

**THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD  
OF THE  
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA**

**RELEASE OF AUGUST 2019 EXAMINATIONS RESULTS**

**THURSDAY, 12 SEPTEMBER, 2019**

**IMPERIAL ROYALE HOTEL, KAMPALA**

The President,  
The Vice President,  
Members of Council,  
Members of PAEB,  
Staff of the Secretariat,  
Members of the Press  
Ladies and Gentlemen.

## **1.0 INTRODUCTION**

I take this opportunity to welcome you for this function of releasing the August 2019 examinations results.

The examinations were conducted from Monday 19 to Friday 23 August 2019 at the Kampala Centre and were for the Certified Public Accountants (CPA) course only

## **2.0 EXAMINATIONS RESULTS**

A total of 4,048 candidates attempted the examinations compared to 3,748 candidates in August, 2018. This implies an increase of 300 candidates, representing 8% increment.

Performance in the individual subjects is given as follows:

	Subjects	August 2019			August 2018		
		No of	Pass		No. of	Pass	
		Candidates	No	%	Candidates	No	%
1	Financial Accounting	469	114	24.3	421	185	43.9
2	Quantitative Techniques	496	244	49.2	546	434	79.5
3	Economic Environment	55	44	80.0	36	27	75.0
4	Business Law	133	75	56.4	155	109	70.3
5	Business Management & Information Systems	97	88	90.7	67	61	91.0
6	Taxation	163	90	55.2	108	56	51.9
7	Cost & Management Accounting	226	57	25.2	252	118	46.8
8	Financial Reporting	350	87	24.9	499	224	44.9
9	Advanced Taxation	612	133	21.7	603	123	20.4
10	Financial Management	462	296	64.1	394	138	35.0
11	Management Decision & Control	456	65	14.3	399	100	25.1
12	Auditing & Professional Ethics & Values	460	101	22.0	271	124	45.8
13	Advanced Financial Reporting	444	69	15.5	311	140	45.0
14	Public Sector Accounting & Reporting						
15	Business Policy & Strategy	221	174	78.7	129	91	70.5
16	Advanced Financial Management	373	106	28.4	267	40	15.0
17	Auditing & Other Assurance Services	410	66	16.1	447	89	19.9
18	Integration of Knowledge	148	76	51.4	173	95	54.9
		5,575	1,885	33.8	5,650	2,238	39.6

The average pass rate was 33.8% compared to 39.6% in August 2018, representing a 6 percentage point decrease.

In terms of gender, 54.3% of those who passed were female while 45.7% were male. The female candidates are consistently outshining their male counterparts.

In addition, 35.8% of those candidates who passed made it on first attempt.

47.4% of those who passed were in the age bracket of 25-29 years.

80 candidates completed the CPA(U) course compared to 107 in August 2018.

Of the 80 candidates, 44 (55%) are female while 36 (45%) are male. The list of finalists is attached (see Appendix).

The cumulative number of students who have completed the CPA(U) course since inception is 3,741.

The Board is not releasing the examinations results for Public Sector Accounting and Reporting - Paper 14. PAEB received an allegation that there was an examinations irregularity regarding the Paper. As an examinations Body for a professional accountancy qualification, we take any examinations matter very seriously. Any matter must be thoroughly investigated. Therefore, PAEB has taken the decision to withhold examinations results for this paper until investigations are completed. We regret the delay in the release of these examinations results, and we are working tirelessly to resolve this matter, within the shortest time possible.

### **3.0 CLOSING REMARKS**

On behalf of the Public Accountants Examinations Board, I congratulate those candidates who passed their various examinations papers, the top candidates in each subject and the 80 candidates who have completed the CPA courses.

To those who have not made it, please do not be discouraged but learn from this experience and focus on the goal of professionalisation.

I extend the Board's sincere appreciation to the examiners, moderators, markers, security teams, invigilators, service providers and the Secretariat for their contributions to the success of the examinations.

I also thank the media for covering this event. Our expectation is that your news reports will contribute to strengthening the accountancy profession and building our economy.

It is, now my honour and privilege to invite you, Mr. President, to release the August 2019 examinations results.

