

T. Shterma¹,
orcid.org/0000-0002-7623-3738,
V. Fatkhutdinov^{*2},
orcid.org/0000-0003-1231-5379,
M. Prodanchuk³,
orcid.org/0000-0003-3504-4583,
O. Bernaziuk⁴,
orcid.org/0009-0004-0203-0964,
Yu. Synytsia⁵,
orcid.org/0000-0001-7506-017X

1 – PHEI “Bukovinian University”, Chernivtsi, Ukraine
2 – Interregional Academy of Personnel Management, Kyiv, Ukraine
3 – National Scientific Centre “Institute of Agrarian Economics”, Kyiv, Ukraine
4 – European University, Kyiv, Ukraine
5 – Zaporizhzhia National University, Zaporizhzhia, Ukraine
* Corresponding author e-mail: mfkoorg@gmail.com

ORGANIZATIONAL-LEGAL AND ACCOUNTING-ANALYTICAL ASPECTS OF PAYROLL

Purpose. To establish directions for improving the organizational, legal, and accounting and analytical aspects of payroll, the state of legal support of the payroll organization. To identify gaps in the legal framework; develop directions for its change. To offer recommendations regarding improvement of payroll accounting organization, increasing incentive function of wages, areas of reorganization of analytical payroll accounting.

Methodology. General scientific and special methods of knowledge are used: statistical analysis – to substantiate the inadequacy of institutional legal instruments for operational regulation of payroll accounting; comparison – to expand the use of local law; analysis and synthesis – to identify the reduction of the motivational function of the payroll accounting; induction and deduction – to develop stimulating payroll accounting, changing the salary structure, increasing differentiation in wages; critical analysis – to improve the analytical accounting model; formal and legal methods – to propose a change in legislative norms.

Findings. There is a well-founded need for operational reorganization of payroll accounting. For the legal support of operational reorganization, it is proposed to expand the use of local law. Improvements to the analytical accounting model for simplifying data processing, implementation of detailing of payroll accounts, grouping of data by types and forms of payroll are proposed. The approach of reorganizing payroll accounting by changing the shares of the components in the salary structure, ensuring the possibility of normalization and standardization, and expanding the premium form of payroll accounting is proposed.

Originality. It is indicated that there are such functions of local law as adaptability, efficiency, providing the opportunity to expand the scope of analytical accounting. The importance of implementing the principle of transparency of payroll accounting to ensure production efficiency is indicated. Changes to the legislation of Ukraine regarding: premium payments, peculiarities of accounting with tying wages to foreign currency, legal definition of in-kind payment are proposed.

Practical value. The proposed changes to the legislation of Ukraine, proposals for the expansion of analytical accounting will expand the possibilities of payroll accounting, improve the motivation of employees, and increase the efficiency of production.

Keywords: *accounting, remuneration, organizational and legal support, local law, legal norms*

Introduction. Due to the significant impact of the crisis, the increase in the dynamics of changes in the conditions of production activity, the effective organization and legal provision of accounting for labor wages is of particular importance due to its social importance and importance for the sustainable functioning of the enterprise/institution. Clarity of the implementation of organizational and legal aspects of payroll accounting is also required by the fact that wages are the basis of taxation, and this increases the attention of the tax service to the specified area of accounting.

It is also important that in conditions of crisis, lack of qualified personnel as a result of population migration due to military threats, mobilization, etc., business entities should reduce their costs and use all opportunities to increase the efficiency of production activities, in particular, by increasing the motivational function of wages. The indicated motivational function is currently insufficient due to the fact that the basic salary, the share of which in the volume of wages in the country exceeds the totality of all other payments, does not meet the consumer needs of employees and their families.

Nowadays enterprise management has expanded rights not only regarding the organization of accounting, but also regarding the formation of its own accounting policy. Certain areas of the accounting policy chosen by the management of enterprises directly affect the organization and procedure of accounting for labor remuneration. In order to increase the efficiency of the company's activity, the management more often

resorts to the use of new forms of labor relations regulation, new methods of material encouragement of employees, which requires changes in the organization of accounting for labor wages and its proper legal support.

Changes in the legislation in this area do not always regulate the need to improve accounting with sufficient efficiency, which requires the introduction of the documents of local law. The effectiveness of the regulation of the organization of labor accounting using local legal norms directly contributes to the achievement of the company's goals and therefore becomes a factor in evaluating the effectiveness of management.

To increase the effectiveness of payroll accounting, its organization requires the involvement of all directions, tools, and accounting systems. At the same time, Ukrainian enterprises often neglect the proper organization of analytical accounting, which, in particular, leads to a significant narrowing of the possibility of operational management measures to eliminate gaps in the activities of enterprises.

In view of the above, the following becomes relevant: research on the organization and legal support of payroll accounting, in particular analytical accounting; identification of gaps in the regulatory and legal acts that regulate the specified issues, and the development of areas for improvement in the organizational and legal aspects of payroll accounting.

