



Investing in Africa's Future

COLLEGE OF BUSINESS AND MANAGEMENT SCIENCES

NHRM404: PAYROLL AND REWARD MANAGEMENT

END OF SEMESTER EXAMINATIONS

APRIL 2026

LECTURER: MS CATHRINE BVAKACHA

DURATION: 3 HOURS

Instructions

1. Answer **THREE** questions.
2. Section A is compulsory.
3. Choose any **TWO** questions in section B
4. Write legibly
5. Start each question on a new sheet

SECTION A: COMPULSORY

Question 1

- a. Explain the concepts of payroll management and reward management, clearly distinguishing between the two. **(10 marks)**
- b. Under what circumstances can an organisation decide not to outsource payroll? **(5 marks).**
- c. Define the payroll cycle and explain its key stages. **(5 marks)**
- d. Explain the role of the Payroll Administrator in an organisation. **(5 marks)**
- e. Explain the consequences of non-compliance with payroll-related legislation for organisations. **(10 marks)**
- f. Critically evaluate the role of job analysis and job evaluation in promoting internal equity within pay structures. **(15 marks)**

SECTION B: ANSWER ANY TWO QUESTIONS

Question 2

- a. Using Zimbabwe as a case study, analyse the key statutory deductions that employers are required to administer through payroll systems. **(15 marks).**
- b. Discuss the relevance of market pricing and benchmarking in determining competitive salary scales. **(10 marks).**

Question 3

- a. Discuss the strategic importance of linking reward systems to employee performance and organisational objectives. **(15 marks).**
- b. Identify and explain **three** threats to the payroll function, highlighting control measures that can be used for each threat to ensure effective running of the payroll **(10 marks).**

Question 4

- a. Examine the different performance-based pay and incentive schemes used in organisations, highlighting the challenges of implementing these schemes in Zimbabwe. **(20 marks).**
- b. Define and explain payroll tax evasion. **(5 marks)**

END OF EXAMINATION