



Enhancing Employability of Accounting Graduates in Uganda and Nigeria by Integrating Employability Skills into Accounting Education using a Work-Integrated Learning (WIL) Approach (DESIRED)

Project No. 101228707No



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ACTIVITY REPORT

Guest Lecture for Taxation and Accounting Students

Makerere University Business School (MUBS)



Guest Lecture for Accounting and Taxation Students .28th, Feb, 2026 @ MUBS

Theme: *“Domestic Taxes in Uganda: From Theory to Practice for Future Professionals”*

Sponsored by:
The Desired Project

Hosting Lecturer: Zainab Namusobya (Assistant Lecturer, Department of Auditing and Taxation)

Guest Lecturer (Practicing Accountant) Charles Nasaira, CPA, CTA, ADIT, MBA

Date: 28th February 2026

Venue: Digital Lab

Activity No.	Task name	Description (Including Format and Language)
Activity 4.3	Organize guest speakers from industry to present to students and faculty staff.	Topical issues linking accounting education & the labour market are presented periodically at HEIs
<p>Work Package Work Package 4:</p> <p>Work Package 4: Industry Engagements & Employer Relationships Building</p>		

A Project Implemented by:



MAT ABACUS
Business School



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1.0 Introduction



Employers increasingly demand graduates who are not only technically competent but also capable of navigating the complexities of modern business environments. They seek professionals who can apply theoretical knowledge in real-world contexts, demonstrate ethical judgment, communicate effectively, and

adapt to digital and regulatory changes. This growing mismatch between academic preparation and industry expectations reinforces the urgency of integrating Work Integrated Learning (WIL) approaches into accounting education.

It was against this background that, in line with the objectives of the DESIRED Project to strengthen WIL approaches in Accounting Education, a guest lecture was conducted for Taxation and Accounting students at Makerere University Business School (MUBS) on Saturday. The lecture formed part of the project's broader strategy to bridge the gap between theoretical instruction and practical industry application, with the aim of enhancing students' professional readiness and employability.

The session was delivered under the theme *“Domestic Taxes in Uganda: From Theory to Practice for Future Professionals.”* It provided a practical platform through which students engaged directly with industry expertise, gained deeper insight into the application of Uganda's domestic tax framework, and developed a clearer understanding of the competencies required by contemporary employers in taxation and accounting practice.

Furthermore, the activity built upon the achievements of existing student-led Accounting Associations within participating in HEIs. Over the past several years, these associations had played a critical role in stimulating academic discourse and fostering informal linkages between students and potential employers. By integrating a structured industry-led guest lecture into this

platform, the DESIRED Project strengthened these ongoing efforts and advanced the institutionalization of accounting education–industry engagement.

In this way, the guest lecture was not an isolated event, but a strategic intervention aligned with global employment frameworks, regional development priorities, and the DESIRED Project’s mission to embed experiential learning and enhance graduate employability in Accounting Education.

2.0 Objectives of the Guest Lecture

The guest lecture was guided by objectives that aligned closely with the broader goals of the DESIRED Project. The activity was designed not only to enhance students’ academic understanding but also to contribute to institutional capacity building and the integration of Work Integrated Learning (WIL) pedagogy in Accounting Education.

Specifically, the lecture sought to:

1. **Enhance students’ practical understanding of Uganda’s domestic tax system** by moving beyond theoretical concepts and illustrating how tax laws are applied in real professional contexts.
2. **Demonstrate the practical application of taxation principles in workplace settings**, including compliance, advisory roles, and regulatory engagement, thereby strengthening experiential learning.
3. **Expose students to real-life tax compliance and advisory challenges**, enabling them to appreciate the complexities faced by accounting professionals in practice.
4. **Promote ethical awareness and professional responsibility in taxation practice**, reinforcing integrity as a core competency in accounting careers.
5. **Encourage students to pursue relevant professional certifications** such as CPA, CTA, and other qualifications that enhance employability and professional growth.
6. **Strengthen the integration of Work Integrated Learning (WIL) within Accounting Education** by bringing industry expertise directly into the academic environment.
7. **Contribute to capacity building within participating HEIs** by demonstrating practical WIL implementation strategies in accounting education.
8. **Support the institutionalization of accounting education–industry engagement** through structured guest lectures and professional interaction platforms.