**CPA KETO NYAPENDI KAYEMBA  
CHAIRPERSON, PAEB**

**APPENDIX 1: LIST OF CPA FINALISTS**

<b>S/N</b>	<b>Reg. No.</b>	<b>First Name</b>	<b>Other Names</b>	<b>Surname</b>	<b>Gender</b>
1	00936	Moses		Mukeera	Male
2	01252	Juliet		Amanya	Female
3	01306	Agnes		Nakabugo	Female
4	03822	Aron		Musana	Male
5	04248	Dauda		Bwante	Male
6	04915	Agrace		Atukunda	Female
7	CP/05674	Sabinah		Nakatudde	Female
8	CP/06847	Medadi		Nahurira	Male
9	CP/07331	Albert		Muhwezi	Male
10	CP/07384	Carolyn		Kirungi	Female
11	CP/07417	Hellen	Paska	Ayot	Female
12	CP/07668	Dick		Kwikiriza	Male
13	CP/07785	Allen	K.	Arinaitwe	Female
14	CP/07925	Geoffrey		Kabagambe	Male
15	CP/08000	John	Bosco	Nsengiyumva	Male
16	CP/08218	Cate		Alibakuma	Female
17	CP/08861	Sandra		Namaganda	Female
18	CP/09124	Aida		Nabuwufu	Female
19	CP/09181	Metherd		Kigozi	Male
20	CP/09310	Franco	Mugyema	Angida	Female
21	CP/09512	Deborah		Nansamba	Female
22	CP/09619	Christine		Babirye	Female
23	CP/09650	Juliet		Kyarikunda	Female
24	CP/10020	Joselyne		Nakasi	Female
25	CP/10424	Ali	Stephen	Unzima	Male
26	CP/11302	Chaplain	Kiri	Sworo	Male
27	CP/11372	Catherine	Gloria	Ndagire	Female
28	CP/11387	Simon		Rwamura	Male

S/N	Reg. No.	First Name	Other Names	Surname	Gender
29	CP/11489	Proscovia		Naibira	Female
30	CP/11605	Juliet		Nakandi	Female
31	CP/11756	Sylvia		Bateta	Female
32	CP/11800	Gorret		Kibone	Female
33	CP/11841	Joseline		Akatukiza	Female
34	CP/12078	Elizabeth		Atuhaire	Female
35	CP/12185	Peter		Wandera	Male
36	CP/12609	Joanita		Namusoke	Female
37	CP/13411	Caroline		Abbo	Female
38	CP/13435	Yusuf		Muhendye	Male
39	CP/13765	Samuel		Lukondha	Male
40	CP/13913	Monica		Kansiime	Female
41	CP/14109	Joselyne		Kemigisa	Female
42	CP/14147	Challe	Charles	Omor	Male
43	CP/14638	Florence		Samanya	Female
44	CP/14681	Vivian		Webombesa	Female
45	CP/14692	Norman		Walugambire	Male
46	CP/14739	Lawrence		Bulega	Male
47	CP/15090	Joan		Mukisa	Female
48	CP/15198	Manuela		Bibedu	Female
49	CP/15274	Victoria		Nannyange	Female
50	CP/15373	Joseph		Kisaakye	Male
51	CP/15532	Paula	Namakula	Kyazze	Female
52	CP/16312	Racheal		Assiimwe	Female
53	CP/16350	Mary	Namakula	Babirye	Female
54	CP/16385	Milly	Nabalwa	Basala	Female
55	CP/16424	James		Musiime	Male
56	CP/16544	Dorah		Atuheirwe	Female
57	CP/16905	Emmanuel	Dereck	Opio	Male
58	CP/17447	Wycliff		Mukama	Male

<b>S/N</b>	<b>Reg. No.</b>	<b>First Name</b>	<b>Other Names</b>	<b>Surname</b>	<b>Gender</b>
59	CP/17689	Richard		Bamwesigye	Male
60	CP/17703	Chrispus	Murenza	Mugabe	Male
61	CP/17799	Apophia		Akampurira	Female
62	CP/18069	Fredrick		Ssentongo	Male
63	CP/18070	Dauglous		Nyanzi	Male
64	CP/18093	Justine		Nakalanzi	Female
65	CP/18183	Budalah		Nsubuga	Male
66	CP/18318	Isaac		Ayweka	Male
67	CP/18369	Jude		Buyeera	Male
68	CP/18534	Oscar		Karamagi	Male
69	CP/18544	Eric		Kasujja	Male
70	CP/18632	Nicole		Mahoro	Female
71	CP/18641	Frank		Kabuye	Male
72	CP/18793	Bride		Nabibaasa	Female
73	CP/18999	Simon		Mugabi	Female
74	CP/19546	Elliot		Anyait	Female
75	CP/19570	Annet		Ssimbwa	Female
76	CP/19602	Mansur		Kirunda	Male
77	CP/21577	Reagan		Bunjo	Male
78	CP/22138	Comrade		Guma	Male
79	CP/23914	Lydia		Winter	Female
80	CP/24020	Patrick		Ogwang	Male