INSTITUTE OF PEOPLE MANAGEMENT OF ZIMBABWE

ASSIGNMENT BOOKLET

DIPLOMA SUBJECTS

OCTOBER 2026

***N.B. ALL ASSIGNMENTS SHOULD BE TYPED**

Assignments Submission Deadline for students writing October 2026 Examinations are on Tuesday 14 JULY 2026.

*Payments for annual subscription and the module(s) under study must be received by IPMZ **before** assignments are submitted for marking, failure to do so will mean that your assignments will not be marked.*

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ASSIGNMENTS AND EXAMINATION INSTRUCTIONS

Please note that the final examination mark will be an aggregate of Assignments and Examination marks.

- **Assignments:** Will contribute 30%
- **Examinations:** Will contribute 70% to the final examination pass mark
- Answer any **TWO (2) Assignment** questions per subject**.**
- The assignment should be **about 1,500 words** in length. Some answers should be brief where required.
- **All Assignments to be typed, Times New Roman font size 12**
- **Margins: 2 cm**

Important Notice to Students

PLAGIARISM OF ASSIGNMENTS

Students, please note that plagiarism of assignments is not allowed nor tolerated. To support this, we have introduced an anti-plagiarism system that will prompt students during the assignment submission process. This tool is designed to detect instances of copied content and alert students before finalising their submissions, encouraging original work and upholding academic integrity.

While students are allowed to study and discuss the study materials/assignment questions with other students and/or with the tutors, ultimately, the assignment to be submitted should contain one's own thoughts, research findings, and understanding of the subject matter. **Submitting an assignment copied word by word with another person is considered plagiarism and unacceptable.**

IPMZ is a professional body, so we cannot condone behaviour entirely at variance with our code of ethics. We expect our members to behave ethically and professionally as representatives of the HR profession.

Please be advised that if an Assignment is deemed to have been plagiarised, the following will happen:

A) Suspension from writing the examination/s in the Assignment/s proven beyond a reasonable doubt to be plagiarised.

B) Forfeiting of the examination fees paid for the subject/s.
ALL assignments submitted will not be marked. Writing of examinations on the other subjects will be allowed but will be marked out of 70%.

C) Resubmit the assignments in the subject/s if and when one decides to register for future examinations.

PLEASE NOTE THAT NO CORRESPONDENCE SHALL BE ENTERED INTO, AND NO FURTHER REDRESS SHALL BE PERMITTED

HUMAN RESOURCE MANAGEMENT ***MODULE HRM101***

1. Outline the role of the National Social Security Authority in an organization and the nation as a whole. **[25]**

2. Describe the nature of human resources work. **[25]**

3. Evaluate the influence of technological change, "red-arching,'' demand and supply issues and grading differentials on job evaluation. **[25]**

4. What is the role of Human Resources Management as a staff function within an organization? **[25]**

1. Outline the steps used in the selection interview at a company of your choice. **[25]**

2. Discuss the procedures involved in On- Boarding as a new technique in induction at the workplace. **[25]**

3. Discuss the reasons why the line manager should be involved in staff selection and co-ordination of placement. **[25]**

4. Distinguish between particularism and universalism as they relate to recruitment and selection. **[25]**

SAFETY, HEALTH AND WELLNESS ***MODULE HRM103***

1. (a) List the four steps involved in rehabilitation. **[5]**
(b) Briefly discuss the most important aspects of preventive health management. **[20]**

2. What are the inadequacies people have that can lead to unsafe acts and unsafe conditions? **[25]**

3. a) What is occupational hygiene? **[5]**

b) State the goals of occupational hygiene. **[5]**

(c) list the duties of Occupational Hygienist. **[15]**

4. Define and explain the first domino in the context of workplace safety, health and wellness. **[25]**

PERFORMANCE AND REWARD MANAGEMENT ***MODULE HRM134***

1. Discuss seven (7) problems and possible solutions associated with performance management. [25]

2. Explain the significance of reward management for an organization. **[25]**

3. Discuss five (5) responses to problems caused by job-based pay structures. **[25]**

4. Outline seven (7) applications of information derived from a job analysis program. **[25]**

EMPLOYMENT RELATIONS ***MODULE LR105***

1. Analyze four advantages of sound human resources policy, showing the implications to employee relations. **[25]**

2. 'There is general agreement that organizations want to maximize profit all the time due to its significance to stakeholders. Examine the four reasons that support this assertion. **[25]**

