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Збірник наукових студентських робіт призначено для широкого кола читачів, які цікавляться проблемами вивчення іноземних мов та перекладу в Україні та за кордоном.

The collection of students' abstracts is designed for a large circle of readers who are interested in the state of learning foreign languages and translation both in Ukraine and abroad.

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FEATURES OF ACCOUNTING FOR LABOR COST

Accounting for labor costs is one of the most important and complex areas of accounting work, whose effective implementation requires timely, accurate and complete information.

Payroll is the main source of employee's revenue. That is why the value of income characterizes the level of prosperity of all members of society. The correct organization of wages makes employees interested in increasing their productivity, which will have an impact on the pace and scale of socio-economic development of the country.

Labor costs are one of the key elements that have an influence on the financial result with one of the factors directly affecting the pricing of objects of sales such as products, goods. The organization of payroll accounting should be the one complete system of interconnected and mutually agreed methods and accounting methods that cover the whole range of accounting procedures used to identify, measure, record, accumulate, summarize, store and transmit information.

The main objectives of accounting for labor costs are:

- correct and timely documentation of employee benefits;
- control over the use of the wage fund;
- exact calculation of payment for each employee in accordance with the current legislation;
- timeliness and completeness of settlements with employees;
- fixing the amount of work performed on the enterprise and spent on work time;
- correspondence of the reflection of payment of labor on objects of accounting;
- reliable and timely compilation and submission of reports on employee benefits.

Staff costs are an indicator covering the entire set of costs associated with attracting, remunerating, stimulating, developing, solving social problems, organizing work and ensuring normal working conditions and dismissal of company personnel. Staff costs are still called labor costs.

These costs include:

- salaries and accrual on it;
- payment by the employer of all types of social insurance,
- expenses of the enterprise for social payments and privileges (subsidies for payment of housing, travel, one-time material assistance, additional pension and other benefits to employees);
- the costs of maintaining social infrastructure and social services,
- expenses for training and professional development of staff, for payment of dividends, etc.

According to the Order of the Ministry of Statistics of Ukraine of May 29, 1997 №131, the actual expenses of employers on staff (labor cost) are determined by the following groups:

1. Direct payment.
2. Payment for time not worked.
3. Bonuses and irregular payments.
4. Wages in kind, benefits, services, assistance in kind and in cash.
5. Expenditures for housing workers.
6. Expenditure on social security of employees.
7. Expenditure on vocational training.
8. Expenses for the maintenance of public services.
9. Labor costs that are not attributed to other groups.
10. Taxes related to labor costs.

A direct cost for staff is the payment is entirely related to the results of labor: salary, salary of staff members, payments to freelancers, other payments. Indirect costs are not related to the direct result of the work of one worker, which does not depend on his time and effort. The high level of indirect costs is evidence of active implementation of personnel policy, which results in an increase in the professional level of employees, improvement of social working conditions, etc.

The policy of hiring and staffing can affect the amount of direct and indirect costs. For example, in the case of a recruitment policy for highly educated and skilled workers, it is possible to avoid the costs of training and retraining staff with lower qualifications.

The funds that an enterprise will spend on paying higher wages may be less than the cost of developing non-educated professionals. The main task in reforming pay according to the stimulating mechanism should be to increase real wages to the cost of labor. Wages are a category not only economic, but also social, which should provide a person with a certain social status.

The cost of labor cost compensation should also include the cost of food, clothing, as well as housing costs, education, medical care, and social needs of the worker. The solution of the issues of the level of minimum and average wages must be oriented to the minimum consumer budget.

Thus, in order to solve the problem of increasing real wages, the following issues become important in the context of economic transformation, which will allow us to change the type of economic system, minimize the size of the shadow economy, promote the development of market relations and create a competitive environment, optimize the structure of production costs, reduce or weaken the tax pressure, and contribute to the growth of labor productivity and capital.