

Problems and solutions of accounting and auditing calculations for labour remuneration

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The article enquires into the question of basic tendencies and prospects of improvement of accounting and audit of salary in Ukraine. A large value is spared to the question, related to the salary, because salary is very important both for workers and employers and for state. The basis for the effective operation of any enterprise or organization act as a stable and well-organized system of intake and control of any property company requires registration, as it is a fundamental principle of effective activity. Aspects of organization and remuneration of labour are the basis of socially-labour relations of the hired workers, employers and the state, influencing the efficiency of personnel management. It is the checking system of a presence and motion of facilities with administrative, control and informative functions. Special attention is spared to the motivation of personnel, that includes not only economic stimuli, but also non-material, such as possibility of fur-

ther professional development, personal recognition, enriching of personal knowledge and skills; it also gives a certain degree of independence in the decision of productive tasks and confidence in the future.

Having analysed the role of wages in modern conditions, problems of work incentives and the Ukraine, we can say that the problems aggravating the socio-economic crisis in the country. This situation is observed in enterprises of different specialization. Therefore, issues related to wages, are important both for workers and employers and for the state. So the questions of payroll and tax, accounting, statistical accounting of pay obtain a special place in the bookkeeping.

Therefore, it is important to improve the system of payroll and simplify the audit mechanism, because without integration of Ukraine into the world economic system a high level of welfare of the people cannot be achieved.