3. Explain the implications to employment relations of any four of the aspects of a disciplinary procedure. **[25]**

4. Discuss any four matters which fall within the portfolio of the Workers' Committee in Zimbabwe. **[25]**

MANAGEMENT OF TRAINING ***MODULE HRD106***

1. Outline the process of policy formulation. **[25]**

2. Explain the traditional role of trainers. **[25]**

3. Explain the link between organisational objectives and individual training needs analysis. **[25]**

4. Discuss the scope and importance of conducting Training Learning Needs Analysis. **[25]**

TRAINING TECHNIQUES *MODULE HRD107*

1. Outline and briefly explain the major types of case study used in research and training. **[25]**

2. Discuss the objectives of the conference method. **[25]**

3. Describe the stages of the conference method. **[25]**

4. Explain how to conduct effective role plays. **[25]**

MANAGEMENT DEVELOPMENT ***MODULE HRD108***

1. Discuss the four 4 levels of learning examined by Watson. **[25]**

2. Outline the approaches for identifying management training needs. **[25]**

3. Assess the importance of training evaluation in your organization. **[25]**

4. Analyze different methods of evaluating the effectiveness of training adults. **[25]**

HUMAN CAPITAL PLANNING ***MODULE HRM110***

1. Discuss with examples the components of a strategic plan. **[25]**

2. Assess the impact of Strategic Human Resource Management on the performance of your organisation. **[25]**

3. Justify why human capital planning is considered as an essential function of management. **[25]**

4. Zimbabwe is perceived as one of the nation's winning the war against HIV/AIDS. Discuss. **[25]**

EMPLOYMENT LAW ***MODULE LR111***

1. National justice is based on some principles. Identify ten (10) of them, explaining how they must be observed at workplaces. **[25]**

2. Explain seven (7) ways in which a contract of employment can be terminated. **[25]**

3. Describe the format of a country's first report to the International Labour Organisation on conventions. **[25]**

4. Outline the following sources of employment law.

(a) Statutes (Legislation)
(b) Common law
(c) Custom
(d) Authoritative texts **[25]**

RESEARCH METHODS ***MODULE HRM106***

1. Explain the use of quasi-experimental design, with practical ethical examples. **[25]**

2. Produce a 5 - page research proposal under the following subheadings

- Research topic (not more than 15 words)
- Introduction (1 small paragraph)
- Background to the study (15 lines)
- Three research objectives
- Brief literature review (2 pages)
- References (not less than 5 sources, not numbered but arranged in alphabetical order). **[25]**

3. Outline any four weaknesses of ethnography as a qualitative research design, with illustrations from Zimbabwean organizations. **[25]**

4. Explain the application of spearman rank-order correlation coefficient with practical worked example. **[25]**

MANAGEMENT INFORMATION SYSTEMS *MODULE HRM121*

1. Discuss any five roles of artificial intelligence in MIS. **[25]**

2. Discuss the applicability of the following internet services to your human resources environment.

I. Email
II. Instant messaging
III. Chat room
IV. File transfer protocol (FTP)
V. VoIP . **[25]**

3. How does Business Intelligence (BI) enhance MIS? **[25]**

4. Describe any five characteristics of a good management information system. **[25]**

FINANCIAL ACCOUNTING *MODULE HRM123*

Question 1

The undermentioned information was taken from the accounting records of Bluered Traders, a partnership with B.Blue and R.Red as partners, at 30 September 2001, the financial year-end of the partnership.

BLUERED TRADERS
PRE-ADJUSTMENT TRIAL BALANCE AS AT 30 SEPTEMBER 2001

	Debit	Credit
	$	$
Capital (fixed):		
B.Blue		20 000
R.Red		5 000
Current accounts (1 October 2000)		
B.Blue		1 060
R.Red		2 800
Drawings (during the year):		
B.Blue	9 000	
R.Red	3 000	
Mortgage loan		10 000
Creditors control		24 150
Bank overdraft		6 160
Land and buildings at cost	19 500	
Equipment at cost	19 840	
Accumulated depreciation: Equipment (1/10/2000)		5 000
Motor vehicles (cost)	900	
Accumulated depreciation: Motor vehicles (1/10/2000)		500
Office furniture (cost)	350	
Accumulated depreciation: Office furniture (1/10/2000)		50
Inventory (30 September 2001)	21 069	
Debtors control	16 020	
Allowances for credit losses (1 /10/2000)		600
Cash on hand	32	
Sales		340 628
Cost of sales	306 000	
Advertising costs	4 409	

Office salaries and wages	12 189	
Administrative expenses	622	
Insurance expense	364	
Delivery expenses	2 203	
Interest on mortgage loan	450	
	415 948	**415 948**

1 The terms of the partnership agreement

1.1 The partners B.Blue and R.Red share profits and losses in the ratio of their (fixed) capital.

1.2 Interest at 5% per annum is to be allowed on the opening balances of the partners' capital and current accounts.

1.3 Interest is to be charged at 5% per annum on the average monthly amount outstanding on the partners' drawings accounts. [Amounts are given, see paragraph 2.7 under "Year-end adjustments" below.]

1.4 R.Red is entitled to a salary of $1 000 per annum plus a management commission of 10% on the profit for the financial year after his salary has been debited and after adjustments for the interest on the capital, current and drawings accounts.

2 Year-end adjustments

2.1 An outstanding debt of $20 is irrecoverable and must be written off.

2.2 The allowance for credit losses must be adjusted to $800.

2.3 Depreciation is to be provided for as follows:

- Equipment: 15% per annum according to the diminishing balance method.
  (**NB:** A new machine was purchased on 1 April 2001 for $1 560.)
- Motor vehicles: 20% per annum according to the straight-line method.
- Office furniture: 10% per annum according to the diminishing balance method.

