

## RECORD-KEEPING OF CALCULATIONS PAYMENTS WORKERS AND IT'S IMPROVEMENT

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*It is considered legislatively normative providing of account labour, it's payment and other socially protected payments. The issues of the actually account calculations are analysed after payments workers. Grounded the necessity of optimization of registration processes of economic operations. The aspects of improvement of account calculations are offered after payments workers.*

A salary is the basic source of workers' profit of enterprise. Record-keeping of calculations payments workers is the difficult area of registration process, which needs reliable documentary reflection of exhaust time, mine-out products, executed works, given services and it's payment. The questions of account labour and its payment occupy one of main places in all system of record-keeping on an enterprise. Proper organization of record-keeping calculations after payments workers instrumental in an effective management and control after timely realization of calculations, by efficiency of the use of labour resources. The special attention is deserved by the questions of primary account labour and its payment in an agricultural production as separate branch of economy.

**Method of researches.** Researching problems of record-keeping of calculations payments workers always were and remain in a spotlight scientist and practical workers. The separate theoretical and methodological aspects of account labour and its payment found the reflection in labours of K. Bezverkhikh [1], O. Zolotuhin [2], T.G. Kaminska [3], O.P. Savytska [4], P.L. Suk, L.K. Suk [5] and others. Doing justice works of these and other authors, it follows notices, that the theoretical analysis of these questions does not provide the practical decision of all registration problems. The separate aspects of primary account labour in the sphere of agricultural production remain lighted not enough up and need subsequent deep working yet.

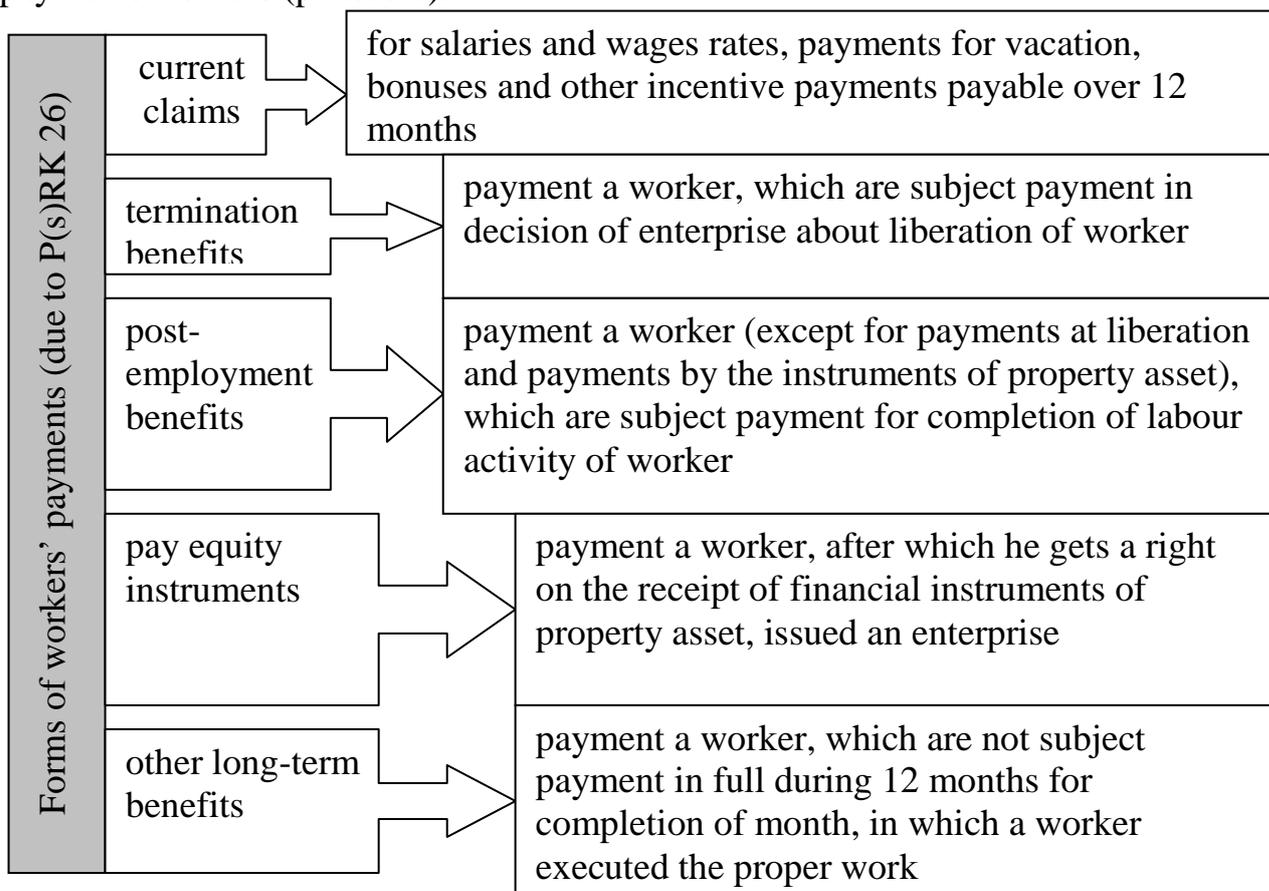
**Researchers' results.** Economic, legal and organizational principles of account of calculations payments workers, which are in labour relationships (on the basis of the celled labour contract) with the subjects of entrepreneurial activity of all forms of ownership regulated by the Law of Ukraine «On payment labours» which determined, that a «salary is a reward, calculated, as a rule, monetary, which owner or authorized a body pays by him a worker for the work executed by him». A wage rate depends on complication and terms of executable work, professionally business qualities of worker, results of his labour and economic activity of enterprise.

