

THE FEATURES OF WAGE ACCOUNTING IN MODERN CONDITIONS AND THE WAYS OF ITS IMPROVEMENT

Katkova N.V.

Candidate of Economic Sciences,
Senior Lecturer at Department of Accounting
and Economic Analysis,
Admiral Makarov National University of Shipbuilding

Maslova K.V.

Graduate Student,
Admiral Makarov National University of Shipbuilding

Wage accounting is one of the most important and complex areas of work that occupies a central place in the whole system of accounting at the company. There is a growing actuality of improving the methodological principles of labour accounting and its payment in the period of economic globalization, complexity of economic activity conditions, increasing competition in all the areas of management, the introduction of modern information technologies into accounting process.

The aim of the article is to outline the features of wage accounting in modern circumstances, determine ways for its improvement.

The issue of wage accounting and ways of its improving was discovered by local and foreign scientists: Butinets F. F., Gerasimchuk L. S., Kantava O. V., Pokataeva O. V., Koshulinska G. O., Potrivaeva N. V., Savchenko I. V. and others.

However, the constant change of economy demands new approaches to accounting calculations of wages at the enterprise, especially with the changes related with the wage from January 1, 2017.

The improvement of wage accounting at the enterprise requires the change of the following elements:

- 1) an improvement of the existing organization of documents' circulation;
- 2) a change of the current pay system;
- 3) an improvement of working model of analytical accounting;
- 4) an automation of account;
- 5) a change of wage form.

To achieve the main objectives of wage accounting is necessary for creating the most convenient organizational, personnel and information support.

Therefore, the improvement of accounting improvement is possible due to: reducing of documents through the introduction of cumulative documents within a few days, the use of interdepartment standard forms for calculating techniques; introduction of flexible forms and systems of work payment, including the use of contract and tariff-free systems; specification of the account to group the information about the amounts of wages due to its kinds and forms; introduction of an automated system of accounting information processing; using the results of international experience researches.