2.4 Interest on the mortgage loan up to 30 September 2001 amounts to $600. $4 000 of the loan is repayable during the 2002 financial year. The loan is secured by a mortgage over land and buildings. The loan was granted by Stanchart bank on 1 October 2000. The terms of the loan provide for interest on the loan to be charged at a rate of 6% per annum.

2.5 Office salaries of $69 have not been paid or taken into account.

2.6 The following expenses have been prepaid:

Insurance	$62
Advertising	$948

2.7 Interest calculated on the partners' drawings accounts amounted to $320 for B Blue and $80 for R Red.

2.8 In terms of the partnership agreement, the following must still be provided for:
- Interest on the partners' capital and current accounts
- R Red's salary and management commission.

REQUIRED

(a) Prepare the following in respect of Bluered Traders to comply with the requirements of GAAP (comparative figures are not required) appropriate to the business of a partnership:

(i) Statement of comprehensive income for the year ended 30 September 2001. **[8]**

(ii) Partners' Capital and Current Accounts (including Appropriation) for the year ended 30 September 2001 (in columnar form). **[5]**

(iii) Statement of financial position as at 30 September 2001. **[8]**

(b) Prepare the current accounts of the partners, properly balanced, in the general ledger of Bluered Traders for the year ended 30 September 2001. Show the correct contra ledger accounts. **[4]**

N.B: Show all calculations (workings).

QUESTION 2

On 1 October 2013, ZIFA organised a fund-raising tournament, the Mzee Memorial Gala, at the National Sports Stadium. Four National Premier Soccer League teams participated in the tournament i.e Dynamos, Masvingo United, Caps United, and Railstars. The financial provisions of the tournament were as follows:

Prize Money	**$**
First place	500 000
Runner-up	300 000
Third place	200 000
Fourth place	100 000
Organisers' Expenses	
Printing of tickets	40 000
Advertising in daily paper	20 000
Advert. on radio & TV	15 000
Payments to Sports Commission	10% of gross gate takings

Match Officials' Fees		
Referee		$5 000
2 Linesman		$1 000 each
Police Details Fee		$6 000
Other Disbursements		
Mzee Family	20% of gross gate takings	
Youth Soccer Development programme	20% of gross gate takings	

Any surplus after meeting all expenses to be kept by the organisers. The individual teams projected expenses were as follows:

	DYNAMOS	**MASVINGO**	**CAPS UTD**	**RAILSTARS**
	$	$	$	$
Officials' allowances (for whole tournament)	20 000	15 000	10 000	9 500
Players' allowances (for whole tournament)	100 000	80 000	60 000	50 000
Players' winning bonus (first place only)	55 000	50 000	50 000	60 000
Transport	12 000	22 000	15 000	20 000

Ticket sales were as follows:

Grand stand ($500 each)	100
Special enclosure ($1 000 each)	30
Other seats ($100 each)	40 000

The tournament results were as follows:

First place	CAPS United
Runner up	Dynamos
Third place	Masvingo United
Fourth place	RailStars

REQUIRED

Draw up the Income and Expenditure Accounts related to the above tournament in the books of ZIFA and the participating teams (Assume that there was no sponsorship, and all expenses and disbursements had to be made from ticket sales). **[8]**

QUESTION 3

Restore Legacy Internet Services owned by Owden Nhimz bought the following equipment at inception:

	Cost	Residual Value
	$	$
(a) Baseline Station	1 440 000	240 000
(b) Receivers and Transmitters Equipment	2 160 000	560 000
(c) Servers	3 724 000	558 900

The company's depreciation policy is as follows:

(1) Baseline stations are to be depreciated over 10 years on a straight line basis.
(2) Receivers and Transmitters Equipment are to be depreciated over 36 500 working hours. Working hours for the years 1-5 were 7 000, 8 000, 6 500, 5 400, 4 100
(3) Servers are to be depreciated over 5 years based on the sum of digits basis.

REQUIRED

(a) Calculate the depreciation of each category of equipment over the first five years. **[10]**
(b) Draw up the accumulated depreciation ledger accounts for the five years for each category of equipment. **[15]**

QUESTION 4

The pre-closing trial balance at 31 December 2015 of Owen Trading stores was as follows:

	DR	**CR**
	$	**$**
Sales		616 585
Inventory 01.01.2015	43 940	
Purchases	211 750	
Returns Inwards	3 200	
Returns Outwards		16 475
Carriage Outwards	14 375	
Carriage Inwards	16 675	
Discount received		21 225
Rent income		149 100
Insurance	15 875	
Advertising	8 440	

Travel expenses	31 250	
Discount allowed	5 560	
Salaries	158 125	
Wages-admin	25 000	
Bad debts	7 250	
Freehold premises	268 750	
Plant and machinery (NBV)	160 000	
Motor vehicles (NBV)	180 000	
Debtors	35 875	
16% Mortgage Debentures		62 500
Provision for bad and doubtful debts		4 215
Capital		312 500
Drawings (cash)	13 125	
Creditors		40 875
Cash at bank	22 225	
Cash on hand	2 060	
	1 223 475	**1 223 475**

Additional information

(i) Inventory at 31 December 2015 was $51 875 at cost.
(ii) The owner of the business took goods amounting to $13 750 at cost for her own use. This had not been recorded.
(iii) Insurance amounting to $2 125 relates to next year.
(iv) There is an outstanding advertising invoice of $11 600.
(v) Included in rent income is an advance payment of $11 600.
(vi) Provide for depreciation as follows:
Plant and machinery: 20% on reducing balance
Motor vehicles: 20% on NBV
(vii) 16% Debentures were obtained on 1 January 2015. Interest has not been provided.
(viii) Provision for bad and doubtful debts to be adjusted to 13% of debtors.

