respective statements on the causes of poor performance in CPA exams.

Sn	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Class absenteeism	1	2	3	4	5
2	Lack of commitment to studies	1	2	3	4	5
3	Choice of career by parents	1	2	3	4	5
4	Lack of teamwork among students	1	2	3	4	5
5	Lack of study materials	1	2	3	4	5
6	Poor mathematical and accounting background	1	2	3	4	5
7	Short duration of learning period	1	2	3	4	5
8	Forgetting what was learnt	1	2	3	4	5
9	Lack of effective assessment of students' learning by their tutors especially in the difficult/problematic subjects and questions before their CPA exams	1	2	3	4	5
10	Family and personal challenges	1	2	3	4	5

From your experience as a CPA student, write down what you believe is the MAIN cause of poor performance in CPA examinations.

Perceptions on enablers of good performance in CPA Exams

Tick the option that applies to you for the respective statements on the enablers of good performance in CPA exams.

Sn	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	I was exposed to good teaching that provided engaging scenarios, illustrations, examples and simulations that gave me a realistic learning experience	1	2	3	4	5
2	Preparing extensively for exams helped me to close performance gaps	1	2	3	4	5
3	Reviewing prepared questions and answers from the CPA subjects and practicing questions which focus on assessing myself by attempting the CPA subjects ahead of the final exams	1	2	3	4	5
4	Study materials provided by ICPAU	1	2	3	4	5
5	Group Discussions and peer learning with fellow students	1	2	3	4	5

From your experience as a CPA Student, kindly write what you believe was the MAIN reason for passing the CPA exams.

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Suggestions of CPA Graduates on improving performance of CPA core subjects

Tick the option that applies to you for the respective statements on the recommendations for good performance in CPA exams.

SN	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Students should be exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations that give them a realistic learning experience of the CPA core subjects	1	2	3	4	5
2	Students should prepare extensively for exams to close performance gaps in CPA core subjects	1	2	3	4	5
3	Reviewing prepared questions and answers, and practicing questions in CPA core subjects ahead of the final exams should be highly utilized	1	2	3	4	5
4	Study notes provided by ICPAU for the CPA core subjects should be highly utilized	1	2	3	4	5
5	Group Discussions and peer learning with fellow students in CPA core subjects should be highly utilized	1	2	3	4	5
6	Giving students group assignments for peer learning with fellow students should be emphasized	1	2	3	4	5

From your experience as a CPA Student, kindly write your MAIN suggestion on how to improve CPA examination success rates in Uganda.

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APPENDIX 2: SURVEY QUESTIONNAIRE FOR CPA GRADUATES

Perceptions on causes of poor performance of CPA core papers

Tick the option that applies to you for the respective statements on the causes of poor performance in CPA exams.

Sn	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Class absenteeism	1	2	3	4	5
2	Lack of commitment to studies	1	2	3	4	5
3	Choice of career by parents	1	2	3	4	5
4	Lack of teamwork among students	1	2	3	4	5
5	Lack of study materials	1	2	3	4	5
6	Poor mathematical and accounting background	1	2	3	4	5
7	Short duration of learning period	1	2	3	4	5
8	Forgetting what was learnt	1	2	3	4	5
9	Lack of effective assessment of students' learning by their tutors especially in the difficult/problematic subjects and questions before their CPA exams	1	2	3	4	5
10	Family and personal challenges	1	2	3	4	5

From your experience as a CPA Graduate, write down what you believe is the MAIN cause of poor performance in CPA examinations.

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Perceptions on enablers of good performance in CPA Exams

Tick the option that applies to you for the respective statements on the enablers of good performance in CPA exams.

Sn	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	I was exposed to good teaching that provided engaging scenarios, illustrations, examples and simulations that gave me a realistic learning experience	1	2	3	4	5
2	Preparing extensively for exams helped me to close performance gaps	1	2	3	4	5
3	Reviewing prepared questions and answers from the CPA subjects and practicing questions which focus on assessing myself by attempting the CPA subjects ahead of the final exams	1	2	3	4	5
4	Study materials provided by ICPAU	1	2	3	4	5
5	Group Discussions and peer learning with fellow students	1	2	3	4	5

From your experience as a CPA Graduate, kindly write what you believe was the MAIN reason for passing the CPA exams.

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Suggestions of CPA Graduates on improving performance of CPA core subjects

Tick the option that applies to you for the respective statements on the recommendations for good performance in CPA exams.

SN	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Students should be exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations that give them a realistic learning experience of the CPA core subjects	1	2	3	4	5
2	Students should prepare extensively for exams to close performance gaps in CPA core subjects	1	2	3	4	5
3	Reviewing prepared questions and answers, and practicing questions in CPA core subjects ahead of the final exams should be highly utilized	1	2	3	4	5
4	Study notes provided by ICPAU for the CPA core subjects should be highly utilized	1	2	3	4	5
5	Group Discussions and peer learning with fellow students in CPA core subjects should be highly utilized	1	2	3	4	5
6	Giving students group assignments for peer learning with fellow students should be emphasized	1	2	3	4	5

From your experience as a CPA Graduate, kindly write your MAIN suggestion on how to improve CPA examination success rates in Uganda.

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APPENDIX 3: SURVEY QUESTIONNAIRE FOR CPA EXAMINERS

Perceptions of CPA Examiners on causes of poor CPA examination performance

Tick the option that applies to you for the respective statements on the causes of poor performance in CPA exams.

Sn	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Questions that focus on higher-order thinking skills have the highest correspondence with exam failure	1	2	3	4	5
2	Lack of effective monitoring and evaluation of grades in previous exams by examiners	1	2	3	4	5
3	Low general mental ability of students	1	2	3	4	5
4	Poor mathematical and accounting background	1	2	3	4	5

From your experience as a CPA Examiner, kindly write what you believe is the MAIN cause of poor performance in the core CPA subjects.