At the decision of questions of calculations payments workers it follows to Constitution of Ukraine, by labour Code, by Laws of Ukraine «On collective

contracts and agreements», «About vacations», «About a living wage», by the General agreement, by of a particular branch agreements and others like that.

Payment of labour and other social payments the workers of enterprise is regulated the developed and ratified internal normative documents: By position about payment of labour, by Statute about bonuses, by Statute about the grant of financial help, by Statute about rewards on results work for a year and so on.

Methodological principles of forming in the record-keeping of information about payments (in monetary and non-monetary forms) for works, made by workers, and its openings in the financial reporting by enterprises, organizations, regardless of forms of ownership (except for budgetary institutions), which determined by P(s)RK 26 «Payment workers», due to there are the next types of payments workers (picture 1).



**Picture 1. Forms of workers' payments**

Source: It is developed by an author in accordance with P (s)RK 26 «Payment workers»

The elements of fund of payment labour are:

- a basic salary – it is a reward for performance in accordance with certain labor standards;
- additional salary – it is a reward for their work over the established standard for labor and ingenuity and success for special working conditions;
- other incentive and compensation payments – it is a payment of remuneration in the form of the work for the year award for special systems and regulations,

compensation and other cash and tangible benefits not provided for by applicable legislation or regulations have resulted in excess of the legislation norms.

Compensation of employees is carried out by one of the two pay systems: an hourly or piece-rate. At an hourly wage system depends on the wage rate and hours worked. The system is divided into easy-hourly and hourly-bonus. When payment is made simple by the hourly wage rate, the monthly base salary for the time actually worked. Hourly-bonus system except basic earnings provides another grant award.

In piecework wage of work payment depends on the quality and quantity of work performed. Piecework wage systems are: a simple piece, piece-bonus, piece-progressive. With a simple piece wages for the work done at the same rates, with piece-bonus – in addition to the basic salary paid even premium, with piece-progressive pay the amount of work performed overtime is paid at the increased rates.

The state regulates wage by setting the minimum wage. Minimum wage – statutory wage for simple, unskilled labor, below which no payment can be made by the employee performed monthly and hourly labor rate (amount of work). Minimum wage is the nation's social safety net, binding throughout the territory of Ukraine for enterprises, institutions and organizations of all patterns of ownership and management and individuals who use the work of employees.