Literature review. The importance of organizational-legal and accounting-analytical aspects of wage accounting is indicated by the depth and relevance of the questions raised by scientists on this issue. Thus, Podolianchuk [1] stated that the complexity of accounting for wages is caused by fundamental differences in the views of scientists and legal experts on its na-

ture. Author [1] also studied the concept of “wages” and indicated that the concept of “wages” is not defined in legal documents. Further, the author [1] carried out an analysis of the peculiarities of accounting in the conditions of martial law, which is considered in the presented article.

Hurenko [2] indicated that the conditions of the war led to the need to expand the interpretation of wages as a monetary reward to an employee for work/services, and based on the norms of Law of Ukraine No. 108/95-BP “On Labor Payment”, the possibility of payment of wages was indicated partly not in cash, but in kind (no more than 30 % of the total amount). Hurenko [2] claims that this will contribute to not increasing the money supply in the economy. Aspects of this problem are considered in the presented article.

Krokhmal, et al. [3] indicated the improper institutional regulation of the sphere of labor remuneration, in particular, using the example of improper regulation of the minimum wage and the improper use of the specified tool for the implementation of reproductive, stimulating and other functions of wages.

Skliaruk, et al. [4] researched the peculiarities of organizational and legal aspects of accounting for wages under martial law. The limitations of traditional accounting in the new conditions are indicated, which leads to the need to introduce more flexible forms of remuneration, and this, according to Skliaruk, et al. [4], will contribute to increasing the efficiency of economic activity of enterprises. It is indicated that the insufficient efficiency of the specified activity is caused by the failure to provide the motivational function of wages. This issue is discussed in detail in the presented article.

Yaremenko [5] researched new forms of labor organization and accounting, in particular, the introduction of grades for the operational change of the permanent part of the salary according to the worker’s contribution to the result of the enterprise’s economic activity. This increases the role of the organization of analytical accounting to take into account the individual contribution of each employee, which is given attention in the presented work. Yaremenko [5] also indicated the need to direct accounting and analytical work to increase the motivation of employees, primarily qualified and gifted personnel.

Gutsalenko, et al. [6] indicated the tendency to increase the use of individual wages in the accounting, which takes into account the quality and results of work. At the same time, as a mechanism for such accounting, Gutsalenko, et al. [6] defined a “flexible tariff” based on the existing tariff system. Alternative proposals regarding the reorganization of wage accounting and the introduction of individual approaches to wages are given in the presented work.

Voronko, et al. [7] discussed in detail the issues of regulatory and legal regulation of accounting and remuneration. It is indicated that the institutional instruments of legal regulation in this area should be supplemented by local acts, but the function of these acts is considered only in terms of their regulatory usefulness. It is also indicated that information on the issue of remuneration should be open to the employees of the enterprise. But the significance and function of this openness have not been considered in detail, so the specified questions needed to be detailed in the given article. The issues of accounting for wages in the article by Voronko, et al. [7] are narrowed down to the issue of compliance of the accounting process with current regulations and the reliability of information in the reports. The problem of the sufficiency of this reported information for analytical accounting is considered in the presented work.

Mashevska [8] provides a description of various payroll accounting systems, details the basic principles of payroll accounting, and examines the salary structure. At the same time, when Mashevska [8] developed prospective methodical and organizational directions for the improvement of wage accounting, the need to change the ratio of the components of the wage in its total amount was not indicated. This issue is discussed in this article.

Bondar [9], comparing the organizational and legal mechanisms of wage accounting in Ukraine and Canada, pointed out the difference in the introduction of the regulatory institutional instrument – the minimum wage and the advantage in its differentiation according to the main characteristics. In general, Bondar [9] stated that wages in Ukraine do not stimulate the growth of production efficiency and sustainable development. These issues are considered in more detail in the presented work.

Sulimenko [10] investigated the shares of basic, additional wages, and other payments in the total amount of accounting for labor payments by industry. It is indicated that the basic salary in the country is 57.3 % of the wage fund. A significant disproportion of the share of the basic salary by more than 2.5 times by industry was noted. At the same time, no explanation was provided for such sectoral disparities.

Gurina, et al. [11] pointed out the importance of such a direction of improving payroll accounting as the expansion of operational display in analytical accounting and meaningful disclosure of the specified information in financial reports and expanded provision of data for management decision-making. These provisions are investigated in the presented article.

Ocheretko, et al. [12] identified deficiencies in the regulatory and legal support for the organization of labor accounting and payroll taxation. One of the ways to solve this problem is the elimination of discrepancies in legislation and the legal expansion of the use of normative documents of the enterprise.