REQUIRED

(a) Draw up a statement of comprehensive income for the year ended 31 December 2015 for Owen Trading Stores. **[15]**
(b) Statement of financial position as at 31 December 2015. **[10]**

INDUSTRIAL PSYCHOLOGY **MODULE HRM124**

1. Analyze any four principles of any theory of culture with Zimbabwean company examples. **[25]**

2. Justify the use of any four examples of work teams available in Zimbabwean workplaces. **[25]**

3. Using any four reasons, defend the use of the performance appraisal instrument at your workplace. **[25]**

4. Discuss participant observation as a data gathering instrument, with practical example. **[25]**

LABOUR ECONOMICS *MODULE HRM126*

1. Examine the theory of collective bargaining. **[25]**

2. Discuss the effect of a minimum wage in the labour market. **[25]**

3. Assess the factors that affect human capital investment in Zimbabwe. **[25]**

4. Examine ways of controlling or reducing employment levels in an economy. **[25]**

Question 1

What are the essentials of a valid contract? Discuss the legal requirements of each element citing relevant decided case authorities. **[25]**

Question 2

Discuss the Agent's duty of utmost good faith. Cite relevant case authorities. **[25]**

Question 3

Owden bought six pigs from Susan for human consumption. When he slaughtered three of them, he found them to be inflicted with measles and unfit for human consumption, the remaining three die each after the other as a result of the measles.

Required
Discuss the remedies available to Owden? **[25]**

Question 4

Jack leases a house from Sam. One day when he is coming from home he finds a notice on his door that a squatter occupies one of the rooms and he intends to stay there permanently. He also finds another notice in his letter box advising that Mr Nommater, the child of the landlord wants to move into the house next month.'

Required

Advise Jack on the remedies available to him. **[25]**

ENTREPRENEURSHIP SKILLS ***MODULE HRM131***

1. Discuss the differences between corporate and intrapreneurial cultures. **[25]**

2. Analyze the Ernest and Young model of entrepreneur. Motivate your answer by making reference to a local entrepreneur of your choice. **[25]**

3. Examine the relevance of the acronym SPLENDID in encouraging diversity in entrepreneurial firms. **[25]**

4. From an entrepreneurial perspective, examine the significance of the statement, 'A good idea is not enough.' **[25]**

BUSINESS COMMUNICATION ***MODULE HRM129***

1. Analyze the role of effective communication in managing employees at a modern workplace. **[25]**

2. Examine the necessary preparations ahead of running a workshop towards the end of a business year. **[25]**

3. Compare and contrast the use of traditional and digital communication methods with reference to your organization. **[25]**

4. Evaluate the effectiveness of top-down communication in an organization showing how it can improve employee engagement in decision making. **[25]**

BUSINESS STATISTICS ***MODULE HRM129***

Instructions

1. Answer two questions, one from each section. Each question carries 25 marks.

2. Show all necessary working. Answers should be given to 4 decimal places when necessary.

Section A

Question One

A manufacturer of plastic buckets obtained a random sample of twenty buckets from a month's output. The buckets were thoroughly checked and the number of defects on them was recorded as follows:

Number of defects	0	1	2	3
Number of buckets	1	3	11	5

1.1 Find the:

a) mean, **[4]**

b) median, and **[3]**

c) modal number of defects for this sample. **[2]**

1.2 Calculate the probability of finding more than one defect on a bucket. [6 marks]

1.3 Is there a basis for the manufacturer to be worried about the quality of all the 100 plastic buckets produced in that month? Explain your answer. [5 marks]

1.4 what is the most appropriate measure of central tendency to use to describe the average number of defects on buckets produced by this manufacturer? Give reasons for your answer. **[5]**

Question Two

2.1 A company receiving a very large shipment of items decides to accept delivery if, in a random sample of twenty items, not more than one is defective. If 20% of the items in the shipment are defective, find the probability that the shipment is accepted. **[10]**

2.2 Customers arrive at a phone shop at an average rate of two every half hour. Assuming the arrivals follow the Poisson probability distribution, find the probability that:

a) no customer arrives in a 30-minute period. **[4]**

b) there are 2 arrivals in a period of one hour. **[5]**

c) there are more than 2 arrivals in a period of half an hour. **[6]**

Section B

Question Three

3.1 A typical college student in Zimbabwe graduates with $27 200 in debt. Let debt among recent college graduates in Zimbabwe be normally distributed with a standard deviation of $7 000. What is the probability that the average debt of four recent college graduates is:

a) less than $30 000? **[4]**

b) more than $25 000? **[6]**

3.2 Below are the prices and quantities of a group of items purchased by a typical urban family in August 2010 and August 2023.