The main initial accounting documents hours worked and wages is the Table of working hours (f. № LA-1). To account for hand and horse-manual work is appointed Registration letter assigned work and work performed (f. № LA-2). For the account of works from till of soil (sowing) and extra charge of ettlings for implementation such of works apply the Registration letter of driver (f. № LA-3). Implementation of transport works is designed a tractor by the Travelling letter of tractor (f. № LA-4). For the account of the volume of work performed, working hours and salary in building, industrial, and other ancillary industries and farms used for Piece-work attire (f. № LA-5).

Primary account of transportation of loads by a motor transport and the extra charges of payment drivers carry out on the basis of the Travelling letter of truck in international connection (f. № 1 (international) and the Travelling letter of truck (f. № 2 (that operates on the territory of Ukraine)). In Calculation of the salary (labours payments) (f. № LA-6) calculate the average salary for the month and day specified all types of payment and deductions, and the amount to be paid.

With the implementation of social and public duties, pay, unscheduled charges, natural issuance and other fees, as well as the maintenance of wages, one-time advances, Payments for execution reflect the information of other payments and deductions (f. № LA-7). Accounting for the amount of work performed and the amount of accrued wages to employees livestock show in the Calculation of the accrual of wages to employees raising (f. № 69).

Tested and approved by an accountant data source documents in accounting work and pay are summarizes and grouped for each employee to perform calculations with them. The grouping registration letters accounts driver engaged

in Cumulative fame records of tractor fleet (f. № JA-5), travel letters trucks – Cumulative information in the account of the freight transport (f. № JA-6).

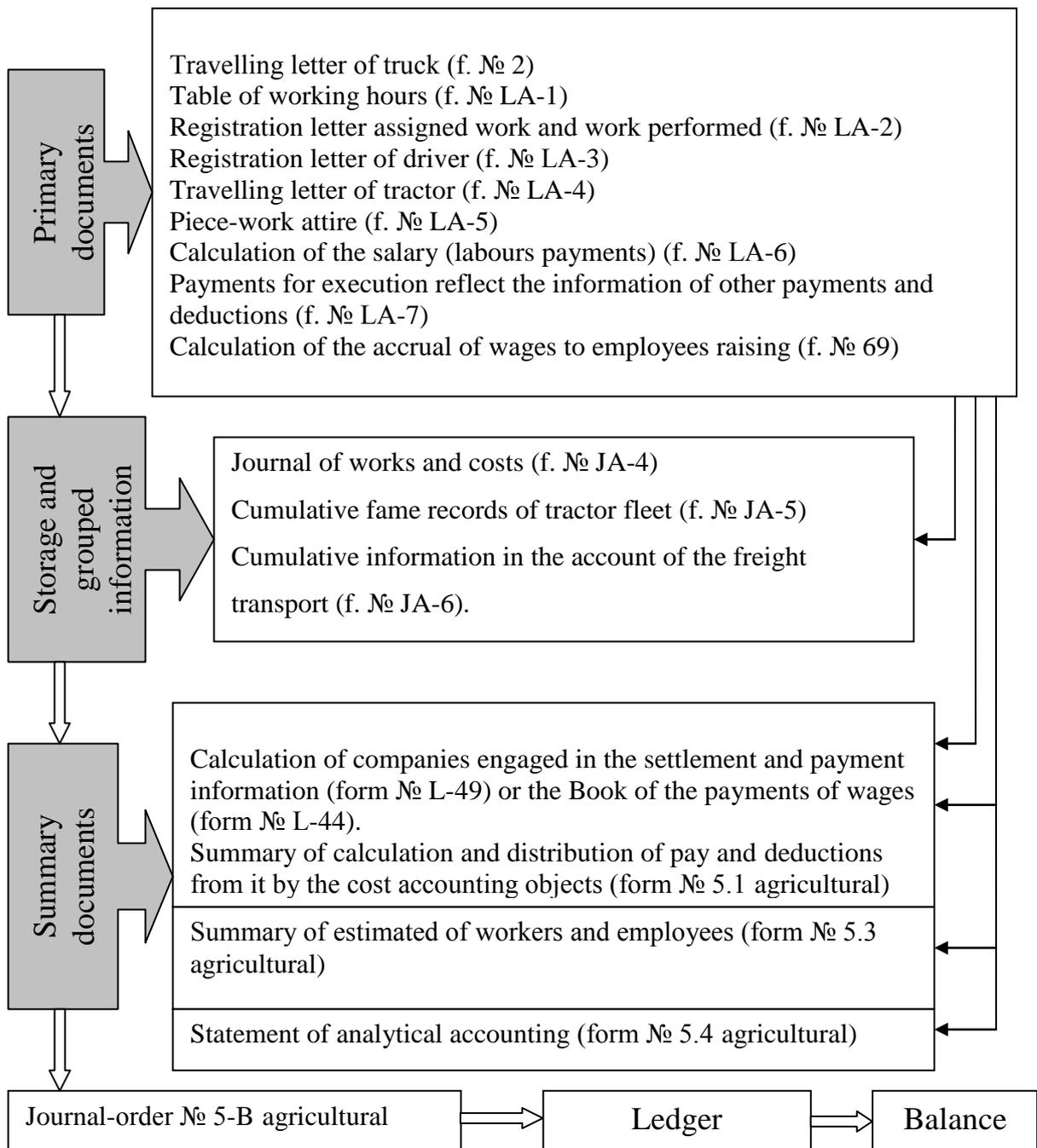
The next consolidated document that allows you to group the volume of work performed mechanics, drivers of trucks and unskilled workers in chronological order is the Journal of works and costs (f. №37). For payroll, which belongs to each employee, calculate earnings per month and the amount of exercise required deductions. Calculation of companies engaged in the settlement and payment information (form № L-49) or the Book of the payments of wages (form № L-44).