9. **Promote accounting education as a dynamic and diverse business discipline,** highlighting its relevance to employers, regulators, and the broader economic environment.

Through these objectives, the guest lecture directly contributed to the DESIRED Project's mission of embedding WIL pedagogy, strengthening institutional collaboration, and preparing accounting graduates to meet contemporary labour market demands.

3.0 Overview of Domestic Taxes in Uganda (Theme Focus)

The lecture provided a comprehensive overview of Uganda's domestic tax framework, administered by the Uganda Revenue Authority (URA), with particular emphasis on translating theoretical tax concepts into professional practice. The discussion contextualized taxation within Uganda's regulatory and economic environment, enabling students to appreciate how statutory provisions operate in real business settings.



The session demonstrated how classroom knowledge of taxation laws forms the foundation for practical compliance, advisory services, and ethical decision-making in

professional accounting practice.

3.1 Key Domestic Taxes Discussed

The following domestic taxes were discussed in detail:

- **Income Tax (Individual and Corporate):** Including chargeable income, allowable deductions, tax rates, and filing obligations for individuals and corporate entities.

- **Value Added Tax (VAT):** Covering registration thresholds, taxable supplies, input and output VAT mechanisms, and compliance requirements.
- **Pay As You Earn (PAYE):** Addressing employer obligations in deducting and remitting employee income tax.
- **Withholding Tax:** Explaining its application in various transactions and its role in advance tax collection.
- **Excise Duty:** Highlighting its applicability to specific goods and services and its regulatory significance.
- **Rental Income Tax:** Discussing compliance requirements for individuals and corporate landlords.
- **Capital Gains Tax:** Explaining taxation of gains arising from disposal of chargeable assets.

Students were guided through the legislative foundations of these taxes, including relevant statutory provisions, compliance procedures, electronic filing systems, and reporting timelines. Practical insights were provided on common challenges encountered by taxpayers and tax practitioners, such as documentation gaps, interpretation of tax laws, audit risks, and regulatory updates.

By linking the legal framework to real-life tax administration processes, the session strengthened students' ability to connect theoretical learning with professional responsibilities, thereby reinforcing the objectives of Work Integrated Learning within Accounting Education.

3.2 From Theory to Practice: Advancing Work Integrated Learning Objectives

A central focus of the session was the transition from academic knowledge to professional application, in line with the DESIRED Project's objective of embedding Work Integrated Learning (WIL) pedagogy in Accounting Education. The lecture deliberately connected classroom-based taxation concepts to real-world professional practice, thereby contributing to institutional capacity building and strengthening accounting education–industry engagement.

a) Tax Compliance in Practice

Students were guided through the practical processes involved in preparing, reviewing, and electronically filing tax returns. The session explained how tax audits, assessments, and compliance reviews are conducted in professional settings. By illustrating actual workplace

procedures, the lecture contributed to reducing the education–performance gap and enhanced students' readiness to operate in real tax environments.

This practical demonstration supported the DESIRED Project objective of building HEI capacity in using WIL pedagogy and assessing how WIL can be embedded to meet contemporary employer demands.

b) Advisory Role of Tax Professionals

The lecture further highlighted the advisory responsibilities of tax professionals in supporting businesses with tax planning, compliance risk management, and lawful tax optimization strategies. Students were exposed to the consultative and analytical dimensions of taxation practice, which extend beyond routine compliance.

This discussion reinforced the institutionalization of accounting education–industry engagement by demonstrating how academic training aligns with the evolving advisory roles expected in modern accounting practice.

c) Practical Challenges in Tax Practice

To deepen experiential learning, real-life case examples were shared on:

1. Managing tax disputes and negotiations with tax authorities
2. Addressing documentation deficiencies and compliance gaps
3. Navigating frequent regulatory and legislative changes
4. Advising both Small and Medium Enterprises (SMEs) and large corporations

These examples provided students with insight into the complexities and dynamic nature of taxation practice. By exposing students to authentic professional scenarios, the lecture promoted critical thinking, problem-solving skills, and ethical decision-making competencies highly valued by employers. Overall, this practical orientation strengthened the integration of Work Integrated Learning within Accounting Education, contributed to capacity building at the institutional level, and promoted accounting as a dynamic and diverse business discipline. It also supported the DESIRED Project's broader mission of preparing graduates who are technically competent, ethically grounded, and capable of meeting contemporary labour market expectations.

