

ANALYSIS OF LABOR INDICATORS IN PERSONAL AUDIT

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The article is devoted to the analysis of labor indicators in the personnel audit, which make it possible to determine the effectiveness of the use of labor resources in the organization. The purpose of this article is to analyze the labor indicators in the personnel audit, as one of the main factors determining the effectiveness of the use of labor resources at the enterprise.

The article considers the main indicators and the process of conducting an analysis of the efficiency of the use of labor resources of the enterprise, examines the theoretical aspects of the formation of the system of management of labor resources of the enterprise, considers the characteristics and stages of the audit of the analysis of labor indicators at the enterprise.

It is determined that in the production of personnel in our time has become a resource that is the key to the capital of a modern organization, on which the success and prosperity of the enterprise depends. From the efficiency of labor use, the indicators of production volume, the level of cost and quality of products, the financial result obtained, and ultimately the economic potential of the business entity, depend to a large extent. The purpose of the analysis of labor

indicators – the identification of reserves of labor resources, more complete and effective their application.

The analysis of labor indicators of the company is at the core of the audit of the social and labor sphere of the enterprise, which allows to quickly evaluate the correctness of personnel policy. In this case, the audit of the quality of labor plays a leading role, which is a multi-factor category. The quality of work includes a large number of conditions and indicators, including the absence of violations of technological discipline, safety, good consumer and physical properties of goods and services, a certain level of skills of workers, etc.

Consequently, there is a need for an audit of labor resources by means of indicators that would expose not only all aspects of the personnel's activities, but also the degree of use of its potential and characteristics of the policy of personnel management of the enterprise. The systematic conduct of audits provides opportunities for assessing the state and development of labor relations of the economic entity, which emphasizes the prospects of audit of labor resources in the domestic market of audit services.