

ORGANIZATION OF PAYMENT ACCOUNTING AT THE ENTERPRISE AND DIRECTIONS OF ITS IMPROVEMENT

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Abstract. The article examines the accounting of the pay organization and its elements, indicates what leads to an unfair wage system. The objectives are in the process of organizing payroll accounting, as well as problematic issues in the organization of accounting of labor and its payment, arising in the implementation of business operations. One of the peculiarities of payroll accounting is described, namely the use of a separate document – the Payroll Regulations, which defines the use of payroll in the enterprise and contains all the necessary elements of accounting. *Methodology.* Payroll is an important economic process in any enterprise and an effective means of motivating employees to be highly productive. Payroll accounting is an important component of payroll management, and its proper organization provides clear, reliable and accurate information on payroll. This is the most time-consuming and responsible stage in further accounting. In today's business there are many different disadvantages, including the correct and effective organization of payroll, which makes the selected topic relevant. *Results.* The study points to the importance of the Order (Regulation) on accounting policy, which defines alternative approaches to the reflection of information on employee payments in accounting and reporting. It is noted that the accounting of payroll settlements will be facilitated by detailing the sub-account 661 "Payroll". *Practical implications.* Suggestions for improving payroll accounting registers are offered. The author emphasized that the organization of payroll accounting, its size and structure are of common interest to business owners and employees. The instruments of state regulation of the organization of labor remuneration are considered. It also suggests its own ways of improving payroll accounting, in particular, the use of software products designed specifically for payroll accounting, constant updating of the database and constant monitoring of payroll accrual. *Value/originality.* To improve the calculation and organization of accounting wages for employees at the enterprise it is necessary to introduce an individual system of payment, using the established rates for high-quality work performed by an employee, or set rates, which will increase the effectiveness of incentives for employees. The main objective of writing this article is to provide recommendations for improving the organization of labor remuneration. However, please note that despite the large number of articles and other scientific works on improving the organization of accounting for payroll at enterprises the questions related to the automation of accounting and implementation of really effective ways to improve and facilitate the organization of accounting for payroll are still unresolved.

Key words: wages, organization of wage accounting, tools of state regulation, calculations of payments to employees.

JEL Classification: J30, J31, J39, M40

1. Introduction

Payroll is the main source of income for employees of any enterprise. Accounting for it is a complex part of the accounting process that requires reliable documentation of the time worked, products produced, work performed, services rendered and paid for.

Today, the organization of payroll accounting at the enterprise requires a more detailed study, since in modern conditions it performs such important functions as reproductive and stimulating.

In addition, constant changes in the legal and organizational basis of accounting require the modern accountant to make timely adjustments both in the accounting procedure and in the display of information on wages and salaries in the statements of the enterprise.

Wages, the level of payments to employees, their nature and structure are of great social importance and influence not only the standard of living but also the current and future performance of the enterprise. In addition, the efficiency of the enterprise depends

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on the work of the employees themselves, and their motivation, in turn, depends on the level of wages and working conditions. Therefore, the chosen topic is very relevant, because in conditions of automation of accounting greatly facilitates and speeds up the work of the employees themselves. This creates all the conditions for more effective accounting, which contributes to the increase of the company's profits in the future.

The organization of payroll means its construction, bringing its elements into a certain system, providing the interrelation of the quantity and quality of labor with the amount of wages. Organization of payroll at the enterprise is determined by three elements: tariff system, labor regulation and forms of labor remuneration (Shepel', 2018).

2. The task of organizing payroll accounting

The use of inefficient or unfair payment system leads to a decrease in labor productivity, product quality, violation of labor discipline, emergence of social and labor conflicts between the employees and the employer, negatively affects the final results of the enterprise. Each company is characterized by peculiarities of activity, sets specific goals, and each employee has its own values and attitudes (Vasyurenko, 2017).

In the process of organizing payroll accounting are the following tasks:

- ensuring timely payment of wages (accrual of wages and other payments, calculation of deductions);
- ensuring the timeliness and accuracy of the distribution of the amount of accrued wages and deductions for production costs;
- ensuring control over the number of employees, the use of working time and compliance with labor discipline;
- grouping of indicators for the purposes of operational control and preparation of necessary reporting (Katkova and Maslova, 2017).

It is advisable to specify problematic issues in the organization of accounting of labor and its payment, arising in the performance of operations:

- a) control over the use of working time and ensuring growth in labor productivity;
- b) timely and correct determination of amounts of accrued wages and contributions to social insurance bodies and their inclusion in the cost of production (works, services);
- c) making all payments to employees for wages and other payments in due time;
- d) accounting and control over the use of the wage fund and other funds allocated to pay employees of the enterprise;
- e) introduction of work motivation for the employees of the company (Myronova and Panasenکو, 2016).