4.0 Profile and Contribution of the Presiding Professional

The guest lecture was presided over by **Mr. Charles Nasasira**, a highly accomplished accounting and taxation professional holding the following qualifications:

- Certified Public Accountant (CPA)
- Chartered Tax Advisor (CTA)
- Advanced Diploma in International Taxation (ADIT)
- Master of Business Administration (MBA)

Mr. Charles Nasasira brought extensive academic and industry experience to the session, significantly enriching its practical orientation. Through personal reflections and professional insights, he illustrated the progressive journey from university student to certified and internationally recognized tax practitioner.

He highlighted:

1. The structured pathway from academic training to professional certification
2. The importance of discipline, consistency, and ethical integrity in building a successful career
3. The strategic value of professional networks and mentorship
4. Emerging regional and global opportunities within taxation and accounting practice

By sharing his lived professional experiences, Mr. Nasasira demonstrated how continuous professional development and specialization open pathways to leadership roles within the accounting profession. Students were encouraged to view professional qualifications not merely as academic achievements, but as strategic instruments for career advancement, specialization, and meaningful contribution to national and global economic development. His contribution significantly strengthened the industry–academia linkage envisioned under the DESIRED Project and reinforced the integration of Work Integrated Learning (WIL) principles within Accounting Education.

4.1 Student Participation and Engagement

Despite heavy morning rains that disrupted normal movement and attendance patterns, the lecture still recorded commendable participation from Taxation and Accounting students. The

challenging weather conditions initially affected attendance: However, a significant number of students made the effort to attend, demonstrating strong commitment and interest in the topic.

Student engagement throughout the session was active and meaningful. Participants contributed through:

1. Interactive discussions linking theoretical taxation concepts to practical application
2. Engagement with practical case scenarios presented during the lecture
3. Structured question-and-answer exchanges with the presiding professional
4. Career-focused inquiries regarding professional development pathways
5. The most frequently raised questions related to:
 6. How to enroll in and prepare for professional certification programs such as CPA and CTA
 7. Strategies for succeeding in tax practice interviews and internships
 8. Common challenges encountered in the taxation profession
 9. Career opportunities within the Uganda Revenue Authority (URA) and private tax consultancy firms

The quality and depth of student interaction reflected a high level of professional curiosity and motivation, despite the adverse weather conditions. Their willingness to attend and participate actively underscored the relevance of the topic and the importance of industry-oriented learning experiences in strengthening employability and Work Integrated Learning objectives under the DESIRED Project.

4.2 Relevance to Work Integrated Learning (WIL)

The guest lecture functioned as a structured Work Integrated Learning (WIL) intervention by directly embedding industry expertise within the academic environment. It served as a practical model of experiential learning, consistent with the DESIRED Project's objective of strengthening WIL pedagogy in Accounting Education.

The activity contributed to WIL integration in the following ways:

- It brought real-world industry experience into the classroom setting, reducing the gap between academic instruction and professional practice.
- It exposed students to authentic workplace realities within taxation and accounting.

- It demonstrated the practical application of taxation laws, compliance procedures, and advisory responsibilities.
- It explicitly linked theoretical coursework to employer expectations and professional standards.

Furthermore, the session reinforced the value of WIL strategies including guest lectures, internships, simulations, and case-based learning in developing key employability competencies such as:

- Critical thinking and analytical reasoning
- Professional communication and stakeholder engagement
- Ethical awareness and professional integrity
- Confidence and readiness for workplace environments

By situating academic content within real professional contexts, the activity supported institutional efforts to embed experiential learning approaches and institutionalize accounting education–industry engagement. The lecture therefore contributed meaningfully to the DESIRED Project’s mission of preparing graduates who are technically competent, ethically grounded, and responsive to contemporary labour market demands.



Guest Lecture for Accounting and Taxation Students 28th Feb, 2026 @ MUBS

5.0 Outcomes and Impact

The guest lecture generated significant academic and professional value for participating students and contributed meaningfully to the objectives of the DESIRED Project.

5.1 Improved Practical Understanding

Students developed a clearer and more applied understanding of how domestic taxes operate within real business environments. The linkage between statutory provisions and practical compliance processes enhanced their ability to interpret and apply taxation principles beyond classroom theory.

