

“A Study on Payroll Management at NSL Sugar Limited.”

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Abstract:

Payroll management refers to the payment of a salary which is provided by an employer to the employee. It is a crucial task in any organization to handle the wages of the employees. Payroll is all about maintaining the attendance and the salary of an employee in organization. A strong development contraption incorporates important frameworks that ability overall: an analysis tool and the criticism gadget. The particular primary driver from the assessment framework will be (if any). These types of holes are weak points that emerge whilst execution in almost all actuality does in no way again match the particular norms set via a fitting endeavor. The preeminent description of the feedback device is in order to offer records in order to work force regarding the extraordinary associated with programming provided with the association. (Notwithstanding, the particular float along along with data isn't usually the handiest method. The Technology team likewise gets feedback from representatives approximately programming issues, plus numerous others.).

Cross-over allows in -- without a question effectively empowers -- each man or even lady or company venture unit in order to "pass cash" onto other people. In last, in an especially conflicting device, nobody will be mindful. With this occasion, the guideline associated with obligation is essentially harmed. Hierarchical dissatisfaction is the greatest achievable outcome. In examples within which irregularity isn't generally so severe, the office will keep up with in order to run, regardless of the particular fact that it's miles wasteful. Such as an ineffectively created or inadequately arranged up machine, the conflicting company may works of artwork, but it'll become slow, exceptionally approximated and temperamental. 1 of the main factors of performance examination would be to protect individuals capable. The particular point is in order to modify liability plus responsibility at every phase from the organization.

Key words: Pay Roll, Performance, Organisation, Hierarchy, Responsibilities.

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I. Introduction

Finance is recognized as a technique for manipulating the pay out rates of employees in an corporation. The framework features the business of pension benefits and the expense of salaries to employees. It very properly could be known as report leisure activity that will plays the supervision of laborer pay out rates in the particular organization.

As a new venture trademark, this comprises of:

1. Foster a venture's cost inclusion composed of of bendy rewards, disappear encashment guidelines, and so on.
 2. Characterize the particular added substances regarding payslips like essential, variable installments, HRA, LTA
 3. Collect different compensation advices
 - a. (e. H., a business undertaking's food merchant may possibly additionally give ideas within the sum in order to be repaid coming from staff for feasts benefited from)
 4. Real computation regarding gross pay, lawful notwithstanding non-legal allowances, and achieve regarding net settlement Discharge laborer settlements
 5. Keeping share like TDS, PF, and numerous other folks with proper strength and filling again Condition for computer net compensation $\text{Net pay} = \text{Gross income} - \text{gross deduction}$ Were, $\text{Gross income or salary} = \text{All types of regular income} + \text{allowances} + \text{any one-time payment or benefit}$
 6. $\text{Gross deduction} = \text{All types of regular deductions} + \text{statutory deductions} + \text{any onetime deductions.}$
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TYPES OF PAYROLL SYSTEM

- 1) Internal finance tool
- 2) Professionally oversaw finance device
- 3) Salary administrations maintained by finance construction establishments four)

Application - oversaw financing contraption

1) Internally Managed Payroll Systems

A great inside handled financing framework is a new potential strategy regarding companies using a reduced assortment of staff. With handled employees, it's undeniably fewer confounded to guard and oversee financing records with out there considerable disparities. Coping with your financing you can perform your self, you can also enlist novel helpful this reason. The essential necessities are info on protecting profit data and consciousness regarding the several regulations in addition to charges that stick to applicable.

2) Professionally Managed Payroll Systems

At the particular point whenever we speak roughly an skillfully handled finance device, there are sales person and ensured open public bookkeepers (CPAs). A person likewise can lease a expert by having an understanding from a new trusted bookkeeping corporation. Understand that those professionals will easiest help you with managing your compensation info and could not necessarily whole the method of making trades, bank stores in addition to derivations.

3) Payroll Services Managed by Payroll System Agencies

One more method to keep your exactness of your financing tool is in order to rent a financing contributions venture. The particular office handles your current organization's finished rewards obligations and places aside month-to-month revenue installments and allowances. These finance supervision sellers routinely guarantee general exactness in addition to verify that overdue installments could be stayed at away from

4) Software Managed Payroll Systems

Programming instructions oversaw finance buildings are not generally utilized anyway have got develop to end up being a rising amount of famous. Many across the internet programming system in addition to entryways are genuinely to get must have got the option in order to handle your pay out although it is not computing anything. You merely have in order to drop the subtleties and this online stage will record and hold this for you. Although coping with your pay out effectively, you do have a number of choices. When a person have an vital data of pay out the board, a person have some manage over it oneself or with the aid of encoding. Notwithstanding, having a new finance administration inside Edmonton with location data to job in your verify is plainly reinforced as it could diminish the final results of irregularities.

