

The Effect of Mentoring and Coaching on The Job Performance of Registered Accountants in Uganda's Public Sector

Latim Emmanuel¹, Robert Mindila², Mbabazi Mbabazize³

¹PhD Candidate, ISBAT University, Kampala, UGANDA

^{2,3}Assoc. Prof in the Faculty of Business and Commerce, ISBAT University, Kampala, UGANDA

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Abstract—This study investigates whether structured mentoring and coaching implemented as a Continuous Professional Development (CPD) programs mechanism improves the job (work) performance of registered accountants serving in Uganda's public sector. Despite the ongoing in-service training, many public entities continue to report constraints in ethical adherence, professional judgement under fiscal rules, and timely alignment with evolving public sector accounting requirements. Drawing on the Human Capital and Social Learning perspectives, the study frames mentoring and coaching as a practice-based capability-building tools that support workplace learning, strengthen applied judgement, and reinforce professional norms relevant to public financial management and accountability. A quantitative cross-sectional survey design was employed among the registered accountants working in government ministries, departments, and agencies. Data were obtained using a structured questionnaire exhibiting strong internal consistency (Cronbach's $\alpha = 0.883$). The descriptive results indicate a high respondent endorsement of mentoring and coaching as contributors to technical competence, ethical decision quality, role confidence, career progression, and supervisory effectiveness, reflected in an overall mean of 4.22 (SD = 0.72). Correlation analysis shows a strong and statistically significant association between mentoring/coaching and job performance ($r = 0.653$, $p < 0.01$). Regression estimates further indicate that mentoring and coaching account for 42.7% of the explained variance in the job performance outcomes, demonstrating substantial predictive relevance. The study concludes that formalized mentoring and coaching arrangements can materially strengthen professional capability, ethical decision-making, and adaptive capacity among public sector accountants. It recommends embedding mentorship structures within the CPD program policy, developing mentor competencies, and standardizing mentoring processes to

support improved public sector financial accountability and service delivery.

Index Terms—Mentoring, Coaching, Continuous Professional Development, Job Performance, Public Sector Accounting, Uganda

I. INTRODUCTION

Continuous Professional Development (CPD) programs constitute a core institutional mechanism for maintaining professional competence, ethical integrity, and performance effectiveness within highly regulated and knowledge-driven occupations. In the accounting profession, CPD program functions as a systematic process through which practitioners update technical expertise, regulatory interpretation skills, and ethical judgement in response to evolving financial reporting standards, public sector reforms, and intensified accountability requirements (International Federation of Accountants, 2023; Johri, 2024). Within public finance systems, the capability of accountants directly influences the fiscal discipline, compliance with statutory frameworks, and the credibility of financial information, positioning CPD program as a strategic component of effective public financial management and tax administration (Organisation for Economic Co-operation and Development, 2023).

Among the diverse CPD program delivery modalities, mentoring and coaching have increasingly attracted scholarly and policy interest due to their practice-embedded and learner-oriented characteristics. Unlike episodic training workshops or examination-driven learning, mentoring and coaching are relational processes that emphasize sustained interaction,

contextual feedback, experiential problem-solving, and professional role modelling. These features make them particularly relevant for senior and mid-career professionals operating within complex regulatory and organizational environments such as public sector accounting (Garavan et al., 2023; Hagen & Aguilar, 2024). Through guided engagement, mentoring and coaching facilitate the internalization of tacit knowledge, support applied interpretation of accounting and tax regulations, and reinforce ethical reasoning through reflective learning processes.

The relevance of mentoring and coaching is further heightened within public sector contexts characterized by layered regulatory frameworks, frequent public financial management reforms, and heightened scrutiny from audit and oversight institutions. International accounting and public finance bodies increasingly promote structured mentoring arrangements as instruments for strengthening professional judgement, leadership capacity, and compliance behavior among accountants and financial officers (IFAC, 2023; Kroon et al., 2021). Nevertheless, empirical research suggests that the effectiveness of mentoring and coaching interventions is contingent upon institutional commitment, mentor competence, and alignment with organizational learning cultures and accountability structures (Kim & McLean, 2023).

Across Sub-Saharan Africa, persistent capacity constraints within public sector accounting and financial management systems continue to undermine reform outcomes. While policy interventions have largely emphasized formal education, certification requirements, and regulatory enforcement, comparatively limited attention has been directed toward relational and experiential CPD program mechanisms such as mentoring and coaching (OECD et al., 2024). Consequently, gaps remain in ethical conduct, applied professional judgement, and responsiveness to evolving accounting and tax standards, even among practitioners who satisfy formal qualification thresholds (Dincer & Dincer, 2023).