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Perceptions of CPA Examiners on enablers of good performance in CPA EXAMS

Tick the option that applies to you for the respective statements on the enablers of good performance in CPA exams.

SN	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Questions that focus on lower-order thinking skills have the highest correspondence with CPA students' exam success	1	2	3	4	5
2	Effective monitoring and evaluation grades in previous exams by examiners	1	2	3	4	5
3	High general mental ability of students greatly	1	2	3	4	5
4	Good mathematical and accounting background	1	2	3	4	5

Based on your experience as a CPA Examiner, kindly write what you believe is the key reason that contributes to candidates' success in passing the core CPA subjects.

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Suggestions of CPA Examiners on improving performance of CPA examinations

Tick the option that applies to you for the respective statements on the recommendations for good performance in CPA exams.

Sn	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Students should be exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations that give them a realistic learning experience	1	2	3	4	5
2	Students should prepare extensively for exams to close performance gaps	1	2	3	4	5
3	Reviewing prepared questions and answers, and practicing questions of the final exams should be highly utilized	1	2	3	4	5
4	Study materials provided by ICPAU should be highly utilized	1	2	3	4	5
5	Group Discussions and peer learning with fellow students should be highly utilized	1	2	3	4	5
6	Time management during the exam should be highly improved: Allocate time wisely to each section and ensure you attempt all questions within the allotted time.	1	2	3	4	5
7	Clear and Concise Writing should be ensured in writing the exam: Focus on clarity in written responses and ensure your answers are direct, well-structured, and address the question requirements	1	2	3	4	5

From your experience as a CPA Examiner, kindly write your MAIN suggestion on how to improve CPA examination success rates in Uganda.

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APPENDIX 4: SURVEY QUESTIONNAIRE FOR CPA TUTORS

Perceptions of CPA Tutors on causes of poor CPA examination performance

Tick the option that applies to you for the respective statements on the causes of poor performance in CPA exams.

Sn	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Lack of effective assessment of students' learning especially in the difficult/problematic subjects and questions before sitting the CPA exams	1	2	3	4	5
2	Class absenteeism	1	2	3	4	5
3	Lack of commitment to studies	1	2	3	4	5
4	Lack of team work among students	1	2	3	4	5
5	Lack of study materials	1	2	3	4	5
6	Poor mathematical and accounting background	1	2	3	4	5
7	Short duration of learning period	1	2	3	4	5
8	Forgetting what was learnt	1	2	3	4	5
9	Family and personal challenges	1	2	3	4	5

From your experience as a CPA Tutor, kindly write what you believe is the MAIN cause of poor performance in CPA exams.

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Perceptions of CPA Tutors on enablers of good performance in CPA exams

Tick the option that applies to you for the respective statements on the enablers of good performance in CPA exams.

SN	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Exposing students to good teaching that provides engaging scenarios, illustrations, examples and simulations	1	2	3	4	5
2	Helping students in the review of prepared questions and answers from the CPA subjects and practicing questions which focus on assessing them ahead of the final exams	1	2	3	4	5
3	Providing study notes to students	1	2	3	4	5
4	Encouraging and reminding students to utilize study notes/materials provided by ICPAU	1	2	3	4	5
5	Guiding and helping students in their Group Discussions	1	2	3	4	5
6	Giving students group assignments for peer learning with fellow students	1	2	3	4	5

Based on your experience as a CPA Tutor, kindly write what you believe is the MAIN reason that contributes to your students' success in CPA Exams.

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Suggestions of CPA Tutors on improving performance of CPA core subjects

Tick the option that applies to you for the respective statements on the recommendations for good performance in CPA exams.

Sn	Statements	Strongly Disagree	Disagree	Not sure	Agree	Strongly Agree
1	Students should be exposed to good teaching that provides engaging scenarios, illustrations, examples and simulations that give them a realistic learning experience of the CPA subjects	1	2	3	4	5
2	Students should prepare extensively for exams to close performance gaps.	1	2	3	4	5
3	Reviewing prepared questions and answers, and practicing questions ahead of the final exams should be highly utilized	1	2	3	4	5
4	Study materials provided by ICPAU should be highly utilized	1	2	3	4	5
5	Group Discussions and peer learning with fellow students should be highly utilized	1	2	3	4	5
6	Giving students group assignments for peer learning with fellow students should be emphasized	1	2	3	4	5

From your experience as a CPA Tutor, kindly write your MAIN suggestion on how to improve CPA examination success rates in Uganda.

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APPENDIX 5: DOCUMENTARY REVIEW CHECKLIST

1. Structured Query Language to extract data from ICPAU database.
2. Extracting data and summarising it in one table showing:

- The 2022-2024 Students and Graduates who at a certain time failed a CPA subject during their CPA course. Those who failed more than once to be captured once.
- Their demographic characteristics such as: age, gender, academic level before enrolling for CPA course, their professions before enrolling for CPA course, employment status and marital status.

APPENDIX 6: FOCUS GROUP DISCUSSION GUIDE FOR STUDENTS, GRADUATES, EXAMINERS AND TUTORS

1. *Discussion Rules:*

Respect each other's opinions.

Allow everyone to speak without interruption.

Speak openly and honestly.

2. *Causes of Poor CPA Examination Performance:*

In your opinion, what are the main challenges faced by CPA candidates that contribute to poor examination performance?

3. *Enablers of CPA Examination Performance:*

What factors have helped some candidates perform well in CPA exams?

4. *Strategies for Improving CPA Examination Success Rates:*

What changes can be made by students, examiners, tutors and ICPAU to enhance CPA exam success rates?