

# Payroll accounting: problems and improvement directions

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The article raises questions concerning the problems of accounting for transactions in payment calculations, in particular, ensuring productivity growth, timely and correct determination of the amounts of accrued wages and deductions to social insurance bodies and their attribution to the cost of production (works, services), implementation in established the timing of all settlements with employees from wages and other payments, the introduction of motivation of workers of the enterprise.

Found that wages as a social phenomenon is an important motivator increasing the employment potential of the working population in any country.

A number of suggestions are made on the simplification of the document circulation system at the enterprise, in particular, the reduction of the number of primary documents by the introduction of cumulative information, the formation of analytical data on personnel payments.

Proposed to stimulate employees in the company to introduce a system of individual payment of salaries, which are based on the evaluation of specific labor achievements worker.

One of the ways to improve payroll accounting is to improve existing analytical accounting by expanding analytical accounts into Account 66 Payments for Employees, which will facili-

tate the availability of operational information by management personnel for specific situations.

Due to changes in the wage legislation in 2017, the urgency of improving the organization of payment for wages at the enterprise and determining measures to improve accounting and analytical support, including the use of modern information systems, is growing. Therefore, it is expedient to improve the accounting of remuneration of economic agents by using new software products. In particular, the MASTER configurator provides an opportunity for payroll accounting to distinguish the following components: "Salary and tabular accounting", which automates payroll and personnel management tasks at enterprises and includes two functional modules (the module "Salary" and the module "Personnel"). The configuration meets all the requirements of the current legislation of Ukraine and is fully adapted to the Ukrainian market.

The proposed directions of improvement of the accounting of labor remuneration at enterprises will contribute to the increase of labor productivity through the motivation of employees of economic entities and the receipt of operational and reliable information by managers of all levels, with a view to making managerial decisions that will increase the efficiency of economic activity in general.