Drobyazko [13] noted that the issues of contractual regulation of labor remuneration are not sufficiently regulated in the legal field, which narrows the possibilities of additional material motivation of employees, detailed the regulatory and legal support of the organization of accounting for labor remuneration with the determination of the level of normative documents of the enterprise as a sphere of microeconomic regulation of accounting. At the same time, Drobyazko [13] did not investigate the possibility of using company documents for the legal settlement of issues of additional material motivation of employees.

During a thorough study of the indicated issues, the problems of the operational response of the accounting policy of enterprises to dynamic challenges were left out of consideration by scientists as well as proposals on the organization of payroll accounting, aimed at increasing the motivation of employees. Aspects of the organization of accounting for labor wages, which lead to a reduction in the stimulating function of wages, have not been sufficiently studied. The prospects of analytical payroll accounting are also not sufficiently revealed.

Purpose. To investigate ways of improving the organizational-legal and accounting-analytical aspects of payroll accounting. To do this, it is necessary to solve the following tasks: research on the state of legal support for the organization of payroll accounting, to identify gaps in the regulatory and legal framework, and develop directions for changes, to offer recommendations regarding: improvement of the organization of accounting for wages, increasing the incentive function of wages, directions for reorganization of analytical accounting of wages.

Methods. For the research, the results of which are given in the presented article, general scientific and special methods of cognition were used. The methods of statistical analysis were used to determine the insufficiency of institutional legal instruments for operational regulation of the organization of accounting for wages. The comparison method is used to propose the expansion of the use of local law documents for the legal provision of operational reorganization of payroll accounting.

The method of analysis and synthesis was introduced to identify the reduction of the motivational function of wages in recent years. The method of induction and deduction is used to develop approaches to motivating employees, reorganizing payroll accounting, changing the salary structure, giving more importance to systems and forms of payment that are alternative to the basic salary, increasing the differentiation of wages according to the contribution of employees to the result of

production activity according to the complexity of tasks, the level of intensity/difficulty of work, the place of workers in technological processes, etc.

The method of critical analysis made it possible to propose an improvement of the analytical accounting model.

The method of logical abstraction made it possible to substantiate the need for the principle of transparency to ensure the efficiency of production. The formal-legal method made it possible to propose changes to the legislation of Ukraine regarding: premium payments, peculiarities of tying wages to foreign currency, legal definition of the in-kind form of remuneration.

Results. Legislative and regulatory acts are used for legal regulation of payroll accounting. At the same time, the organizational and legal aspects of payroll accounting should be based not only on the regulatory and legislative framework on these issues, but also on the norms of local law, which should properly adapt the legal provisions of the current legislation to changes in the operating conditions of an individual enterprise and specify organizational issues of payroll accounting, which are summarized in the country's legislation and industry standards. Legislative acts form the generalized grounds for standardizing wages. Operational specification of the specified grounds for taking into account the peculiarities of labor accounting at a separate enterprise should be carried out according to local law documents, which determine the peculiarities of organizational aspects of accounting at the specified enterprise. Thus, the specified documents of local law introduce the process of differentiation of the legal regulation of labor remuneration.

The legal substantiation for the use of local law norms to regulate payroll accounting is Clause 2, Article 8, Section III of the Law of Ukraine No. 996-XIV "On Accounting and Financial Reporting in Ukraine", according to which the organization of the enterprise's accounting must be handled by its owner or his/her appointee management and, accordingly, bear all responsibility for it.

The role of local legal regulation is all the more important, as effective tools of influence on the level of labor productivity appear in the management of the enterprise under the local regulation of payroll accounting issues. As stated in Burnyagina's article [14], the uncertainty of the very term "local legal regulation" in the legislation of Ukraine limits the use of the company's regulatory documents for internal regulation of accounting. Therefore, in order to avoid legal conflicts, generally used accounting standards based on local law documents require the application of standards-additions and standards-adjustments to current laws, elimination of discrepancies in legislative standards and uncertainty in their legal interpretation, as this leads to uncertainty in the application of local law.

An example of uncertainty is also the presence of disagreements in the interpretation of the concept of "wages" in the scientific literature, which is contributed by the lack of legislative standardization of this concept [14]. Sometimes payment of labor is equated with wages, sometimes it is interpreted as a system of organizational measures, which, in particular, includes accounting and payment of wages [1].

There are also differences in the legal interpretation of the definition of "wages", in particular in Part 2 of Article 94 of the Labor Code and Article 1 of Law of Ukraine No. 108/95-VR. The interpretation of this concept in the Labor Code is more legally balanced, since Article 1 of the Law of Ukraine No. 108/95-VR states that wages are remuneration paid to an employee "under an employment contract". At the same time, the first paragraph of Part 2 of Article 94 of the Labor Code states that wages are paid for "work performed" without specifying the legal grounds for payment, and this expands the possibilities of engaging in various legal relations between the employer and the employee, according to which accounting, accrual and payment of wages are implemented.

