

INCOME OF THE ENTERPRISE PERSONNEL IN THE CONTEXT OF ACCOUNTING AND ECONOMIC SUBSTANCE

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Income generation is one of the socio-economic problems as real earnings characterize the level of prosperity, possibility of satisfaction of material and spiritual needs of workers of enterprises. As an economic category, income is an ultimate purpose of any economic transaction, source of the next expansion of production. In the theory of economic thought, personal income is considered as sums of money, which are formed from the share of national income, which arrives to the worker (wages, bonuses, accidental benefits, additional payments, compensations, cash benefits, winnings, interests and dividends).

The article systematizes approaches to the interpretation of the essence of a concept of "personnel income" and highlights main features, which fully clarify it.

It is proved that in foreign and national economic literature the term "income" is interpreted ambiguously enough. A presence of different views is caused first of all by complexity of this category as well as that fact that there is no clear definition for this term in the current legislation of Ukraine. Thus concept allows really evaluating costs

associated with labour power, which for the worker are the income.

Taking into account the essence of the considered concepts, for fuller presentation of the economic essence of personnel income it is proposed to define it as a set of material and non-material values received from the enterprise by the results of activities in accordance with concluded agreement (contract), which is used for maintaining physical, moral, economic and intellectual development of personnel. From the point of view of employer, "personnel income" is a sum of expenses incurred by employer that is associated with the use of labour force and ensuring its proper reproduction, i.e. expenses associated with the personnel activities. The result of scientific research is that the solution of the mentioned problem requires using experience of foreign enterprises on the optimization of operating remuneration system, establishing an objective differentiation of wages, development and stimulation of the enterprise personnel, creation of wage supplements, which would correspond to real demands of employees of enterprises.