Uganda provides a salient empirical setting for examining the contribution of mentoring and coaching to public sector accounting performance. The Institute of Certified Public Accountants of Uganda (ICPAU) mandates CPD programs participation for registered

accountants and formally recognizes mentoring as a component of professional development frameworks. Despite this institutional architecture, recurring audit qualifications, financial irregularities, and compliance deficiencies reported across government entities indicate that the conventional CPD approaches may not sufficiently translate technical knowledge into sustained improvements in professional practice (Office of the Auditor General of Uganda, 2023; Mugisha, 2021). These patterns suggest the need for development interventions that extend beyond formal instruction to address behavioral, experiential, and contextual dimensions of professional performance.

From a theoretical standpoint, professional competence development is shaped not only by formal knowledge acquisition but also by social and experiential learning processes. Human Capital Theory conceptualizes professional development investments as drivers of individual productivity and organizational value creation (Becker, 1993), while Social Learning Theory emphasizes learning through observation, interaction, and guided practice within social contexts (Bandura, 1977). Mentoring and coaching align closely with these frameworks by embedding learning within real work environments and professional relationships, thereby strengthening skill application, ethical judgement, and decision-making effectiveness in public finance and accounting roles.

Despite growing recognition of their potential value, empirical evidence on the effects of mentoring and coaching on job performance among public sector accountants in Uganda remains limited. Existing studies have largely focused on private sector professionals or on CPD outcomes in aggregate, leaving a substantive gap in understanding how structured mentoring and coaching specifically influence performance, ethical conduct, and adaptability within public sector accounting institutions (Kinyua, 2019; Nyarko, 2020).

Against this background, the present study examines the effect of mentoring and coaching as a targeted CPD programs intervention on the job performance of registered accountants in Uganda's public sector. By isolating mentoring and coaching as distinct developmental mechanisms, the study seeks to generate context-specific empirical evidence to inform CPD policy design, strengthen professional accountability, and enhance performance outcomes

within the public sector accounting and financial management systems.

II. STATEMENT OF THE PROBLEM

Despite the formal recognition of mentoring and coaching within the Continuous Professional Development (CPD) program frameworks, Uganda's public sector continues to record persistent weaknesses in financial governance, ethical compliance, and adherence to statutory financial management requirements. Recent governance and integrity assessments document recurring cases of misallocation of public funds, procedural irregularities, and breaches of established financial controls across government entities. These patterns raise substantive concerns regarding whether mentoring and coaching initiatives meaningfully influence professional conduct and task execution among public sector accountants or whether such interventions remain insufficiently embedded within operational performance systems (Inspector General of Government [IGG], 2024).

Evidence from statutory audit reports further underscores limitations in the effectiveness of the existing professional development program arrangements. Recurrent audit observations continue to identify deficiencies in internal control structures, inconsistent application of public sector accounting standards, and non-compliance with financial management regulations, despite of the mandatory CPD programs participation. The persistence of these findings suggests a potential disconnect between developmental inputs and workplace outcomes, raising questions about the design, intensity, and institutional integration of mentoring and coaching within public financial management and tax administration environments (Office of the Auditor General of Uganda, 2024; Bananuka et al., 2021).

Although professional accounting bodies increasingly promote mentoring and coaching as mechanisms for strengthening professional judgement, ethical behaviour, and accountability, empirical evidence directly linking these relational CPD program interventions to measurable job performance outcomes among public sector accountants in Uganda remains limited. Much of the existing literature prioritizes formal training and certification while giving limited analytical attention to mentoring and

coaching as practice-based learning tools (Garavan et al., 2023; Kim & McLean, 2023). This evidence gap constrains the development of informed CPD program policy and limits the ability of public institutions to leverage mentoring and coaching for sustained performance improvement. Accordingly, this study investigates the effect of mentoring and coaching on the job performance of registered accountants in Uganda's public sector to inform more effective professional development and accountability frameworks.

III. RESEARCH METHODOLOGY

This study employs a quantitative, cross-sectional design to examine the relationship between mentoring and coaching practices and job performance among registered accountants in Uganda's public sector. The study is grounded in a positivist research orientation, consistent with applied public finance and public management research that seeks to test theoretically informed relationships using observable indicators and statistical inference (Creswell & Creswell, 2023). A cross-sectional approach was considered appropriate for capturing contemporaneous perceptions of professional development practices and performance outcomes within public financial management institutions.

