

FEATURES OF ORGANIZATION OF LABOUR ACCOUNTING AND ITS PAYMENT SYSTEM

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The article deals with the legal and regulatory framework that governs the accounting of wages in Ukraine. The main document that regulates the organization of wages is the Law of Ukraine "On Wages". The economic essence of wages and its structure are determined in accordance with the Law of Ukraine "On Labour".

According to the State Statistics Service of Ukraine investigated the structure of incomes of Ukraine for 2012-2016 years. It is established that income of population of Ukraine consists of four sources such as wages, profit and mixed income, property income (receivable) and social assistance and other current transfers.

The basic aspects of accounting policy in terms of remuneration include: the definition of systems and forms of remuneration; establishing a system of regulation of labour; displaying order on accounts of payments of wages at an enterprise. Indicated prerequisites for rational organization of accounting of work and payment at an enterprise, as well as drawbacks associated with the orga-

nization of keeping wages that are inherent in the enterprises of Ukraine.

The features of modern systems of remuneration and key aspects of remuneration in foreign countries are revealed. It is determined that in Ukraine two basic forms of wages are often used – hourly and price, which, in turn, are divided in the system. Proved the importance of studying foreign experience of wage in developed countries and use this experience in modern realities of the Ukrainian economy.

According to the theoretical assumptions and legislative regulation, wages in Ukraine are the subject of national, state and industry regulatory and collective bargaining regulation. The quality, honesty, fairness, completeness and timeliness of payments to staff on pay depend on organization of accounting of remuneration. The salary should depend directly on the results of work and at the same time influence on its performance, stimulate the development of production efficiency, and improve the quantity and quality of work results.