Also Article 2 of the Labor Code contains a much broader list of inadmissible discriminatory restrictions on employees than the list of reasons for reducing wages through no fault of

the employee, given in Article 21 of the Law of Ukraine No. 108/95-VR. In order to eliminate differences in the interpretation of the specified legal norms, the specified Laws of Ukraine require coordination.

It is also necessary to clarify Article 47 of the Labor Code, which indicates the possibility of applying "sanctions and fines" to the employer in case of improper settlement with the employee, but does not specify the amount of the specified "sanctions and fines", which reduces the level of obligation to comply with the specified norm.

Significant dynamism of changes in the external and internal conditions of enterprise activity require regulatory legal instruments of operational action. As institutional tools for the operational regulation of labor accounting, the legislation introduced: the amount of the minimum wage [3] and the income tax rates of the working part of the population [15, 16]. But, in the conditions of a significant deficit of the country's budget, the possibilities of reducing tax rates are significantly limited. Due to the shortage of the state budget, the possibilities of meeting the requirements of Article 9 of the Law of Ukraine No. 108/95-VR as to the amount of the minimum wage are also reduced.

The shortcomings of operational institutional regulation of accounting for wages are confirmed by a study of the change in the ratio of the minimum wage and the living wage in 2021–2023 using Minfin data [17, 18] (Fig. 1).

A decrease in the specified ratio in 2021–2023 will be observed for the first time in the studied period, which indicates a decrease in the regulatory role of the minimum wage in conditions of significant challenges.

In the same period of 2021–2023, using the data of Minfin [17] and the State Statistics Service of Ukraine [19], there is also a significant decrease in the ratio of minimum and average wages (Fig. 2).

This leads to the fulfillment of the requirements specified in Article 9 of the Law of Ukraine No. 108/95-VR on ensuring the stimulating role of the minimum wage to increase labor efficiency.

The data presented in Fig. 2 also indicate a significant decrease in the rate of growth of the average wage relative to the

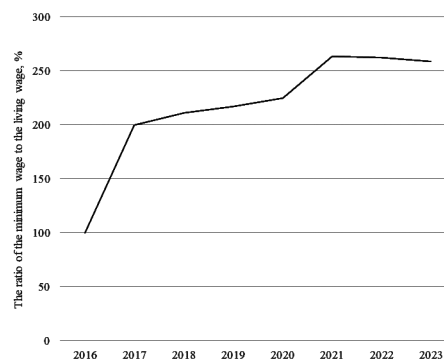


Fig. 1. The ratio of the minimum wage and the living wage, %

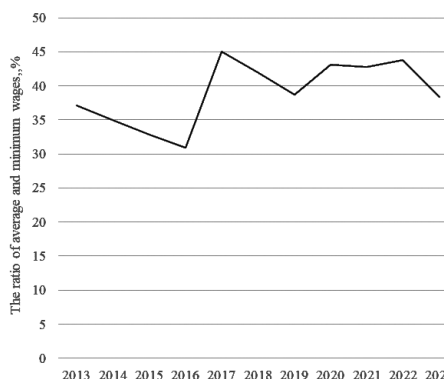


Fig. 2. Ratio of average and minimum wages, %

rate of change in the minimum wage, which also indicates a decrease in the stimulating role of wages.

At the same time, under the conditions of external aggression, the situation with accounting and payment of wages worsens significantly. With the implementation of remote work, permanent air alarms, problems arise: accounting for working hours; accounting and taking into account the amount of labor of the company's workers, involved by the military administrations in liquidation of the consequences of bombings, etc.

This increases the importance for the operational reorganization of the accounting of labor documents of local law, but also increases the risks of their application due to a significant level of their legal uncertainty in the regulatory and legal field of Ukraine.

The formation of permanent salary arrears, which is caused by the unstable work of enterprises and/or insufficiently efficient organization of this work, also becomes a problematic issue of accounting for wages. According to the State Labor Service of Ukraine [20], the dynamism of external and internal threats is caused not only by a significant amount of salary arrears, but also by significant fluctuations in the level of arrears, even in relatively short periods of time (Fig. 3). This also indicates an inefficient organization of wages and leads to a decrease in the stimulating role of wages.

There are various reasons for the formation of debt to employees for wages. The most common of them are specified in the table, made according to the data of the State Labor Service of Ukraine [20].

Under certain circumstances (reasons) for the formation of wage arrears, there are approaches to the organization of labor remuneration, based on the legal norms of the current legislation.

Thus, in the case of force majeure circumstances, under which it is impossible to continue production activities and, accordingly, to conduct accounting, calculation and payment of wages, employers can use the following ways: declare layoff (suspension of economic activity) in accordance with the provisions of Article 34 of the Labor Code or suspend execution of contractual relations with the employee. According to the State Labor Service of Ukraine [20], employers more often use the method of suspending economic activity.

