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DOCUMENTATION AS A WAY TO ENSURE QUALITY ACCOUNTING OF PAYMENTS TO EMPLOYEES

Annotation. The modern role of payments to employees, their stimulating function is considered. The importance of documenting payroll calculations, which provides a system for managing information on labor costs, has been proven.

Key words: accounting, payments to employees, expenses, salaries, regulatory support, primary document.

A number of domestic and foreign economists have made a significant contribution to the study of certain aspects of primary accounting, analysis and control of payments to employees, in particular: Verkhoglyadova NI, Shilo VP, Krokhmal NI, Butynets FF, Vedernikov MD, Veriga YA, Zadorozhny MV, Legenchuk SF, Melyankova LV, Ovsyuk NV, Shulga NV and other scientists.

Wages in the modern economic conditions of management have lost their reproductive and stimulating function, becoming a kind of social benefits not related to the final result, the quality of work. Sufficient provision of enterprises with the necessary labor resources, their rational use, high level of labor productivity, the correct system of its payment are of great importance for increasing production volumes and improving efficiency.

Therefore, accounting for payments to employees is an important component of accounting, as it requires accurate and operational data, which reflects changes in the number of employees, labor costs, categories of employees, production costs, control over the use of labor resources. Given the latest approaches to the organization of accounting and information quality requirements, the documentation of payroll transactions is a very important issue.

It is important to have reliable information about the employment relationship in order to make management decisions related to employee costs. The main form of legal registration of labor relations is an employment contract in which the employee is obliged to perform certain work and obey the rules of internal labor regulations of the enterprise, and the owner of the enterprise - timely pay the employee in full and provide the necessary working conditions. .

Employment contracts by form are classified into written and oral and by terms are divided into indefinite and fixed [1, p. 375]. The contract of civil law is concluded, as a rule, for performance of any one-time, not peculiar to the enterprise, works. The set of documents in which the stages of labor activity of employees are recorded is called personnel documentation (personnel, personnel), or personnel documentation. One of the priority tasks of each enterprise, regardless of ownership, is the accounting of personnel of the enterprise, which is maintained by the personnel department or another authorized person [2, 3]. The main administrative documents regarding personnel are: order (instruction) on employment, order (instruction) on transfer to another job, order (instruction) on granting leave, order (instruction) on termination of employment

agreement (contract). Conducting business activities of the enterprise involves the preparation of mandatory primary documents that reflect the calculations of wages. Accounting for payroll is based on legal documents and directly the accounting policy of the enterprise [4, 5].

An important issue is the proper timely registration of all business transactions for granting leave to employees of the organization. Failure to comply with the requirements of the legislation on the provision and calculation of leave is accompanied by sanctions and fines imposed on both responsible persons and the company. To detail the information on holiday calculations, it is advisable to use the primary document "Statement of holiday pay".

Conclusions. Remuneration is a time-consuming and integral part of all levels of management. Documenting working hours and the number of employees helps to strengthen control over employees' compliance with labor discipline. In addition, it ensures the accuracy of calculations of payments to employees and the correct use of funds for wages, facilitates the compilation of statistical reporting.

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