The empirical setting comprises Uganda's public sector, where participation in Continuous Professional Development (CPD) program is mandatory for registered accountants under the regulatory oversight of the Institute of Certified Public Accountants of Uganda. The study population consisted of 480 registered accountants employed across Government ministries, departments, agencies, and selected local government entities within the Greater Kampala Metropolitan Area. To ensure representation across the organizational tiers and functional roles, a stratified random sampling strategy was applied based on institutional affiliation and professional designation. Sample size determination followed the Israel's (2012) formula at a 95% confidence level and a 5% margin of error, yielding a final sample of 218 respondents.

Primary data were collected using a structured, self-administered questionnaire comprising five-point Likert-scale items. Mentoring and coaching were operationalized through indicators capturing access to

professional guidance, feedback quality, confidence development, and career support. Job performance was measured using dimensions relevant to public sector accounting and financial administration, including accuracy of financial report, compliance with accounting and fiscal regulations, work efficiency, and ethical conduct. The instrument was pretested to improve clarity and content validity. Quantitative analysis was conducted using SPSS, with descriptive statistics used to summarize respondent characteristics and variable distributions, followed by Pearson correlation and simple linear regression analyses to assess the strength and significance of the relationships the between mentoring and coaching on

job performance. Internal consistency reliability was confirmed using the Cronbach’s alpha coefficients exceeding the recommended threshold of 0.70 (Nunnally & Bernstein, 1994). All statistical tests were evaluated at the 5% significance level. Ethical approval was obtained prior to data collection, and participation was voluntary, anonymous, and subject to informed consent.

IV. RESULTS AND DISCUSSIONS

Response Rate

The response rate for this study was as follows in Table 1:

Table 1: Summary of the Response Rate of the Study

Category	Questionnaires Distributed	Questionnaires Returned	% Returned	Questionnaires Not Returned	% Not Returned
Registered Accountants in the Public Sector	218	200	91.74	18	8.26
Total	218	200	91.74	18	8.26

Source: Survey Data (2025)

From Table 1 above, a total of 218 questionnaires were distributed to registered accountants in Uganda’s public sector, of which 200 were completed and returned, yielding a response rate of 91.74%. The remaining 18 questionnaires (8.26%) were not returned. This response rate exceeds the commonly accepted benchmarks for quantitative accounting and public sector research, and is considered sufficient for

robust statistical analysis and generalisation (Krishnan & Poulouse, 2016).

Descriptive Results: Mentoring and Coaching and Job Performance

Table 2: Presents the descriptive statistics on respondents’ perceptions of mentoring and coaching on the job performance of registered accountants in Uganda’s public sector

Table 2: Responses on Mentoring and Coaching as a CPD Program for Registered Accountants in Uganda’s Public Sector:

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Mentoring programs enhance technical accounting skills	200	2	5	4.18	0.744
Coaching helps in career growth and professional development	200	2	5	4.34	0.59
Mentorship leads to improved decision-making in financial reporting	200	1	5	4.26	0.687
Regular coaching increases accountants’ confidence in handling financial tasks	200	2	5	4.33	0.651
Mentors help accountants adapt to changes in accounting standards	200	2	5	4.24	0.703
Coaching enhances problem-solving and critical thinking in accounting	200	2	5	4.18	0.693

Mentorship fosters ethical decision-making in financial management	200	1	5	4.19	0.683
Coaching helps in improving work efficiency and time management	200	1	5	4.15	0.792
Accountants with mentors perform better in audits and tax compliance	200	1	5	4.16	0.833
Mentorship contributes to better leadership and managerial skills	200	2	5	4.26	0.689
Coaching increases productivity and motivation at work	200	2	5	4.22	0.731
Mentors provide useful feedback that enhances job performance	200	2	5	4.32	0.734
Coaching and mentoring help in professional networking and collaboration	200	1	5	4.16	0.786
Regular mentorship results in higher job satisfaction and retention	200	1	5	4.06	0.818
Overall, mentoring and coaching have positively impacted my job performance as a registered accountant	200	2	5	4.3	0.686
Aggregate scores				4.22	0.720

Source: Survey Data (2025)