According to the norms of Article 113 of the Labor Code, the following options for suspending economic activity are possible: the first is not due to the fault of the employee, and then wages for the period of downtime must be paid in an amount not less than 2/3 of the tariff rate at which the employee worked; the second – if there is a threat to the life and health of the employee, and then the employee must be paid the average salary. For obvious reasons, the employer often chooses the first option.

The implementation of the regime of suspension of economic activity must be accompanied by relevant documents of local law, in particular, an order of the head. As it can be seen from the Table, managers of state-owned enterprises resort to the introduction of layoffs or suspension of operations more than 3.5 times more often than managers of commercial enterprises.

Since in the case of suspension of the employment contract with the employee, compensation of the wages due to

Reasons for the formation and amount of salary arrears in 2023

| Reasons for the formation of salary arrears | By the form of ownership of the enterprise, million hryvnias | | Total, million hryvnias |
|---|--|------------|-------------------------|
| | State | Commercial | |
| Bankruptcy | 316.56 | 78.6 | 395.165 |
| Reduction of production | 132.54 | 236.84 | 373.042 |
| Failure to receive a state order | 272.45 | 22.51 | 293.667 |
| Inter-industry price disparities | 245.65 | – | 258.99 |
| Suspension of economic activity | 187.67 | 52.8 | 240.68 |
| Untimely settlements with consumers | 166.19 | 45.95 | 221.397 |
| Combat actions | 59.279 | 69.696 | 151.05 |

him/her according to the current legal norms is entrusted to the aggressor country and the employer is released from the obligation to pay wages, this is also a circumstance of the formation of arrears of wages.

The suspension of the employment contract is especially appropriate when the employer loses contact with the employee and there is a high level of uncertainty about the employee's fate under the conditions of martial law, because it: fully complies with the current legal norms; allows one, if necessary, to keep the employee's workplace; reduce labor costs and tax payments.

Even under the conditions of suspension of the employment contract, the accounting service of the employer must continue accounting and calculation of wages and other payments due to the employee.

At the same time, the suspension of economic activity means a lack of funds even for reduced wage payments, as evidenced by the presence of the term "suspension of economic activity" in the list of reasons for the formation of wage arrears (Table). First of all, it contradicts the norms of Article 113 of the Labor Code, secondly, accounting needs to be reorganized.

Since the specified causes of salary arrears, in most of them, can be realized at the enterprise simultaneously, this, accordingly, requires their separate reflection in accounting and analytical reporting, in particular, to increase the effectiveness of management actions to neutralize the effects of the specified causes, at all levels of management, including institutional levels.

Salary arrears are proposed to be reflected as a debit to sub-account 661 and a credit to sub-account 662, with possible separation due to reasons of arrears on sub-accounts of the third order of sub-account 662.

This also allows solving the problem of insufficient informativeness of reporting, first of all, the "Report on financial status" regarding the reasons for arrears on wages.

This problem is solved by:

- inclusion of additional sub-items under the specified sub-accounts of the third order of sub-account 662 to the article "Report on financial condition" under code line 1630, where the specified debt is taken into account;

- introduction of the corresponding structural item in the Notes to the annual financial statements and in the Explanatory Note.

The plan will simplify the integration and analysis of the specified data at the industry and state level, which will contribute to prompt adoption of relevant institutional decisions and legal norms to solve the problem of salary arrears.

A way of normalizing salary arrears of such sizes (Fig. 3) can be the establishment of rules for short- and long-term accounting of obligations to employees at the national level.

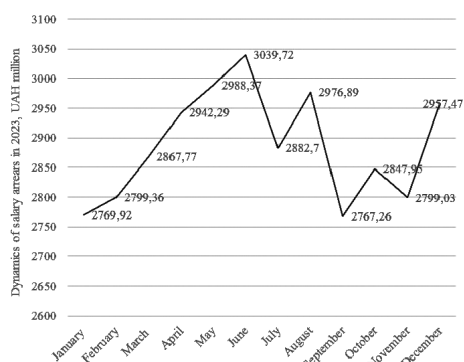


Fig. 3. Dynamics of salary arrears during 2023, UAH million

As can be seen from the given Table, the factors of the formation of salary arrears have a greater impact on enterprises and organizations of state rather than private ownership. This indicates a lower level of adaptability of state enterprises to new challenges and a lower level of readiness to introduce new approaches, norms of local law in the organization of labor remuneration, deviation, if necessary, from established forms of accounting.

This requires the introduction of new approaches to the formation of the accounting policy of enterprises. For example, due to the lack of highly qualified personnel, a number of branches of Ukraine, first of all, the IT sphere, are implementing new forms of organization of accounting for wages, reorganizing the structure of accounting for wages for changes in the shares of its components in the total amount [21].

According to the practice of accounting and analytical work in this area, it is recognized that an increase in the basic salary has less motivating value for the staff than other rewards that are commensurate with the production achievements of the employees. Since the basic, additional and other incentive payments are the components of the salary, then, due to the reduction of the motivating role of the basic salary, the basis of the material stimulation of employees in such innovative areas as IT is precisely those components that do not belong to the basic salary and which are detailed in p. 2.2 and Clause 2.3 of Section 2 of the Instructions on Wage Statistics, introduced by Order of the State Committee of Statistics No. 5 of 2004.