One of the peculiarities of payroll accounting is the development of a separate document at the enterprise –

the Payroll Regulations, which defines the procedure for applying wages at the enterprise and includes:

- general principles of labor remuneration at the enterprise, systems and forms of remuneration applied to various categories of employees;
- the staff schedule of the company;
- construction of basic (tariff) wages by positions and professions;
- the size of tariff rates and fixed salaries or the procedure for calculating payments depending on the performance of the employee and the company as a whole;
- other bonus systems used at the enterprise (Saukh, 2011).

The order (regulation) on accounting policy defines alternative approaches to the reflection in the accounting and reporting of information on payments to employees and the formation of security payments, it should also be specified elements of accounting policy, namely methods of accounting for payroll, a list of accounting information at all stages of accounting, the timing of their presentation, provisions for payment of leave. And as an appendix, attach the work plan of accounts.

3. Reflection in the accounting of wage settlements

Y. M. Krot believes that the important tasks of improving the calculation of wages are the acceleration of scientific and technological progress, mechanization of labor-intensive work, optimization of the use of labor resources, reducing the loss of working time. The researcher also presented a working model of analytical accounting of wages, which should be streamlined and improved. For this purpose the researcher suggested introducing appropriate sub-accounts to account 66 "Settlements on Employees' Remuneration":

- 661 "Payroll";
- 6611 "Settlement of accrued charges";
- 66110 "Current payments";
- 66111 "Salaries and wages";
- 66112 "Other accruals for wages";
- 66113 "Overtime pay";
- 66114 "Bonuses and other incentive payments";
- 66115 "Commissions";
- 6612 "Termination allowance";
- 6613 "Payments after employment";
- 6614 "Vacation pay calculations" (Krot and Nakonechna, 2012).

Namely, for more convenient accounting of wage settlements it is advisable to develop it by detailing the sub-account 661 "Payroll" and to use the facet method of grouping information for its formation, which will provide information for various purposes by accounting information simultaneously in several analytical sections.

To group wages by employee category, accounts of the third order should be opened: 6611 "Wage settlements for administrative and managerial personnel"; 6612 "Wage settlements for engineers and technicians of structural units"; 6613 "Wage settlements for workers". The composition of each analytical account must be detailed in the breakdown of payments: salary, additional payments (by type) and allowances (by type) (Ostroverkha, 2014).

Also, the company, in accordance with the peculiarities of its specialization can develop registers of synthetic and analytical accounting with the help of special computer programs. And one of the most important components of the organization of payroll accounting is the organization of control, which is the systematic monitoring of the use of the payroll fund, accrual of wages for each employee and the timeliness of payment.

Therefore, the organization of payroll accounting should ensure a high level of labor productivity and accurate payroll calculation. Tasks should correspond to the specialization of enterprises, and actions on payroll accounting should be reflected in the accounting policy. After all, the motivation of employees and the reliability of information depends on the rational organization of accounting.

In accordance with the innovations introduced in the Regulations of Accounting Standard 26, and a number of other regulations, including the Chart of Accounts and the Instruction on its application, I. V. Shepel' proposes changes to the text of the Instruction on

the use of registers in the journal-order form of accounting for agricultural enterprises (Order No. 390) (Shepel', 2018).

That is, these changes apply to journal-orders to summarize the information they contain about employee benefits. In accordance with the Methodological Recommendations on the organization and maintenance of accounting in the journal-order form in enterprises of agroindustrial complex I. V. Shepel' given control procedures for checking entries in the journal-order № 5 s.-g. and in general control of synthetic accounting settlements with employees (Table 1).

The authors of this work fully agree with the opinion of L. V. Vasyurenko, that the unified wage scale, with all its imperfections, can become a fundamental tool, taken as a basis for improving the calculation of wages in commercial and non-governmental enterprises and organizations. A unified wage scale, developed for each individual enterprise with appropriate justification, must be approved by management and recorded in a separate paragraph of the order on accounting policy and in the provision on the organization of accounting at the enterprise. Such a mechanism for organizing the accrual of wages will become a link for improving labor relations (Vasyurenko, 2017).

The organization of labor accounting and its payment should take into account that labor payment, and especially its size and structure, is a point of intersection of interests of different users: owners and enterprises. The wide range of operations falling under the forming

Table 1
Proposals for improving the accounting registers of payments for labor

Name and purpose of registers	Proposed changes
Journal-order 5 B s.-g. Journal-order 5 B s.-g. on credit accounts: 65 "Insurance settlements" sub-accounts: 651 "On pension provision" 652 "On social insurance" 653 "Unemployment insurance" 656 "On insurance against accidents at work and occupational diseases" 66 "Settlements on employee benefits"	Journal-order 5 B s.-g. on credit accounts: 65 "Insurance settlements" sub-accounts: 651 "According to the calculations of mandatory state social insurance" 652 "On social insurance" 654 "On individual insurance" 655 "For property insurance" 66 "Payments to employees"
Statement 5.1 s.-g.	
Summary statement of accrual and distribution of wages and salaries and deductions from it on the objects of cost accounting	On adjusted deductions sub-accounts.
Statement 5.2 s.-g.	
Book of settlements with depositors	–
Statement 5.3 s.-g.	
Summary list of settlements with workers and employees Statement 5.4 s.-g. Statement of analytical accounting on the account 65 "Insurance settlements" sub-accounts: 651 "On pension provision" 652 "On social insurance" 653 "Unemployment insurance" 656 "On insurance against accidents at work and occupational diseases"	Statement of analytical accounting on the account 65 "Insurance settlements" sub-accounts: 651 "According to the calculations of mandatory state social insurance" 652 "On social insurance" 654 "On individual insurance"

Source: (Shepel', 2018)

factors of labor and its payment, causes the necessity of their organizational support (Shepel', 2018).