	August 2010		**August 2023**	
Item	**Price($)**	**Quantity**	**Price($)**	**Quantity**
Toothpaste	2.49	6	3.35	6
Shamboo	3.29	4	4.49	5
Toilet Paper	1.79	3	2.49	4

Using August 2010 as the base and interpreting your result in each case, determine the:

a) Laspeyres Price index, **[5]**

b) Paasche Price index, and **[5]**

c) Fisher's Ideal Price index**.** **[5]**

Question Four

According to a recent national survey, high school girls average 10 text messages daily. A high school teacher at a local school thought he could verify this result by doing a similar study at his school. He collected data from a random sample of 12 high school girls. The data is presented below:

9	3	8	16	15	1	10	12	5	22	13	14

4.1 Set up the null and alternative hypotheses for a two-tailed test of the national survey result. [4 marks]

4.2 Find point estimates of the actual mean and standard deviation of text messages sent per day by high school girls. **[8]**

4.3 Determine the 99% confidence interval estimate for the population mean texts that all high school girls send daily. Comment on the result with reference to the national survey findings. **[6]**

4.4 Using 1% level of significance, determine the critical value and the value of the test statistic, hence, test whether the daily average number of text messages is different from 10. **[7]**

HUMAN RESOURCE METRICS *MODULE PA137*

1. With aid of practical examples, describe the most important HR metrics in an organization of your choice. **[25]**

2. Citing examples, 6 Crucial Employee Motivation indicators to help you take the pulse of your organization. **[25]**

3. **(a)** Distinguish quantitative v qualitative data. **[5]**
   (b) Write brief notes on types of both quantitative and qualitative data collection methods. **[20]**

4. **(a)** What specifics can be included in compensation plans. **[5]**
   (b) Compensation metrics help companies monitor whether their pay policies and benchmarks are on track. Outline the six metrics that a company should measure in any compensation analysis. **[20]**

HUMAN RESOURCES PERFORMANCE ANALYTICS ***MODULE HRA149***

1. (a) Outline the Specific Human Resources Functions to be measured in an organisation. **[10]**
(b) Discuss the measures of productivity for recruitment and selection function. **[15]**

2. (a) Define Human Resources (HR) Analytics. **[5]**
(b) Discuss why HR Analytics is needed in organisations. **[8]**
(c) How is HR Analytics Important to an Organisation? **[12]**

3. What are the key ingredients of successful partnerships between HR and line management that are similar to other successful partnership arrangements, such as a business partnership or a marriage partnership. Cite examples.? **[25]**

4. (a) How does HR compensation analytics help the business prosper? **[10]**
(b) The compensation analytics brings tremendous advantages for organizations. Identify several areas for HR to focus to maximize the analytics. **[15]**

THE AWARD *MODULE ACLL153*

1. The award is final unless appealed on a point of law. Applying any case law argues for the statement. **[25]**

2. Identify and explain the various sources of law at the disposal of an arbitrator. **[25]**

3. Draft an award of a dispute that you have handled and describe how the award may be set aside under Zimbabwean law. **[25]**

4. Outline the process in recognition and enforcement of an award. **[25]**

CONCILIATION AND ARBITRATION ***MODULE ACLL152***

1. Discuss the legal framework governing arbitration in Zimbabwe. **[25]**

2. Describe the qualifications, duties, and ethical responsibilities of a conciliator in the jurisdiction of Zimbabwe. **[25]**

3. Explain the role of the arbitration agreement in determining the scope and validity of arbitral proceedings. **[25]**

4. "Conciliation is a voluntary process that depends on goodwill, while arbitration is a binding process based on legal authority." Discuss. **[25]**

DATA VISUALIZATION *MODULE HRA144*

1. Discuss the role of color in data visualization. Compare and contrast different color schemes (e.g., categorical, sequential, and diverging) and explain how to choose an appropriate color palette based on the type of data being visualized. **[25]**

2. Explore the benefits of interactive visualisations compared to static ones. Choose a data visualization tool (e.g., Tableau, Power BI, D3.js) and describe how it enables interactivity. Provide an example of a scenario where interactivity enhances decision-making. **[25]**

3. Identify a business or industry that heavily relies on data visualisation for decision-making (e.g., finance, healthcare, sports analytics). Provide an example of how visualization is used in that industry and discuss its impact on efficiency and insights. **[25]**

4. Discuss the ethical considerations in data visualization, including issues such as misleading graphs, improper use of scales, and biased visual representation. Provide examples of how poor visualization choices can lead to misinterpretation of data. **[25]**

EMPLOYMENT TAXATION ***MODULE PA140***

QUESTION 1

a) A business owner is seeking clarification on the different types of taxes imposed in Zimbabwe. They want to understand the categories of taxes they might be liable for.

What are the **types of taxes** that individuals and businesses are subject to in Zimbabwe? **[15]**

b) An employee has heard about the **levy of tax** but does not understand how taxes are imposed on their income. They want to know how their income tax is determined.

What does the **levy of tax** refer to, and how is tax applied to an individual's income in Zimbabwe? **[10]**

QUESTION 2

a) A student is studying the role of **case law** in the application of tax law. They want to understand how case law influences tax decisions in Zimbabwe.