II. LITRATURE REVIEW

THEORETICAL BACKGROUND OF THE STUDY:

Meaning Finance is a new posting of employees paid by using an association. Financing additionally alludes towards the whole measure regarding money that a great association pays in order to a worker.

Definition Payroll is defined as a method of administrating employee's salaries in the organizations.

LITERTURE REVIEW WITH RESEARCH GAP

1. Ms. T. Pavani, Mrs. s. dhanusha (2020) A STUDY ON PAYROLL-MANAGEMENT: In several market concentrates on it's already been demonstrated that HUMAN RESOURCES rethinking can quick cost monetary book funds for clients of around 20 to 40%. HUMAN RESOURCES business strategy re-appropriating is a commercial center that has talented a lot of development in the earlier years and is currently furthermore arranged for fast growth. In India, effort process rethinking is coordinated in various areas wherein office methods and supporter trade contributions would be the complete quickest developing and greatest portions adding to the Indian native undertaking strategy re-appropriating market.

2. S. Divyabharathi, K. Nishanthi, N. Haritha, (2018) TO STUDY ON PAYROLLMANAGEMENT IN ORGANISATION: shows that payroll management is designed for professional accounts and also students. Payroll is very important for the employees of the organization by the errors and irregulates in payroll it may negatively affect to the employee morale. Payroll helps to bridge a gap between the service provider and getting paid, it also provides the financial platforms to the clients. The software payroll system will reduce the cost of maintenance and records the manpower. Payroll calculates the bonuses, commissions, and the advance payments. It calculates the employee salary and generates the monthly payslips and summarizes the payroll.

3. D. Sukanya, V. Gayatri, Dr. Y. Jahnavi (2018) PAYROLL MANAGEMENT SYSTEM: It shows the application of payroll system where it has been made very easy to the employees of an organisation to access the data about the salary and leave. Where the calculation of the salary is done very effectively according to the rules and regulations of the organisation. In this developed application it figures about the finance like attendance, leave, festivals and business timetable of an organisation. This application helps to save the time,

costs effective, safe backup. The application form has a 3 layer structure explicitly show layer, business layer, and data get passage to layer. Furthermore, there are modules like head, principal, HOD, Faculty. Additionally shows live surveys, time sheets, worksheets. Therefore, it totally shows, publicizing, straightforwardness of obligation and customer - charming contraption.

4. Jan Michael C. Murla, Jhenalene A. Roasa, Robert V. Reyes, Jonathan S. Demesa, Mercedes D. Santos (2020) ASSESSMENT OS SCHOOL-BASED PAYROLL SYSTEM: BASIS FOR ENHANCMENT; Demonstrates that for the big organisation it's a critical task for the organisation to handle the accurate salary to pay the employees of the organisation. The research of payroll has been taken under the 14 schools under the department of the education. The researcher has been described the payroll system in terms of privacy, accuracy and safety, efficiency, usability and timeliness. To get a proper knowledge about the payroll system the seminars and training should be provided to all the divisions of the educational institutes. There us a lot of complication in handling payroll system through the pen and paper by preparing ledger, now it has been become easier to access by adopting the computerized payroll system.

5. Fariza hanim rusly, Aidi Ahmi, Yurita Yakimin Abdul Talib, Khairina Rosli (2019) GLOBAL PERSPECTIVE ON PAYROLL SYSTEM PATENT AND RESEARCH-A BIBLIOMETRIC PERFORMANCE; It shows the examined payroll system of innovations and publications development for the period of 50 years. The payroll system is a very important part of the human resource department where it has rapidly changed from last decade, it has been transformed from the manual system to the digital. Where the payroll system minimizes the errors of the calculation of employee data and maximizes the security of the organization. There will be lot of changes in the rules and regulations of the government by adopting the computerized payroll system it will be easy to adjust the changes of taxation and the legislation.

