

Features of accounting and audit of labour and salary at an enterprise

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The article is devoted to topical issues of accounting and audit of work and wages at domestic enterprises. Determined the concept of these terms, explored the regulatory framework of regulation of labour and wages in Ukraine, reviewed the features of accounting and taxation of labour and wages in a company and created measures to optimize the accounting and auditing of work and wages for the effective operation of business.

Salary is the one of the most important and difficult economic categories that creates stimulating employment and it is the main source of employees' income, an indicator that determines the overall standard of living of workers and an effective means of employees motivating.

Every company in market conditions can use different forms of remuneration and compensation. Most common in enterprises of different ownership are two forms of pay – hourly and work piece shape.

The terms of use of hourly wages are: lack of opportunities to increase production, manufacturing process is strictly regulated, reduced working tool to monitor the process, increased production can lead to the shortage or deterioration of its quality.

Terms of use of piece work are: availability of quantitative indicators, which depends on the particular employee, possibility of accurate accounting of finished work, need for a particular manufacturing site to encourage workers to further increase production output or volume of work performed, and possibility of technical standardization of work.

However, the constant changes in legal framework in the field of remuneration must be adapted on practice for the organization of enterprises' accounting and audit of work and wages. It is possible through the development of guidelines and improvement of synthetic and analytical accounting of wages at the enterprise.

Moreover, the main function of the audit hourly wage is the validity of the application of tariff rates and contract enforcement, and the piece – performance of quantitative and qualitative indicators, the correct use of the rules and rates. Enterprises determine in their own way, which wages will be used at the enterprise, so the enterprise chooses the means of verification of collection and processing of accounting information on remuneration, which will be useful to enhance the informativeness of accounting and auditing.