

- 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.

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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

reduction in the labor potential of the country and professional degradation of the nation.

The main factors towards migration are widening disparities in income, wealth, human rights and security across countries; the lack of opportunities for full employment and decent work in many developing countries; development of skill-intensive economic sectors in most destination countries; increased demand for skilled workers; reluctance of local workers to accept certain low-skilled jobs; demographic trends such as population decline and population ageing.

According to the data of the State Statistics Committee of Ukraine, the most popular destinations for Ukrainian labour migrants between 2015 and 2018 have been the recipient countries closest to Ukraine: Poland, Russia, Belarus, Czech Republic; other destinations include Italy, Germany, Portugal, Spain. In recent years, however, there has been a rapid growth of Ukrainian migrants to the EU countries (from 13% in 2013 to 33% in 2017). This is probably the result of the establishment of a visa-free regime between Ukraine and the EU [4].

The main spheres in which Ukrainian migrants work abroad are agriculture, trade, medicine, construction. However, a serious problem is emigration of highly skilled specialists.

Labour migration has a positive effect on the development of employment opportunities for the economically active population of the region for several reasons: labor migration reduces tension in the labor market; reduces poverty; promotes the quality of life of migrant families; stimulates the development of the economy due to the increase of demand; financial transfers of migrants to Ukraine make up almost half of the budget of households [2].

However, there are also negative effects on the economy of the donor country: contribution to the reduction of fertility; acceleration of the aging of the population; population losses at the most active age ("brain drain"). People who leave Ukraine primarily fall into the age group between 20-49 years, thus reducing the working-age population. Emigration remains almost the only way for young scientists to improve their welfare while remaining in their field. After 2008, the upward trend in the highly skilled workers leaving Ukraine has become dominant [1].

Independent Ukraine has seen a number of laws adopted aiming at the regulation of migration processes. These include the Concept of the migration policy of Ukraine that was worked out and adopted by Presidential Decree, and the Agenda of activities to aid in its implementation [3]. In general, state migration policy formation is minimal. In accordance with the data of the Ptoukha Institute for Demography and Social Studies of the National Academy of Sciences of Ukraine, in 10-12 years Ukraine is going to face labour shortages that we should start to tackle today.

Overall, labour migration is a complex and large-scale phenomenon that produces ambiguous results. Among the ways of improving the labour migration situation in Ukraine the following can be named: the increase of minimum wages for the population; improving the standard of living of the population; elimination of bureaucracy; job creation; decrease of unemployment rates.

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