

## References

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### **FEATURES OF AUDITING OF LABOR LAW ON AGRICULTURAL ENTERPRISES**

**Yeltsova J., 21c00**

**Musatova I.M., language adviser**

*Tavria State Agrotechnological University*

**e-mail: [eltsovajulia1999@gmail.com](mailto:eltsovajulia1999@gmail.com)**

**e-mail: [innamusatova888@gmail.com](mailto:innamusatova888@gmail.com)**

In a market economy, the main factor in the sustainable development of society is the increase in the material interest of employees in improving the performance of activities on the basis of ensuring close interrelation of the size of the income of working with the quantity and quality of labor they spend. The payroll accounting system plays an important role. Creating an effective system and methods for accounting for payroll calculations is a major task. Audit of payroll calculations at agricultural enterprises, as a rule, takes the bulk of the audit, as this accounting area is rather specific and requires the attention of auditors and concentration.

The methods, forms, tasks and problems of the audit of payroll calculations were described in their writings by such scholars as Bilyk MD, Butinets FF, Kulakovskaya LP, O. Zhogova, and others.

The purpose of the study is to determine the peculiarities of the audit of labor remuneration at agricultural enterprises.

For the purpose of carrying out an audit of payroll calculations, an important aspect is the knowledge of the legal framework and the ability to use it to correct existing errors. Since labor remuneration is one of the main stimulants for the work of society, the legislative framework for regulating this process is rather voluminous. It includes the Code of Labor Law, Laws of Ukraine, Regulations, Orders, etc.

Wages are remuneration, calculated, as a rule, in monetary terms, which, according to an employment contract, the employer pays a worker for the work performed by him [1].

Salary depends on the professional, qualitative skills of the employee, his qualification level and the economic activity of the enterprise.

The main feature of agricultural enterprises is the fact that the unitary form of remuneration is often used, which depends on the quantity of manufactured goods. However, among other specific characteristics can also be distinguished: seasonality of works; the production process is rather long and may not coincide with the period; agriculture deals with living organisms, and, therefore, it is influenced not only by economic factors but also by chemical and biological factors; the main means of labor in agriculture is land that has low labor productivity.

Audit of wages in this case should be carried out in the following order:

- 1) observance of the legislative, normative base at the enterprise;
- 2) the choice of the most rational and correct form of remuneration;
- 3) checking the completeness of the wage fund (if it exists at the enterprise);

- 4) checking the availability of constituent, organizational labor remuneration documents at the enterprise;
- 5) the correctness of the calculation of wages (arithmetic check, the presence of primary documents);
- 6) the correctness of display in the accounts;
- 7) the correctness of displaying the balance of amounts at the beginning / end of the period;

At agricultural enterprises, the practice of wages in kind is often widespread, however, according to the current legislation, such extracts can't exceed 50% of the total wage in cash terms. Due to the specifics of such wages, there are often violations, mistakes and fraud by the management of the company and / or workers in this area. Among such errors can be identified excess of the amount of write-off finished products, non-compliance with the principle of completeness of reflection of such payments in accounting. In order to detect such violations, the auditor should conduct a survey of employees, payroll and management or administrative staff, review all documents in the enterprise confirming the fact of such an operation and check the Inventory Acts, if available in the enterprise [1]. Very often at agricultural enterprises there is such that the accounting is carried out by the log-order or order-memorizing form of accounting and software is not used, which greatly increases the work of the accountant in the calculation of wages, which can lead to arithmetic errors, lack of information or completeness its reflection. Considering the situation on the part of the auditor, it only increases the volume of audit and increases the audit risk.

As we can see, the audit of labor remuneration in an agricultural enterprise depends on many factors and has its own characteristics, among which the most important are the calculation of wages for seasonal workers, the payment of wages in kind and the use of tax social benefits while retaining the income tax of individuals. The auditor or audit firm must carefully check the arithmetic side of the payroll and the correctness of displaying the amounts in the account (including checking completeness, correctness and expediency). Since wages are paid at a constant cost attributable to the cost of production, it is also necessary to conduct a selective calculation part in this area in order to establish errors of fact or fraud. However, in order to integrity and correct audit of labor remuneration at agricultural enterprises, knowledge of the legislative, regulatory framework (Labor Code, Laws of Ukraine, Regulations, etc.) and International Standards of Audit is an essential condition for an audit of wages at agricultural enterprises.

## References

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## INTERNATIONAL LABOUR MIGRATION OF UKRAINIAN POPULATION

**Vuchurova A., 31 ФБ**

**Suprun O.M., language adviser**

*Tavria State Agrotechnological University*

**e-mail: anastasiav1313@gmail.com**

**e-mail: olena.suprun@tsatu.edu.ua**

Each year millions of people leave their homes and cross national borders in search of greater security for themselves and their families. The world is being transformed by the globalization process. States, societies, economies and cultures in different regions of the world are becoming increasingly integrated and interdependent. Due to the expansion of the global economy, millions of people can now access better opportunities in life.

The aim of this article is to investigate the causes and consequences of international migration of the population and to find ways of improving migration situation in Ukraine.

Between 1970 and 2018, the number of international migrants in the world increased from nearly 82 million to just over 250 million [4]. Such a leakage of population abroad can lead to a significant