6. Gunishetti Ashwitha, S. Bharath (2020) A STUDY ON PAYROLL SYSTEM; suggests, from the business point of view payroll is a crucial task for every organization. the primary function of the payroll department is to provide timely salary to the employees. This payroll system includes the deductions, tax withholdings, salary payments. Nowadays physical paper pay check is replaced by the electronic direct deposit to the bank accounts. Pay check is nothing but a physical paper where employee provide to the employers to pay the salary. Government collects the taxes from the employee wages and the United States government collects the separate payroll taxes which is different from the income tax.

7. Muktar M. Aliyu, Dr S. I Zimit, Abdulkadir Ahmad, A.I. Fagge (2021) INTEGRATED PAYROLL SYSTEM- A DESIGN SCIENCE APPROACH; demonstrates about the integrated payroll system it is a web-based system that manages the record of the employees of the organization. This system includes a unique personal identification number that would be provided to the employees of the organization. The employee salary payment is going to be generated at 25th of each month by including the gross and net payments after the deductions. The proposed system contains the system description where it contains the employee registration, anatomy of the system, login, salary calculator, employee salary slip, institutions salary report. +the integrated payroll system main objective is to create the files and deliver to the employees according to their wages.

8. MARCUS ATISH D ROZARIO (2018) PROJECT ON EMPLOYEE DATABASE AND PAYROLL MANAGEMENT SYSTEM; Built for use within limited range enterprises in which the assortment of faculty is managed. As per the asked essentials the administrator can transfer, control, up-date and erase all representative realities inside the company venture. Managers can add new workplaces and erase them. Administrators can similarly development the pre - decided income cost for personnel. The expected information can be easily seen by way of the administrator every time they need quick. Employee bills are essentially founded on a month-to-month premise. The large section of the authorization accomplished enables the administrator to enter right realities. The main desires of this system are to save time, make cost strong designs and productive measurements control.

III. RESEARCH DESIGN

Analysis design is pictured as a system of strategies and methods picked by using the specialist to consolidate the several extra substances for focuses on in a reputable way so that examination inconveniences are tended to effectively. This manages the expense of regarding "How" to conduct concentrates on the utilization of explicit systems. Experts once had a rundown of studies questions that should have been examined this could be accomplished by means of studies plan.

The particular examinations topic format became used to portray the sort of examinations (exploratory summary, connection, semi-trial, evaluation) notwithstanding sub-sorts (test configuration, concentrates on problem, spellbinding case notice).

There are three main section of research design:

1. Data collection
2. Measurement
3. Analysis

STATEMENT OF THE PROBLEM

To understand the entire method of finance which consolidates income and pay strategy of the company endeavor alongside adaptable benefits, leave encashment strategy, etc. Characterize income slip added ingredients like straightforward, adjustable profit, HRA, LTA

NEED FOR THE STUDY

- Each gathering requires a predefined neighborhood to achieve its motivation. Inside the situation, organizations with capable representative can best show up. With the aim to have progressively effective recuperating they should be taken in enrollment.
- HR Dept. plays a basic capacity in each organization. HR are at risk and in control for the work they are given. With numerous new organizations, the HR division plays a principal work in every association.
- The organization offers a bigger number of decisions than some other inside enrollment specialist than an outside spotter.
- If organization simply isn't perfect adequate for the enrollment framework, at that point it can't be a fruitful maker.

OBJECTIVES OF THE STUDY:

- Understand the purpose of management system of payroll
- To study the payroll management with respective to NSL Sugars Ltd.
- To study the maintenance of employee's hours and payments
- To study the preparation of tax payments for each pay check
- To study the calculation process of bonuses
- To study the satisfaction level of the employees by payroll compliances
- To study the different types of payroll systems

SCOPE OF THE STUDY:

This study deals with the employees' salary, deductions, allowances, net pay. The future of payroll will become more people focused, those working in the department will need to be educated, skilled and knowledgeable so that they can answer queries and support their organizations employees in their pay and reward.

IV. RESEARCH METHODOLOGY:

The source of information was from both primary and secondary data. Discussion was also held with the officials concerned whom were helpful in analyzing the data collected from books, journals, etc., and the some were reviewed for providing theoretical background of the study. the study requires both primary and secondary data. The research methodology was adopted for the study is through both primary and secondary data. **Primary data** Primary data collected through questionnaire prepared with respect to the topic and covering all the related aspects. The questionnaire handled over to the respondents and their opinion is sought and all data entered. primary data collected through observation with the organization and oral communication with the department.

Secondary data Secondary data information is amassing others unless the person. Secondary data had been gathered via division, organizational records and preliminary knowledge were accrued for the study functions.