5.2 Enhanced Career Awareness

The session increased students' awareness of professional certification pathways such as CPA and CTA, as well as broader specialization opportunities within taxation and accounting. Many students expressed renewed motivation to pursue professional qualifications as a strategic step toward career advancement.

5.3 Strengthened Industry–Academia Linkage

The activity reinforced collaboration between academia and professional practice by creating a structured platform for direct engagement with an experienced industry practitioner. This interaction supported the institutionalization of accounting education–industry engagement, a core objective of the DESIRED Project.

5.4 Increased Professional Confidence

Students reported feeling more confident and better prepared to undertake internships, professional examinations, and entry-level tax-related roles. Exposure to real-world scenarios contributed to improved self-efficacy and workplace readiness. Overall, the lecture contributed to narrowing the education–performance gap by aligning academic learning with contemporary employer expectations.

6.0. Challenges Encountered

While the activity was successfully conducted, several challenges were observed:

1. Time limitations restricted deeper exploration of complex tax cases and extended discussion of emerging regulatory developments.
2. High levels of student interest and engagement required additional time beyond the scheduled session.

These challenges reflected strong demand for practical, industry-oriented learning experiences and highlighted the need for structured follow-up engagements and sustained mentorship initiatives.

7.0. Recommendations

Based on the outcomes of the session and the high level of student engagement, the following recommendations were proposed:

1. Organize follow-up practical tax workshops to allow deeper exploration of applied taxation scenarios.
2. Introduce simulation-based tax case competitions to strengthen analytical and problem-solving competencies.
3. Establish structured mentorship programs linking students with experienced tax professionals.
4. Strengthen collaboration between MUBS and the Uganda Revenue Authority (URA), as well as private tax consultancy firms, to expand internship and experiential learning opportunities.
5. Integrate more practitioner-led sessions within the taxation curriculum to reinforce Work Integrated Learning approaches.

In addition, **CPA Charles Nasasira** expressed willingness to conduct further hands-on training sessions for students focusing on practical tax administration skills. He specifically proposed training students on:

1. Preparation and electronic filing of PAYE returns
2. Filing of individual and corporate Income Tax returns
3. Use of the Electronic Fiscal Receipting and Invoicing Solution (EFRIS)
4. Navigation and interaction with the URA online portal

This proposed follow-up training would significantly enhance students' practical competence in digital tax compliance systems and further strengthen the integration of Work Integrated Learning within Accounting Education.

8.0. Sustainability and Way Forward

To ensure long-term impact, it was recommended that guest lectures be institutionalized within the academic calendar as a regular component of the accounting program. Embedding such engagements structurally would strengthen the continuity of industry–academia collaboration. Student associations and accounting clubs were identified as strategic platforms for sustaining professional discourse through tax forums, peer-learning sessions, and networking events. Continued support from the DESIRED Project in facilitating experiential learning initiatives would further consolidate these gains.

Future engagements may include:

- Practical tax clinics and advisory simulations
- Internship reflection and experience-sharing sessions
- Employer engagement forums and professional roundtables

Such initiatives would deepen WIL integration and strengthen graduate employability across participating HEIs.

11. Conclusion

The guest lecture themed “*Domestic Taxes in Uganda: From Theory to Practice for Future Professionals*” was successfully conducted and effectively bridged the gap between academic instruction and professional taxation practice. Supported by the DESIRED Project, the session provided students with valuable practical insights into Uganda’s domestic tax framework and clarified the competencies required in contemporary accounting practice. The strong student participation despite challenging weather conditions and the quality of engagement demonstrated the relevance and impact of structured industry-based learning experiences. The activity reaffirmed the critical role of Work Integrated Learning (WIL) in preparing competent, ethical, and work-ready accounting graduates capable of meeting evolving labour market demands.

APPENDICES



MAKERERE UNIVERSITY BUSINESS SCHOOL

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Office of the Principal

February 24, 2026

Mr. Charles Nasasira
Paraka Tax Advisory Consultancy
Kenkom Chemical Uganda Ltd
Kampala - Uganda.

Dear Mr. Nasasira,

RE: CONTRIBUTION TO THE LEARNING EXPERIENCE

Greetings from Makerere University Business School.