What is the role of **case law** in **taxation** in Zimbabwe, and how does it impact the interpretation of tax laws? **[10]**

b) An individual is unsure whether they qualify as a taxpayer in Zimbabwe, given their employment status and sources of income. They want to understand the legal definition of a person for tax purposes.

How is the term "person" defined under Zimbabwean tax law, and how does this definition impact an individual's tax liability? **[7]**

c) A company wants to understand the framework for determining the amount of tax it owes in Zimbabwe, particularly focusing on how gross income is calculated and how deductions are applied.

Explain the general framework for determining the tax payable by a taxpayer in Zimbabwe. How is gross income calculated, and what deductions are allowable? **[8]**

QUESTION 3

An employee has been provided with a company car for personal and business use. The employee is unsure whether this benefit is taxable and how it should be reported for tax purposes.

Required
How is the motoring benefit (such as a company car) taxed under Section 8(1)(f) of the Income Tax Act in Zimbabwe? Provide an example. **[25]**

QUESTION 4

a) An employee is uncertain whether certain payments from their employer, such as bonuses and allowances, fall under the definition of remuneration in the Income Tax Act.

What does remuneration mean in the context of the Income Tax Act in Zimbabwe, and what types of payments are included? **[10]**

b) A self-employed individual wants to understand which sources of income are taxable and which are not under the Income Tax Act.

What are the various sources of income that are taxable under the Income Tax Act in Zimbabwe? **[15]**

FINANCIAL ACCOUNTING FOR HUMAN RESOURCES ANALYTICS

MODULE HRA146

QUESTION 1

Question 1a)

The following transactions took place during the month of June for ABC Co. Ltd.:

1. Balance **b/d** (Opening balance) on June 1: $5,000 (Debtors balance).
2. Credit sales for the month: $12,000.
3. Sales returns: $800.
4. Cash received from customers: $9,000.
5. Discount allowed: $400.
6. Set off against balance in the Creditors Ledger: $1,000.
7. Bad debts written off: $500.
8. Balance **c/d** (Closing balance): To be calculated.

Required: Prepare the Sales Ledger Control Account for June. **[13]**

Question 1b)

XYZ Ltd. provides the following details for the month of September:

1. Balance **b/d** (Opening balance) on September 1: $3,200 (Creditors balance).
2. Credit purchases: $9,000.
3. Purchases returns: $400.
4. Cash paid to creditors: $6,000.
5. Discount received: $200.
6. Set off against balance in the Debtors Ledger: $800.
7. Balance **c/d** (Closing balance): To be calculated.

Required: Prepare the Purchases Ledger Control Account for September. **[12]**

QUESTION 2

PQR Ltd. makes the following inventory purchases during the month of July:

Date	Quantity	Price per unit ($)	Total Cost ($)
1st July	150 units	5	750
8th July	100 units	6	600
15th July	200 units	7	1,400

By the end of the month, 250 units were sold. Calculate **the cost of goods sold (COGS)** and **closing inventory** using **FIFO.** **[13 marks]**

Question 2b)

DEF Ltd. purchases the following inventory during the month of August:

Date	Quantity	Price per unit ($)	Total Cost ($)
5th August	80 units	12	960
12th August	120 units	14	1,680
20th August	150 units	15	2,250

At the end of the month, 200 units are sold. Calculate **the cost of goods sold (COGS)** and **closing inventory** using **LIFO.**

QUESTION 3

3a) What is the role of an inventory management system in the inventory count process? **[13]**
3b) Explain the importance of conducting an annual inventory count. **[12]**

QUESTION 4

On 1 March 2009, D Ltd had the following debtors:

- **A. Nkosi**: $200
- **B. Khumalo**: $500
- **C. Mthembu**: $300

Each debtor accepted a bill promising to settle their debts on 30 March 2009.

Required:

1. Record the journal entries for these transactions assuming:

(a) All the bills were honoured on maturity (30 March 2009). **[9]**

(b) On 10 March, B. Khumalo's bill was discounted, and $15 discounting charges were levied. **[8]**

(c) C. Mthembu's bill was dishonoured on 30 March. **[8]**

HUMAN CAPITAL PLANNING INFORMATION SYSTEMS *MODULE HRA150*

1. Differentiate between replacement charts and succession plans and explain in which situation each is preferred. **[25]**

2. Examine the utility of Whittington (1993)'s four methods for strategy formulating in an organisation that you are familiar with. **[25]**

3. Discuss any five factors that affect workforce planning in an organization giving examples from any organisation that you are familiar with. **[25]**

4. Describe the HRIS framework and its implications to HRP. **[25]**

QUESTION 1

What are the advantages of using source documents in accounting? Discuss at least three advantages. **[25]**

QUESTION 2

What is a payroll journal, and why is it necessary to maintain a payroll journal in accounting? Present an example of a payroll journal with explanations. **[25]**

QUESTION 3

a) What are the key differences between the cash book and the bank statement? Provide at least four differences. **[13]**

b) List and explain three common errors that may occur in the cash book and how to correct them. **[12]**