First of all, this concerns the spread of such forms of remuneration as: bonuses (for example, a referral bonus for finding a new employee in case he/she signs a long-term agreement); annual awards; bonuses for improving labor efficiency indicators; payment of part of the profit after the implementation of the project, etc. [22].

The restraining factors of the necessary changes in the wage structure with preference to types of additional remuneration are: the instability of the legal framework in this area and certain inconsistencies in its provisions, significant variability of tax rates and regulatory changes in the composition of pre-tax payments; legal non-regulation (the first in GAAP 26 "Payments to employees") of the reflection of certain types of payments in the accounting, etc.

At the same time, orders for operations or stages of production project implementation and, accordingly, reports/information about the work performed can be used as primary documents for accounting for the amount of work performed. The legal basis for the use of such forms of labor accounting can be an order on the enterprise, in particular, the Order on the accounting policy of the enterprise.

This approach leads to a radical change in the organization of payroll accounting. For example, the problem of accounting for an employee's working time disappears, since the main thing is not the quantity of work, but its quality. This significantly reduces the load on the information means of accounting, because personnel accounting is simplified and the volume of operations of automated reconciliation of personnel accounting and payroll accounting is reduced. Document flow is also significantly simplified.

This also makes it possible for some industries to increase the relevance of the assessment of the effectiveness of labor costs, in particular, the expediency of overspending of the wage fund. Such an assessment is often made by comparing the volume of salary calculations with its planned indicator, and the assessment of overspends of the salary fund – with the above-planned result of the enterprise's activity using the method of proportional calculation of labor costs per unit of products/services. The specified approach does not provide an opportunity to fully obtain a relevant assessment of the economic efficiency of overspending of the wage fund in the dynamic production process. Therefore, it is worth evaluating the effectiveness of changes in the wage fund by the difference between the accrued wages of the adjusted wage fund and the obtained rate of growth/decrease in the volume of manufac-

tured products/services or the financial result of the enterprise. This makes it possible to dynamically assess the contribution of each employee to quickly compare the efficiency of his/her work with the form and amount of additional wages.

The above said in general strengthens the importance of analytical accounting, in particular for the operational analysis of the impact of various forms of remuneration on the productivity of the enterprise and, even, the industry.

The issues of analytical payroll accounting, which relate to personnel accounting, labor accounting, financial and other forms of reporting on these issues, not only organizationally, but also informationally, are significantly interconnected, so only with their consistency the proper level of implementation of the basic principles of labor payment can be achieved. This is especially important given the fact that analytical accounting is neglected at a significant number of Ukrainian enterprises.

Analytical accounting should take into account the non-homogeneous nature of labor costs. The specified expenses should be grouped according to separate characteristics, such as the qualifications of the employees, the composition of the employees, etc. At the same time, the features and even the principles of classification proposed in the existing regulatory and legal framework do not always correspond to modern realities, because, first of all, they are related to the accounting of working time expenses, the shortcomings of which are indicated above, therefore other legal approaches to the organization of accounting are needed for cost grouping.

Since the proposed approaches are innovative, they also require legal support. Currently, the legal provision of the organization of accounting for labor remuneration can be adapted to changes in the circumstances of production activity in an operational manner only, as indicated above, by documents of local law. The local documents of the enterprise, which provide such legal bases for accounting for wages, can be "Order on the accounting policy of the enterprise", "Regulations on bonuses and collective (or individual) agreements", "Working plan of accounts", etc.

The specified local documents of the enterprise also allow implementing the necessary changes in the salary structure, in particular, a significant increase in the share of the premium form of remuneration.

It is worth noting that the use of the premium form of stimulation is even more expedient, since, unlike some other forms of material stimulation, the maximum amounts of premiums in the regulatory and legal field of Ukraine are not limited.

The expediency of introducing premiums is also based on the fact that their amount, unlike, for example, surcharges, is not constant. The size of bonuses may increase or decrease in accordance with the local documents of the enterprise, including the "Regulations on payment of bonuses", the bonus may also not be paid at all.

Accounting of premiums under Article 2 of the Law of Ukraine No. 108/95-VR is carried out as a record of additional salary, therefore it is advisable to use sub-account 6612 "Additional wages" for their calculation and not sub-account 6613 "Bonus and other incentive payments", as suggested in Mashenska's article [8]. The legal substantiation for using sub-account 6612, and not 6613, is that the latter is intended for bonuses for continuous work at the enterprise [8], and sub-account 6612 is for bonuses for quality performance of work tasks.