The School runs a Guest Lecture scheme as part of its activities to increase the diversity of resource people and enrich the learning process of our students on the Graduate and Undergraduate programmes. You have been identified as a person with the knowledge and experience that can benefit our students and we are therefore inviting you as a Guest Lecturer to share your experience with our students and enable them listen to practicing managers and leaders and relate classroom situations to practice.

I am requesting that you address the **Bachelor of Commerce** Students - Year Three on the topic "*Domestic Taxes in Uganda from Theory to Practice for future Tax Professionals*". The proposed date is Saturday, February 28, 2026 between 10:00am - 1:00pm at MUBS - Nakawa Campus. A token of transport refund of Shs.200,000/= for the lecture will be paid to you for the purpose.

We hope that you find time in your busy schedule to come to the School on the said date and we look forward to improving business management practices in the country together. Kindly confirm by phone on 0414-223314, E-mail: principal@mubs.ac.ug, or mobile 0787-040651 to Ms. Zainab Namusoby.

Yours sincerely,

Prof. Moses Muhwezi
Principal

c.c Dy. Principal
Dean/Faculty of Commerce

Email: principal@mubs.ac.ug

Website: www.mubs.ac.ug



**MAKERERE UNIVERSITY BUSINESS SCHOOL
QUALITY ASSURANCE DIRECTORATE
CLASS ATTENDANCE LIST**

PROGRAMME: BCom YEAR OF STUDY: 3
 ACADEMIC YEAR: 2025/2026 SEMESTER: 2
 COURSE UNIT: TAXATION / ACCOUNTING
 VENUE: Block 3 UPPER
 DATE: 28/02/2026 TIME: 9:00 AM

S/N	REGISTRATION NO.	STUDENT'S NAME	SIGNATURE
1	23/U/07781/PS	BUMENBO ARTHUR	
2	23/U/11983/PS	MULUMGI MARK JACKSON	
3	23/U/110468/PS	KYALISIIMA ELIZABETH	
4	23/U/15359/PS	NANTIAHIZI EVELYN	
5	23/U/10261/PS	KOMUGISHA PERUTH MELLISA	
6	23/U/12729/PS	NABAYANZI N. PATRICKA	
7	23/U/11630/EVE	MUGUMBE KENE TH	
8	23/U/16553/PS	DEMOND GODFREY	
9	23/U/15401/PS	NANYONJO RUFAYMA	
10	23/U/1381	BONANE IVAN	
11	23/U/14758/EVE	NAMUGERWA JUDITH JACKIE	
12	23/U/114798/PS	NAMUKAYA MIRIAM DAPHINE	
13	23/U/02061/EVE	EKAU HERBERT	
14	23/U/09742/PS	KIICONGO ISAAC	
15	23/U/11479/EVE	MUGARI SAM HATIC	
16	23/U/06200/EVE	ANGOLOIT KAREN	
17	23/U/24461/PS	OSATUM ERIC SAMUEL	
18	23/U/18277/EVE	YUSUBIRA XAVIER	
19	23/U/11749/PS	MUKWEZI SOLOMON	
20	23/U/24475/PS	ONEN DANIEL ACANA	



MAKERERE UNIVERSITY BUSINESS SCHOOL
QUALITY ASSURANCE DIRECTORATE
CLASS ATTENDANCE LIST

S/N	REGISTRATION NO.	STUDENT'S NAME	SIGNATURE
21	23/U/05267/EVE	KIMAZI BLESS	[Signature]
22	23/U/05277/PS	AINE LOUIS	[Signature]
23	23/U/06357/EVE	APOYA KEVIN DWOR	[Signature]
24	23/U/09609/PS	KEMIGISA EUTHER	[Signature]
25	23/U/06935/PS	ATUKUNDA ANITAH	[Signature]
26	23/U/09611/PS	KIIZA IAN	[Signature]
27	23/U/16822/EVE	OMURON EDWARD KENNETH	[Signature]
28	23/U/1272	ASIMWE WILSON	[Signature]
29	23/U/16703/PS	OMINO EMMANUEL	[Signature]
30	23/U/15445/PS	KIACERA CHARLES	[Signature]
31	23/U/24724/PS	MUKOKA NASIF	[Signature]
32	23/U/1355	QUKUNDO DOROTHY	[Signature]
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Name of Facilitator:.....

Signature:.....