QUESTION 4

How would you adjust for accruals and prepayments in payroll for a company that pays employees monthly, and the payroll period ends on the 28th of each month, while the payment is made on the 5th of the following month? **[13]**

b) Prepare a bank reconciliation statement for XYZ Ltd. using the following information:

i) Bank Statement Balance: $5,500

ii) Cash Book Balance: $6,200

iii) Outstanding checks: $1,000

iv) Deposits in Transit: $500

v) Bank charges not recorded in the Cash Book: $200 **[12]**

LAW OF EVIDENCE ***MODULE ACLL151***

Question 1

Discuss the purpose and importance of the law of evidence in the administration of justice. **[25]**

Question 2

Describe the principles governing the admissibility of evidence and their significance in ensuring fair trial standards. **[25]**

Question 3

a. Discuss the rules relating to confessions and the safeguards provided to prevent their misuse in criminal proceedings. **[25]**

Question 4

Discuss the concept of privilege in the law of evidence and the policy considerations underlying its recognition. **[25]**

PAYROLL MANAGEMENT *MODULE PA142*

1) What is the purpose behind the establishment of a sound compensation and reward administration system in an organisations? **[25]**

2) Using an example of your organisation, detail the philosophy of your compensation policy and your analysis should include the following;
   - Application of equity
   - Pay structure models and differentials
   - How are the organizations determining the internal pay structure. **[25]**

3) The macro-factors in Zimbabwe have rendered requirements of the Labour Act (Chapter 28:01) on merger and acquisitions inapplicable. Discuss with reference to at least three (3) labour cases. **[25]**

4) Discuss challenges associated with remuneration management during period of hyperinflation. Recommend strategies you would utilise in the event you have been appoint the consultant. **[25]**

PRINCIPLES OF RISK MANAGEMENT ***MODULE PA139***

QUESTION 1

What is a Risk Register, Risk Appetite Register, and Risk Policy? Explain their roles in ERM. **[25]**

QUESTION 2

What is risk treatment, and how is it used in risk management? **[25]**

QUESTION 3

What is HR risk management, and why is it crucial for organizations? **[25]**

QUESTION 4

What does it mean to exploit risk factors, and how can organizations apply this strategy in risk management? **[25]**

DATABASE CONCEPTS AND FUNDAMENTALS OF PROGRAMMING

MODULE HRA143

1. What is a Database Management System (DBMS)? Explain three key benefits of using a DBMS in the Human Resources function of an organization. **[25]**

2. Describe the three layers of data abstraction (external, conceptual, physical). How does this structure help HR managers interact with employee data systems more effectively? **[25]**

3. Discuss the ACID properties of a transaction (Atomicity, Consistency, Isolation, Durability). Why are these important in payroll processing systems? **[25]**

4. Explain the difference between structured and object-oriented programming. Give an example of how each might be used to develop HR tools or reports. **[25]**

PRINCIPLES OF ECONOMICS *MODULE PA139*

QUESTION 1

a) Classify production inputs and outputs. **[7]**

b) Distinguish between the short run and the long run production periods. **[5]**

c) Differentiate between returns to scale and returns to a factor. **[7]**

d) Explain the theory of costs in the short and long run. **[6]**

QUESTION 2

Discuss the role of money in the economy. **[25]**

QUESTION 3

a) Outline the functions and features of money. **[15]**

b) Describe the liquidity preference theory. **[10]**

QUESTION 4

a) The government of Country X has been running large budget deficits for the past five years. In response, the government decides to introduce a series of austerity measures, including increasing taxes and reducing public spending.

Required

What are the likely consequences of the government's decision to introduce austerity measures in response to the budget deficit? **[13]**

b) The government of Country Y decides to implement expansionary fiscal policy by increasing public infrastructure spending, including the construction of new roads and bridges, while reducing income taxes to stimulate economic growth.

Required

What effects could this expansionary fiscal policy have on Country Y's economy in both the short and long term? **[12]**

LABOUR ECONOMETRICS *MODULE HRA148*

Question One

A study was conducted to investigate whether performance scores (PERF) of financial planning consultants are related to their undergraduate qualification (QUAL measured as 1 = BA, 2 = BSc, 3 = BCom) and years of relevant work experience (EXPER)? The data for the study is saved in the Excel file titled **'Consultant Performance C'.**

You are required to do the following:

1.1* Obtain a scatter plot of performance scores and working experience. What preliminary conclusions can be made regarding the relationship between the two variables? **[5]**

1.2* Run a multiple linear regression of the data with experience and qualification as independent variables. NB: For the variable qualification, create two dummy variables with 'BCom' as the base category. **[5]**

Comment on the statistical significance of the independent variables. **[4]**

Interpret the regression coefficient associated with the variable 'EXPER'. **[1]**

1.3 Test whether the overall regression model is statistically significant. **[5]**

Question Two

A bank wanted to find out whether the number of loan applications received are influenced by the current loan interest rate. The manager selected 11 monthly periods for which different interest rates applied and recorded the number of loan applications received. The data is saved in the Excel file titled **"Loan Applications".**

2.1 State the independent and dependent variables. **[2]**

2.2* Use the data to construct a scatter plot of number of loan applications and interest rates. Comment on the relationship between the variables. **[6]**

2.3* Estimate the sample linear regression function to predict the number of loan applications based on the loan interest rate. Interpret the slope coefficient. **[8]**

2.4* Does loan interest rate have a significant impact on number of loan applications? Justify your answer using the:

Confidence interval approach. **[2]**

P-value approach. **[2]**

Question Three

A ticket inspector for one of the local bus companies was keen to develop a model that can be used to predict bus fare (in dollars) based on a passenger's age (years), distance travelled (in km), duration of journey (in minutes). He collected data from 15 randomly selected passengers. The data is saved in the excel file titled **'Bus fare'**.