The specified inconsistencies in the legislation of Ukraine regarding the accounting of bonuses are, first of all, a consequence of the unclear distinction between bonus payments in the regulatory and legal field, in particular, payments due to the choice of an established wage system, and bonus payments that are not due to the specified systems. Therefore, it is proposed to add a norm to the last paragraph of Article 95 of Chapter VII of the Code of Labor Laws of Ukraine: "... , premium systems shall be created. The terms and amounts of bonuses are established in the Regulation on the payment of bonuses, which can be an appendix to a collective or individual agreement, or ap-

proved by an order of the employer in agreement with the trade union organization or representatives of the labor team”.

The proposed approach presents an opportunity to normalize and standardize the process of granting bonuses to employees, which, accordingly, will ensure transparency of accounting for employees and, thereby, increase the stimulating role of wages. At the same time, it will improve the process of planning labor costs in the structure of the company's total costs.

The transparency of accounting for bonuses for employees is also appropriate given the heterogeneity of labor costs. Therefore, when forming documents of local law, the task of substantiating this heterogeneity according to the main characteristics: qualification, quality, pace of work execution, etc., in particular, when determining the order of grouping costs by characteristics, arises.

This allows substantiating the need for the principle of transparency to ensure production efficiency.

The transparency of the accounting of various forms of additional wages, in particular, bonuses, contributes to the involvement of all employees in the process of evaluating the results of everyone's work and ensuring a fair distribution of jointly earned money. It also stimulates employees to improve their qualification level and, in general, ensures a constant increase in the efficiency of the use of labor resources.

In this way, the principle of transparency ensures the implementation of one of the main functions of the organization of accounting for wages – increasing the efficiency of production.

It is also worth paying attention to the accounting practice in the IT sphere – tying wages to foreign currency, which is appropriate in case of significant exchange rate changes, a significant level of inflation, the spread of the practice of remote work (freelance) from other countries of the world, etc.

At the same time, tying wages to foreign currency contradicts the provisions of Article 3 of the ILO Convention No. 95, which stipulates the payment of wages only in money, the circulation of which is recognized by the legal framework of the country, Article 23 of the Law of Ukraine No. 108/95-VR, Article 12 of the Law of Ukraine No. 2473-VIII “On Currency and Currency Operations”, Resolution No. 5 of the Board of the National Bank of Ukraine from 2019, etc. Therefore, it is expedient to keep records of wages in the national currency, and transactions accounting for the exchange rate difference of the national currency should be carried out as additional wages. Such an accounting procedure, under the conditions of the spread of the practice of tying wages to foreign currency, requires the application of the supplementary norm to Article 23 of the Law of Ukraine No. 108/95-VR. For this purpose, Paragraph 4 of Article 23 of the specified law is proposed in the following wording: “The collective agreement, as an exception, may introduce the determination of the amount of wages in foreign currency, which in accounting is subject to conversion into the national monetary unit at the rate of the National Bank of Ukraine at the time of calculation”.

The specified provisions of Article 3 of the ILO Convention No. 95 also contradict the practice of calculating wages partially in kind, which is widespread, first of all, in the agricultural sector. Although Article 23 of the Law of Ukraine No. 108/95-BP recognizes the possibility as an exceptional payment “in kind”, the share of which should not exceed 30 % of the accrued wages, and only in the case of confirmation of this possibility by a collective agreement and in the absence of the goods with which the wages are paid, in the list of goods provided in Resolution of the CMU No. 544 of 1993.

The total amount of accrued wages should be the basis of taxation in the presence of an in-kind share in the salary according to clause 164.2.1, clause 164.6 and clause 16-1 of subsection 10 of Chapter XX of the Tax Code of Ukraine. With this form of payment of a share of wages in kind, for the analytical accounting of the specified share, subaccount 664 “Calculations for wages in kind” should be introduced.

A more substantiated legal way is the accounting of in-kind forms of remuneration as the sale to the employee, with his/her consent, of the goods/services of his/her own enterprise and the deduction of the value of the specified goods/services from the amount of wages to be paid. The legal basis for such wage accounting actions is letter No. 18-1249 of the Ministry of Labor and Social Policy of Ukraine dated December 21, 2001, according to which the actions are introduced as forced to reduce wage arrears.

At the same time, it should be noted that there is no definition of “natural form of remuneration” in the legislative framework of Ukraine. And this also requires amendments to the legislation. Therefore, until Article 1, Section 1 of the Law of Ukraine No. 108/95-VR, in the second paragraph, the following provision is proposed – addition: “In-kind form of remuneration is a reward in non-monetary form, but in the form of goods or services, which the employer pays to the employee at their cost price for the work performed by him/her”.

Changes in the legislation related to the conditions of martial law led to a significant complication of the accounting and analytical aspects of wages. This applies, for example, to the organization of labor accounting for the involvement of company employees in socially useful work unrelated to the production process, when their work is not aimed at obtaining profit. The involvement of the company's employees in socially beneficial works takes place, for example, to eliminate the consequences of emergency events related to military actions, in particular, for civil infrastructure. According to Resolution of the CMU No. 753 of 2011, accounting for their work and payment for it must be carried out by the enterprise. The size of the payments should not be less than the average salary that they received for the performance of their professional/official duties at the enterprise.