Summary of calculation and distribution of pay and deductions from it by the cost accounting objects (form № 5.1 agricultural) is designed for horizontal systematization of data on the amount of gross pay (credit account 66 «Settlements for employee benefits») for salaries and tariffs, bonuses and incentives, compensatory social benefits, vacation pay, pay other non-worked time and other employee benefits in the context of object records.

Ledger payments to depositors (form № 5.2 agricultural) is designed to account for payments to employees who have not received a variety of reasons wages at a Summary of estimated of workers and employees (form № 5.3 agricultural ) consists of two conventional parts. The first part is designed for vertical clustering and information on debt at the beginning of the month, accrued amounts that are included in the payroll – wages, vacation, accrued amounts are not included in the payroll – temporary disability benefits, care during pregnancy and childbirth and other benefits in terms of offices, farms, brigades or settlement and payment information. The second part of the information is intended to display summary information about the amount paid in cash for the current month, the amounts listed depositors, other transfers and maintaining the unified social tax, income tax people more.

Synthetic records of payments for employee benefits are on a synthetic account 66 «Settlements for employee benefits». Credited to reflect the amount of accrued salaries to the employees of the main, auxiliary and industrial production (other payments), debit – from it wages and other employee benefits with cash or wire transfer to personal accounts in banking institutions.

To view information on the account 66 «Settlements for employee benefits» is intended Journal-order № 5-B agricultural, which reflect the accrued payroll and related charges amount to social programs and provisions for liabilities. Synthesizing the foregoing material is a schematic representation of the accounting records of payments for employee benefits are shown in picture 2.



**Picture 2. Optimized generalized scheme of the payments for employee benefits**

**Conclusions.** The proposed scheme of formation and movement of primary accumulation, grouped and summary documents provide proper organization of labour accounting staff and facilitate obtaining unbiased economic information concerning the payments for employee benefits.

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