



## Course : ayroll: Preparation, Analysis and Management

Payroll – The Critical Link Between Human Resources and Accounting

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|---------------------|------------|-------------------|-----------------|
| <b>City :</b>       | Abu Dhabi  | <b>Hotel :</b>    | Emirates Palace |
| <b>Start Date :</b> | 2025-12-08 | <b>End Date :</b> | 2025-12-12      |
| <b>Period :</b>     | 1 Week     | <b>Price :</b>    | 3950 \$         |

## Course Overview

Employee-related costs, including payroll and benefits, represent one of the largest expenditures for any organization—second only to major items such as Cost of Goods Sold (COGS), rent, and depreciation. In manufacturing or goods-producing companies, these expenses may be embedded within COGS or operating costs, effectively doubling their financial impact.

Accurate processing and reporting of payroll and employee benefits are therefore critical for sound analysis and informed decision-making. This course begins by introducing the roles of both Human Resources and Finance & Accounting departments, with a particular emphasis on the payroll function. Participants will learn the end-to-end process of payroll preparation and calculation, supported by essential internal controls and pre-validation checks to ensure data accuracy.

The program highlights the importance of well-structured workflows, control mechanisms, and efficiency in payroll operations. It also examines the impact of employee benefits on corporate performance and provides practical tools to analyze payroll and benefits using Excel. Additionally, the course addresses the integration of payroll with accounting, internal audit, and external audit requirements, emphasizing the type of data these functions may request.

Confidentiality is underscored as a vital element within payroll management, with guidance on sharing sensitive information only on a need-to-know basis in accordance with corporate policies. Finally, the course explores effective methods for preparing departmental budgets and forecasting payroll and benefit costs at the corporate level.

## Course Objectives

**By the end of this course, participants will be able to:**

- Demonstrate a clear understanding of how Human Resources and Finance & Accounting functions contribute to organizational success.
- Prepare and validate monthly payroll with accuracy, ensuring compliance with internal controls and policies.
- Calculate and manage employee-related entitlements, including benefits, loans, vacations, and End of Service Benefits (EOSB).
- Reconcile payroll records with accounting entries and audit supporting documentation for payment verification.

- Develop and monitor both monthly and annual payroll budgets aligned with corporate financial planning.
- Design and produce periodic payroll management reports and analytical insights to support decision-making.

## Target Audience

- Controlling employee costs
- Preparing and producing payroll
- Analyzing and reporting payroll
- Reconciling payroll
- Budgeting for payroll expenses
- Budgeting for department expenses and needed assets

## Methodology

The course relies on presentations and examples by the consultant. Participants will be expected to work on Excel exercises for payroll and benefits and participate in group workshops and presentations.

## Course Outline

### Day 1: Foundations of Payroll and Its Strategic Role

- Payroll as the essential bridge between HR, Accounting, and Finance
- The HR function and its role in payroll
- Accounting and Finance functions in relation to payroll
- Hiring process documentation and its impact on payroll

### Day 2: Managing Payroll Processes

- Payroll management for contract, full-time, temporary, and outsourced staff
- Preparing and calculating payroll accurately

- Establishing internal controls before payroll processing
- Defining appropriate calculation bases for payroll
- Identifying risks and common errors in payroll management
- Managing increments, deductions, and approvals
- Preparing payroll schedules and timelines

### **Day 3: Employee Loans and Benefits**

- Managing employee loans and benefits access
- Controls over loan approvals and repayments
- Reporting and monitoring loan balances and benefit utilization
- Calculating End of Service Benefits (EOSB)
- Designing reports on employee benefit plans

### **Day 4: Payroll Accounting and Audit Considerations**

- Recording payroll expenses, liabilities, and allocations
- Accounting for payroll-related contributions and liabilities
- Reconciling receivables, payables, and payroll records
- Reconciling payroll liabilities with social security and government agencies
- Matching payroll payments with bank transactions
- Internal and external audit requirements
- Best practices in auditing the payroll cycle

### **Day 5: Payroll Budgeting, Reporting, and Compliance**

- Budgeting for payroll operations and expenses
- Preparing annual payroll and contribution budgets
- Budgeting for employee loans and benefit schemes
- Reporting payroll and contribution expenses
- Determining contribution expenses and obligations

- Preparing and submitting reports for accounting departments
- Reporting to Ministry of Labor, Social Security, and other regulatory agencies
- Ensuring compliance and accuracy in statutory payroll reporting