



**NATIONAL OPEN UNIVERSITY OF NIGERIA,
UNIVERSITY VILLAGE, PLOT 91 CADASTRAL ZONE NNAMDI AZIKIWE
EXPRESSWAY JABI, ABUJA NIGERIA
FACULTY OF MANAGEMENT SCIENCES
DEPARTMENT OF PUBLIC ADMINISTRATION
2024 1 EXAMINATION**

COURSE CODE: PAD 855
COURSE TITLE: PERFORMANCE MEASUREMENT AND MANAGEMENT
CREDIT UNITS: 2
TIME ALLOWED: 2Hrs
INSTRUCTIONS: 1. Attempt Three (3) questions in All, Question one (1) and any other Two (2)
2. Question number 1 is compulsory and carries 30 marks, while the other questions carry 20 marks each
3. Present all your points in coherent and orderly manner

Q1a. Explain Graphic Rating Scale (10 Marks)

Q1b. Discuss Management by Objectives MBO (10 Marks)

Q1c. Define the Forced Ranking (10 Marks)

Q2a. Explain How to Avoid Appraisal Problems (10 Marks)

Q2b. How can We Managing Performance throughout the Year (10 Marks)

Q3a. Define the concept Balanced Scorecard (10 Marks)

Q3b Write Short Note on Self-Evaluation (10 Marks)

Q4a. Explain the concept Productivity Test (10 Marks)

Q4b. Performance Management is an Integral Part of Workplace, discuss (10 Marks)

- i. Prepare the Statement of Profit or Loss for the year ended 31st December 2022. (15 marks)
 - ii. Give management a brief profitability overview of the business for the year ended 31st December 2022. (5 marks)
- Total = 25 marks**

2. a. List and explain THREE (3) transfer pricing methods adopted for branch operations (9 marks)
- b. Describe the accounting treatment for:
- i. Goods in transit (3 marks)
 - ii. Cash in transit (3 marks)
- Total = 15 marks**

3. Logit Plc. issued 15,000,000 ordinary shares of ₦30.00 each at ₦37.50 each as follows:

	₦
Application	15.00
Allotment (including premium)	10.00
First call	6.50
Second and final call	6.00

The offering was oversubscribed by 1,750,000 shares. The company decided to refund all excess application monies.

You are required to prepare:

- a. Ordinary share capital account (3 marks)
- b. Application and Allotment account (3 marks)
- c. Call accounts (3 marks)
- d. Premium account (3 marks)
- e. Bank account (3 marks)

Total = 15 marks

4. Write short notes on the following:
- a. Fixed and Floating capital accounts (3 marks)
 - b. Statement of Income Distribution (3 marks)
 - c. Admission of a new partner (3 marks)
 - d. Death/resignation of a partner (3 marks)
 - e. Recognition and Derecognition of goodwill (3 marks)
- Total = 15 marks**