Table 2, reports descriptive results on mentoring and coaching as a Continuous Professional Development (CPD) program practice and their relationship with job performance among registered accountants in Uganda’s public sector. Overall perceptions were strongly positive, with an aggregate mean score of 4.22 (SD = 0.72), indicating broad agreement that mentoring and coaching enhance job performance. The highest ratings were recorded for career development and confidence-related outcomes, including coaching support for career growth, increased confidence in handling financial tasks, and the provision of constructive feedback. These findings suggest that mentoring and coaching are particularly effective in strengthening professional capability and self-efficacy, which are critical in complex and highly regulated accounting environments. Moderately high mean scores were also observed for technical and behavioral dimensions, such as decision-making in financial reporting, adaptation to accounting standards, leadership skills, productivity, and ethical

conduct, indicating that mentoring and coaching support the core performance-related competencies. Relatively lower, though still positive, ratings were noted for work efficiency, time management, and job satisfaction, suggesting that these outcomes may be influenced by additional organizational factors. Overall, the results are consistent with the Human Capital Theory, which views professional development program as an investment in productivity, and Social Learning Theory, which emphasizes learning through feedback and guided practice. These descriptive findings provide initial support for a positive association between mentoring and coaching and job performance, examined further in the inferential analysis.

Relationship between Mentoring and Coaching and Job Performance.

Table 3: Presents the Pearson correlation results examining the relationship between Mentoring and Coaching on the job performance of registered accountants in Uganda’s public sector.

Table 3: Correlation Results on Mentoring and Coaching on the job performance of registered accountants in Uganda’s public sector.

Correlations		Mentoring and Coaching	Job Performance
Mentoring and Coaching	Pearson Correlation	1	.653**
	Sig. (2-tailed)		.000
	N	200	200

Job Performance	Pearson Correlation	.653**	1
	Sig. (2-tailed)	.000	
	N	200	200
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Survey Data (2025)

Table 3, presents the Pearson correlation results examining the relationship between mentoring and coaching on job performance among registered accountants in Uganda’s public sector. The findings reveal a strong and positive correlation between mentoring and coaching and job performance ($r = 0.653$, $p < 0.01$), indicating that higher engagement in mentoring and coaching activities is associated with improved performance outcomes.

The magnitude and statistical significance of the relationship suggest that mentoring and coaching play an important role in enhancing accountants’ effectiveness in areas such as professional judgment, technical competence, and accountability. This result implies that relational CPD program mechanisms extend beyond the supportive functions and are closely linked to measurable job performance improvements within public sector accounting roles.

From a theoretical perspective, the findings are consistent with the Human Capital Theory, which posits that investments in professional development enhance individual productivity, and Social Learning Theory, which emphasizes learning through interaction, feedback, and guided practice. Overall, the correlation results provide empirical support for the relevance of mentoring and coaching as performance-enhancing CPD program strategies, which is further examined through the regression analysis in the subsequent section.

Effect of Mentoring and Coaching on Job Performance
 This section examines the effect of Mentoring and Coaching on the job performance of registered accountants in Uganda’s public sector using the simple linear regression analysis.

Table 4: Presents the model summary findings of Mentoring and Coaching on Job Performance.

Table 4: Model Summary

Model Summary				
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.653 ^a	0.427	0.424	0.31482
a. Predictors: (Constant), Mentoring and Coaching				

Source: Survey Data (2025)

Table 4 presents the model summary results from the simple linear regression analysis examining the effect of mentoring and coaching on the job performance of registered accountants in Uganda’s public sector. The findings indicate a strong positive association between mentoring and coaching and job performance ($R = 0.653$). The coefficient of determination ($R^2 = 0.427$) which shows that mentoring and coaching account for 42.7% of the variation in job performance, suggesting substantial explanatory power. The adjusted R^2 value (0.424) confirms the stability of the model after

adjusting for the degrees of freedom, while the relatively low standard error of the estimate (0.315) indicates good model fit and predictive accuracy. Overall, these results demonstrate that mentoring and coaching have a meaningful and positive effect on job performance among the public sector accountants, providing empirical support for the rejection of the null hypothesis.

Table 5: Presents the overall significance of the regression model for Mentoring and Coaching on Job Performance.