You are required to do the following:

3.1* Fit a multiple linear regression model to the data. **[6]**

3.2 Give a practical interpretation of each of the estimated regression coefficients. **[6]**

3.3 Which variable has the greatest impact on the bus fare that a passenger pays? Give reasons for your answer. **[3]**

3.4* Conduct a formal test to determine whether or not the assumption of no heteroscedasticity is valid. **[5]**

Question Four

A social scientist was investigating the relationship between CEO compensation and gender. In his model, he included firm size and profit as control variables. The data is saved in the excel file **'Gender & CEO Compensation'.**

4.1* Run a multiple linear regression of the data. **[8]**

4.2 Give a practical interpretation of the slope coefficients for all the explanatory variables. **[6]**

4.3* Determine whether multicollinearity is a problem in the data using the:

a) R^2 value and significance of t-ratios. **[3]**

b) Variance inflation factor (VIF) scores. **[3]**

‘Consultant Performance C’.

Exper	Perf	Qual
5	50	3
4	36	3
5	25	1
8	58	2
8	38	1
7	58	2
1	30	1
1	26	2
7	32	1
2	38	3
4	46	2
3	30	2
5	35	3
3	40	3
7	48	2
2	39	3
3	44	2
6	50	2

"Loan Applications”.

interest rate(%)	Loan Applications
7	18
6.5	22
5.5	30
6	24
8	16
8.5	18
6	28
6.5	27
7.5	20
8	17
6	21

'Bus fare'

Age	Duration	Distance	Price
61	16	32	22.3
24	4	15	12.5
47	29	50	29
32	33	58	36.2
23	14	23	19.1
82	30	61	36.5
57	56	120	66.9
36	11	19	17.3
42	2	8	8
47	14	17	18
29	15	28	24.3
27	15	25	22.1
19	40	42	44.3
45	19	36	23
39	49	102	61.1

'Gender & CEO Compensation'

Gender	Profit($m)	Firm Size ($m)	Compensation($000)
0	3100	34128	12350
1	3900	38096	13984
0	297	12450	3742
1	235	15320	5750
1	947	15208	6955
0	231	9706	2970
1	747	14802	5271
0	1793	28765	11027
1	135	14390	6763
0	-190	8597	1607
1	3610	20452	10084
1	1550	26459	11824
1	246	12580	2499
0	2694	24306	10091
1	1592	34287	12017
1	4180	42318	15420
0	980	22115	10086
1	4280	36265	20228

0	189	8980	1779
1	1212	28876	10049
0	406	16896	5516
1	-412	16764	4027
1	1075	14672	4377
0	2912	38432	16413
0	-583	5608	913
0	105	15320	6595
1	5605	49764	29701

ORGANISATIONAL DEVELOPMENT ANALYTICS ***Module HRA147***

1. Using an organisation, you are familiar with discuss how change management impacts the effectiveness of a business and why changes sometimes fail. **[25]**

2. Evaluate the causes of failure of ODA efforts in any organization of your choice. **[25]**

3. Analyze the utility any three theories of organizational development analytics. **[25]**

4. Evaluate any five challenges of organisational development metrics in a Zimbabwean organisation. **[25]**

PEOPLE ANALYTICS AND DECISION-MAKING *Module HRA145*

Question 1

A company wants to analyze the impact of employee engagement on productivity. The dataset includes engagement survey scores, productivity metrics, and demographic information.

Using data visualization, how would you explore and present the relationship between engagement and productivity? What insights would you look for, and how would you communicate them to stakeholders? **[25]**

Question 2.

Effective data visualization is critical in People Analytics.

a) Discuss the principles of effective data visualization and how they can be applied to communicate insights from HR data. **[10]**

b) In brief, address the following points and briefly explain how they can be used to support an effective data visualization process.

i. Key principles of effective data visualization. **[5]**
ii. Common pitfalls to avoid**.** **[5]**
iii. Best practices for creating interactive dashboards. **[5]**

Question 3.

Discuss the benefits of using people analytics in an organization. Provide specific examples of how people analytics can be used to drive business outcomes and improve HR decision making. **[25]**

Question 4.

The use of people analytics is becoming increasingly important in modern organizations. Discuss the key benefits of people analytics and provide examples of how it can be used to improve HR decision-making and drive business outcomes. In your answer, address the following:

a) What are the primary benefits of people analytics in a small to medium enterprise**?** **[5]**
b) How can people analytics be used to improve recruitment and retention? **[5]**
c) How can people analytics be used to enhance employee engagement and performance? **[5]**
d) What are some common challenges associated with implementing people analytics, and how can they be addressed**?** **[5]**
e) Why small to medium enterprises shun to use People Analytics and what are the common consequences? **[5]**