

## **ACCOUNTING OF PAYMENTS FOR WORKERS: ISSUES OF THEORY AND PRACTICE OF USING AP (S) 26 AND IAS 19**

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There is no determination of a concept of “payments for workers” in the regulatory documents of Ukraine, including issues of accounting.

On the basis of the conducted researches, certain regulations, a determination of payment for workers is proposed as all forms of current and future indemnifications and additional benefits that are given by the economic entity independently or through the third person to a worker and his family members in compliance with the legislation and internal practice in an exchange for current, past and future services in connection with the fact of past or current labour relations.

It is necessary to mark that Accounting Provision (Standard) 26 does not provide a clear determination of the concept “payments for workers”, only goes into detail what payments to what group are included and gives the determination of separate terms. According to AP (S) 26, payments for workers are divided into five groups. However, IAS 19 points substantially more detailed, by comparison to AP (S) 26, but not an exhaustive list of payments, which are included in groups.

The domestic AP (S) 26 has the prescribed mechanism of accounting reflection of remunerations payable after employment activity has ended, however, the practice does not stipulate for its wide use.