Table 5: ANOVA Findings

ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	14.623	1	14.623	147.547	.000 ^b
	Residual	19.624	198	0.099		

	Total	34.247	199			
a. Dependent Variable: Job Performance						
b. Predictors: (Constant), Mentoring and Coaching						

Source: Survey Data (2025)

Table 5, presents the ANOVA results assessing the overall significance of the regression model examining the effect of mentoring and coaching on the job performance of registered accountants in Uganda’s public sector. The results indicate that the model is statistically significant ($F = 147.547, p < 0.01$), demonstrating that mentoring and coaching explain a meaningful proportion of the variation in job performance. The large F-statistic and the associated

significance level confirm that the regression model provides a significantly better fit than a model without predictors. These findings reinforce the validity of the regression analysis and support the conclusion that mentoring and coaching are significant determinants of job performance among public sector accountants. Table 6: Presents the regression coefficient results showing the effect of Mentoring and Coaching on Job Performance.

Table 6: Regression Coefficients

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.740	0.213		8.178	.000
	Mentoring and Coaching	0.609	0.050	0.653	12.147	.000
a. Dependent Variable: Job Performance						

Source: Survey Data (2025)

Table 6 presents the regression coefficient results examining the effect of mentoring and coaching on the job performance of registered accountants in Uganda’s public sector. The findings show that mentoring and coaching have a positive and statistically significant effect on job performance. The unstandardized coefficient ($B = 0.609, SE = 0.050, p < 0.001$) indicates that a one-unit increase in mentoring and coaching engagement is associated with a 0.609-unit improvement in job performance, holding another factors constant. The standardized coefficient ($\beta = 0.653$) further demonstrates that mentoring and coaching are strong predictors of performance outcomes.

The large t-value ($t = 12.147$) confirms the robustness of the relationship, while the statistically significant constant ($B = 1.740, p < 0.001$) reflects the baseline level of job performance in the absence of mentoring and coaching interventions. These results provide empirical support for rejecting the null hypothesis that mentoring and coaching do not affect job performance. Overall, the findings indicate that structured mentoring and coaching programs play a substantive role in enhancing professional effectiveness among public sector accountants.

The estimated regression model is expressed as:

$$JP = 1.740 + 0.609 MC + \epsilon$$

where JP denotes job performance, and MC represents mentoring and coaching. The large t-value ($t = 12.147$) confirms the robustness of the relationship, supporting the rejection of the null hypothesis.

These results suggest that structured guidance, continuous feedback, and experiential learning play a critical role in enhancing professional competence and effectiveness. Consistent with prior professional development literature, the findings imply that institutionalizing structured mentoring and coaching within the CPD program frameworks can improve performance outcomes. Policymakers and professional bodies should therefore prioritize formal mentorship structures and mentor capacity-building to achieve sustained improvements in public sector accounting performance.

Summary of the Effect of Mentoring and Coaching on Job Performance

The study provides strong empirical evidence that mentoring and coaching have a significant and positive effect on the job performance of registered accountants in Uganda’s public sector. Regression results indicate that mentoring and coaching explain a

substantial proportion of the variation in job performance, confirming their role as effective Continuous Professional Development (CPD) mechanisms. Accountants who engage in structured mentoring and coaching demonstrate higher levels of professional competence, confidence, and effectiveness. These findings establish mentoring and coaching as performance-enhancing interventions rather than merely supportive professional activities.

V. CONCLUSION

This study concludes that mentoring and coaching significantly improve job performance among registered accountants in Uganda's public sector, leading to the rejection of the null hypothesis that these interventions do not affect job performance. The findings confirm that experiential and relational CPD program practices contribute meaningfully to professional effectiveness by strengthening skills application and professional judgment. Mentoring and coaching should therefore be regarded as a core component of CPD program frameworks aimed at improving accountability and performance in the public sector accounting.

VI. RECOMMENDATIONS

Based on the empirical evidence that mentoring and coaching significantly enhance job performance among registered accountants in Uganda's public sector, the study makes the following recommendations:

- Institutionalize mentoring and coaching within the CPD program frameworks:
The Institute of Certified Public Accountants of Uganda (ICPAU) and public sector employers should formally embed mentoring and coaching as mandatory components of Continuous Professional Development program, with clear structures, objectives, and accountability mechanisms.
- Enhance mentor and coach competence:
Targeted training and certification programs should be developed to equip mentors and coaches with the technical, ethical, and leadership skills necessary to provide high-quality, performance-oriented guidance.

- Link mentoring outcomes to performance management:

Public sector institutions should integrate mentoring and coaching outcomes into performance appraisal systems to ensure that professional development activities translate into measurable improvements in job performance.

- Promote structured and inclusive mentorship programs:

Organizations should ensure equitable access to mentoring and coaching across the accounting cadres, including junior and senior professionals, to support sustained skill development and knowledge transfer.

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