

TOPICAL ISSUES OF THE ORGANIZATION OF ACCOUNTING AND DOCUMENTATION OF THE SALARY TRANSACTIONS

Lynnyk O.I.

Candidate of Economic Sciences, Associate Professor,
Associate Professor Economic Analysis and Accounting Department
of the National Technical University
“Kharkiv Polytechnic Institute”

Saihanova A.D.

Student of the National Technical University
“Kharkiv Polytechnic Institute”

Salary is one of the most difficult economic categories and social phenomena. Therefore, the organization of wage accounting always remains a complicated, important and compulsory stage of commencement of economic activity. The amount of the salary depends from complexity and conditions of the work performed, the professional and business employee`s qualities, the results of his work and the economic activity of the enterprise. The correct system for organizing salary accounting must meet the main requirements: to provide the necessary level of the salary at the same time as reducing its costs per unit of production and guarantee the increasing of employee`s amount of the salary in case of increasing economic activity of the company. The salary accounting system should be organized in such a way as to increase the productivity of labor, and make

full use of working time in the enterprise. The organization of accounting for labor and its payment requires a clear accounting system based on authentic primary documents. The Regulation of the salary is the main document at the enterprise, which contains the order of organization, specifies the size of the basic and additional kind of the salary, the bonuses for employees. In 2008, new forms of primary accounting documents of personnel records, using of working time, payroll calculations were approved and put into effect. In order to more effectively organize the accounting system of the salary transactions at the enterprise, in our opinion, it is necessary to choose the most perfect methods and forms of accounting for payroll calculations, to develop a segregation of duties of accountants and to develop a schedule of document management in the enterprise.