- The source of secondary data was collected through,
- The company manuals
- Company textbooks magazines
- Internet

HYPOTHESIS FRAMEWORK

- Market Expansion Hypothesis
- Operational Efficiency Hypothesis
- Sustainability and Environmental Impact Hypothesis
- Customer Satisfaction Hypothesis
- Regulatory Compliance Hypothesis

LIMITATION:

The following limitations have been encountered during the study:

1. Time constraints is one of the limitations of this study as the study is limited to only few periods of time.
2. An elaborate interaction with the employees was not possible because of their busy workschedule.
3. The study is limited to only 107 sample of employees.
4. The data collected and analyzed are mainly from a selection of the employees and hence the outcome may not be generalized.
5. Difficult to get permission for carrying out my project work.
6. High rules and regulation for providing the data.

V. DATA ANALYSIS AND INTERPRETATION

Table no-4.1
Shows the communication abilities of the payroll staff

Particulars	No of respondents	Percentage
Exceptional	12	12%
Good	29	29%
Average	12	12%
Needs improvement	47	47%
Total	100	100%

Interpretation

The above table shows the communication ability of the payroll staff. There is total 100 respondents to this where 47 employees are responded that the payroll staff needs an improvement in the communication. 29 employees are responded that the communication of the payroll staff is average. 12 employees are responded that the communication of the payroll staff is exceptional and 12 employees are responded that the communication of the payroll staff is average.

Table no-4.2
Shows the issue was resolved when the employees are visited to the payroll office

Opinion	No of respondents	Percentage
Yes	43	43%
No	57	57%
Total	100	100%

Interpretation

Table shows the problem-solving skills by the payroll staff towards the employees. There is total 100 respondents to this where 57 employees are agreed that the problem did not solve when they are visited to the payroll staff. 43 employees are agreed that the problem was solved when they visited to the payroll office.

Table no-4.3
Shows the accuracy of the payroll system

Particulars	No of respondents	Percentage
Completely satisfied	26	26%
Somewhat satisfied	41	41%
Not at all satisfied	0	0%
Very satisfied	8	8%
Slightly satisfied	25	25%
Total	100	100%

Interpretation

The task area shows the accuracy of the financial gadget. There experienced been a sum of 100 respondents where 41 staff have been scarcely content with the exactness of the finance platform 25 respondents have been totally content with the accuracy of the financial machine. 26 respondents were genuinely happy with the exactness of the financial gadget. 8 personnel are extremely content with the accuracy of the financial device.

Table no-4.4
Shows the employees feeling towards the company salary and benefits

Particulars	No of respondents	Percentage
Excellent	20	20%
Good	72	72%
Average	5	5%
Satisfied	4	4%
Total	100	100%

Interpretation

The above table shows employees feeling towards the company salary and benefits. There are total 100 respondents where 72 employees are feeling good towards the company salary and benefits. 20 employees are feeling excellent 5 employees are feeling average and 4 employees are feeling satisfied towards the company salary and benefits.

Table no-4.5
Shows that the employees of the company are satisfied or not with HRA allowances

Opinion	No of respondents	Percentage
Yes	98	98%
No	2	2%
Total	100	100%

Interpretation

The above table shows the opinion of the employees towards the HRA allowances. There is total 100 respondents to this where 98 employees are responded that they are satisfied with the company HRA allowances and 2 employees are not satisfied with the HRA allowances.

VI. FINDINGS, CONCLUSION AND SUGGESTIONS

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FINDINGS:

- It was noticed from the study that the out of 100 percent respondents 54.2 percent respondents felt good to the service received from the payroll staff.
- Out of 100 percent 57 percent respondents issue was resolved when they visited to the payroll office.
- It was noticed from the study that 41 percent of respondents are somewhat satisfied with accuracy of the payroll system.
- It was found from the study that 72 percent respondents are feeling good towards the company salary and benefits.
- It was found from the study that majority of respondents are satisfied with HRA allowances.

CONCLUSION:

From the analysis it was found that the study concludes the majority of employees are male and they are satisfied with company allowances, ESI facilities and leave policy. The working environment and the service which was provided by the payroll staff were good.

NSL sugars had a professionally managed payroll system which has the more impact on the employees of the company.

SUGGESTIONS:

- Equal opportunity should be given to female candidates.
- Align or combine your different pay schedules.

- Payroll software should be upgraded.
- Maintain the regular training and education.
- Should provide a proper environment and opportunity.
- Hire a reputed payroll service provider

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