4. Approaches to raising wages

O. O. Hryhorevska believes that improving or building the basic organizational provisions of accounting for labor remuneration transactions, businesses must be reasonable and balanced approach to this issue, taking into account the scientific results of previous studies.

When developing internal documents (regulations on remuneration, bonuses, etc.) it is necessary to expand the use of personalized rates and salaries for the most qualified employees, focused on increasing labor productivity; take into account industry specifics, in particular, to determine specific job evaluation factors for the methods of the bonus system for each category of personnel, strengthening the regulatory and incentive functions of wages; the list of factors and criteria for evaluating bonus conditions should include levels of qualification, degree of responsibility for the work performed, skill level, initiative, work experience, etc. That is, the criteria to which the current state, tactical and strategic action plans and management tools meet (Hryhorevs'ka and Khrystos, 2015).

Effective organization of wage accounting, correct classification of wage components, timely analysis of operations on wage accrual ensure the search and choice of ways to increase wages and motivate employees to perform their work. It is important to take into account labor rationing, dynamics of its indicators, control over the performance of tasks and functions.

Users of such information have the opportunity to implement control functions in the structural elements of the use of working time, the implementation of such a system of ways to improve, which will correspond to a rational ratio of labor productivity growth and wages.

Therefore, of course, it is necessary to reduce the volume of paper copies of payroll documents and completely switch to an automated accounting system.

According to O. S. Kriuchko, the formation of conceptual approaches to improving wages in the context of socio-economic development of regions should be based on the following principles:

- Improvement of remuneration of labor, taking into account the results of monitoring the sectoral and regional level of labor remuneration;
- a combination of systemic and individual approaches to remuneration, which will reduce subjectivity in assessing labor results and increase individualization in remuneration;
- compliance of the remuneration and motivation system goals with the strategic goals of the company and the socio-economic development of the region;
- elimination of demotivating factors: conflict, internal discomfort, unattainable goals and objectives, lack of necessary resources to perform tasks, dependence

of wages on the individual contribution of an employee;

- transparency and clarity of the remuneration system;
- fairness in remuneration;
- timeliness of payment of remuneration;
- a set of remuneration systems that combines tangible and intangible rewards;
- empowering businesses in the region and giving them the responsibility to monitor gender equality (Kryuchko, 2013).

I. V. Dymedenko proposed a bonus system that would include the following types of bonuses:

- current premiums on the main financial indicators of the company for the reporting period;
- bonuses for completing certain tasks, which are essential for the company to achieve high results in the form of bonuses, commissions;
- one-time bonuses for achievements or significant merits of the employee;
- a bonus based on the results of the year;
- a bonus based on the results of the production program of the company, calculated for three to five years (Dymedenko and Dymedenko, 2012).

To improve the wage system in today's business environment is necessary:

- to ensure a higher level of workplace organization;
- to ensure timely issuance of work assignments;
- to improve the technical condition of the workplace, timely preventive and routine repairs and upgrades;
- to improve coordination of work at a specific workplace with the work of the structural unit as a whole and technologically interconnected workplaces;
- to intensively implement effective labor organization models;
- to develop a flexible unified wage scale adapted to the enterprise, its own progressive scale between grade factors, taking into account the complexity of the work, the level of qualification and responsibility;
- to provide a mechanism for the consistent establishment of the minimum rate of the first tariff category at the level of the minimum subsistence level;
- to ensure that the remuneration system takes into account labor conditions, variability, professional skills, productivity, intensity, complexity, quality of work, rhythm, economic, labor and technological discipline (Varakuta and Bobyl', 2012).

5. Conclusions

To summarize, it can be said that the process of improving the organization of accounting and payroll is a set of rules and requirements of the head-owner of the organization, which ensure the registration of economic life, in order to obtain verified information, with which the reporting is formed and the necessary management decisions are made.

Having analyzed the above information, according to the authors, it is advisable to implement the following ways to improve the organization of payroll accounting:

- use software products designed specifically for payroll accounting;
- constantly update the database;
- to carry out regular monitoring of the accrual of wages.

Attention is paid to such main points in the field of organization of accounting for payroll at enterprises

as insufficient provision of some areas of accounting with automated systems, a slight difference in wages of different categories of workers.

Thus, to improve the calculation and organization of labor remuneration at the enterprise it is necessary to introduce an individual system of payment, using the established rates for high-quality work performed by an employee, or set tariffs, which will increase the effectiveness of incentives for employees.

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