



# **MAASAI MARA UNIVERSITY**

**REGULAR UNIVERSITY EXAMINATIONS**

**2023/2024 ACADEMIC YEAR**

**SECOND YEAR FIRST SEMESTER**

**SCHOOL OF BUSINESS AND ECONOMICS**

**BACHELOR OF HUMAN RESOURCE  
MANAGEMENT**

**COURSE CODE: BHR 2107**

**COURSE TITLE: PAYROLL MANAGEMENT**

**DATE: 13/12/2023**

**TIME: 1430-1630 HRS**

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## **INSTRUCTIONS TO CANDIDATES**

1. Answer Question **ONE** and any other **TWO** questions
2. Do **NOT** write on this Question paper
3. *This paper consists of 4 printed pages. Please turn*

## **QUESTION ONE**

a) Discuss why a payroll manager should have an accounting knowledge:  
**(5 Marks)**

b) You are the head of payroll of Maasai Mara university, advise a new employee how the following benefits are treated for tax purposes when negotiating a pay package.

- i. Medical cover provided by the employer **(2 Marks)**
- ii. Staffs provided by the employer **(2 Marks)**
- iii. Saloon car and a driver. **(2 Marks)**
- iv. Payment of employee children's school fees by the employer. **(2 Marks)**
- v. Annual payment to unregistered pension scheme by the employer. **(2 Marks)**

c) Discuss key forms of Employment **(5 Marks)**

## **QUESTION TWO**

a) Discuss **FIVE** key risk areas to note when managing a pay roll section in any organization. **(10 Marks)**

b) Outline **FIVE** challenges faced by an organization when changing from manual payroll management to a computerized payroll system. **(5 Marks)**

## **QUESTION THREE**

Discuss the payroll cycle **(15marks)**

## **QUESTION FOUR**

Giving reasons discuss why it is important for payroll manager to understand the strategic plan of an organization. **(15 Marks)**

## **QUESTION FIVE**

Staff compensation should be determined very systematically, Discuss steps followed. **(15 Marks)**

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