The above raises questions regarding the organization of accounting for the labor of the specified employees and the procedure for attributing the specified costs to the cost price of the company's products/services, especially given the priority of checks by the Tax Service of compliance of the calculation of the cost price of products/services with the provisions of Article 188 of the Civil Code, which stipulates the procedure for determining the tax base.

The accounting of the work of the specified employees should be regulated by a local legal document, for example, by the order of the manager or owner of the enterprise, and the process of accounting for work should be coordinated with the organization (service) that is authorized to perform socially useful works.

According to clause 11 of GAAP 16 “Costs”, the cost of production should include both direct labor costs and variable general production costs. Since only the costs related to the object of production activity should be included in the direct costs, this narrows the classification of the costs of wages of employees involved in socially useful works to direct costs. At the same time, since according to GAAP 16, variable general production costs can be used to account for the costs of production and manufactured products, this forms a legal basis for attributing the costs of the wages of the company's workers involved in work unrelated to the production process to variable general production costs.

This allows using the following account correspondence: General production costs (account 91) – “Variable costs”, are distributed by each cost object and written off (Dt 23–Kt 91).

The way to solve this problem can also be the application of another approach to the accounting of costs and losses, which, according to GAAP 3, are also not related to the production activity of the enterprise, and are not repeated periodically. Accounting for such expenses and losses is kept on account 99 “Extraordinary expenses”.

Not only direct costs due to the occurrence of extraordinary events, but also costs for liquidation of their consequences, including, in accordance with GAAP 3, wages of workers involved in liquidation of the specified consequences, can be attributed to the specified costs. Then the correspondence of

the accounts takes place as follows – the expenses incurred are reflected as a debit to one of the sub-accounts of account 99 (sub-account 992 “Loss from man-made disasters and accidents” or sub-account 993 “Other extraordinary expenses”), and their write-off is as a credit to sub-account 794 “Result of extraordinary events” account 79 “Financial results”.

This also requires entering data on the composition and amount of these costs into the notes in the financial statements, and in the report on financial results – to indicate the amount of labor costs for each extraordinary event [23, 24].

The efficiency of production activity is influenced by the organization of analytical accounting, which, with the digitization of the accounting process, can provide not only integral data on the volume of manufactured products, their cost price, etc., but also information on the contribution to the integral indicators of each employee, the formation of his/her individual accounting portfolio, to determine the level of his/her motivation and identification of opportunities to increase it through the introduction of additional remuneration and analysis of the effectiveness of the introduced new norms of financial stimulation of employees.

In order to improve the model of analytical accounting, to simplify data processing, it is advisable to detail labor accounts by introducing analytical sub-accounts of the second and third order in order to group data by types and forms of labor payment. For example, under account 661 “Calculations for wages”, sub-account of the second order 661.1 “Calculations for accrued payments”, introduce analytical sub-accounts of the third order: 661.1.1, etc. “Calculations for additional wages” in its various forms; 661.1.2, etc. “Calculations of unpaid wages” in terms of individual reasons for non-payment, in particular due to forced downtime (suspension of economic activity), etc.

Expanding the use of data grouping by types and forms of remuneration in analytical accounting will allow one not only to evaluate the effectiveness of the salary structure, increase or decrease the importance of certain forms and payment systems on the performance of each employee and groups of employees based on qualifications, work experience and other characteristics, but also provide information for operational management actions.

Conclusions. It is indicated that the state of war prompts the introduction of remote work, the need to interrupt the production process due to air alarms, etc., which increases the problem of accounting for labor when accounting for working hours. This leads to the need for operational reorganization of labor accounting – according to results, efficiency, etc.

The insufficiency of existing legislative and regulatory tools for operational institutional regulation of the organization of accounting for labor remuneration, in particular, for the proper stimulation of workers to increase labor efficiency, was specified. Therefore, it is proposed to expand the use of local law documents for legal support of the accounting organization. It is indicated that in conditions of significant dynamism of external challenges, local legal regulation of wage accounting acquires a new meaning due to the possibility of using its functions such as adaptation, the function of operational legal support for changing the shares of individual forms of labor payment in the total amount of wage payments, the function of information support for management actions for expanding the scope of analytical accounting, the function of effectively increasing the stimulating role of wages. The different degree of readiness to use new approaches, norms of local law in the organization of remuneration of enterprises of different forms of ownership is pointed out. It is indicated that in order to increase the use of local legal regulation of accounting for labor remuneration, it is necessary to determine its legal provisions in the Legislation of Ukraine.

The growth of wage arrears in the country as a whole is noted. It is indicated that the causes of indebtedness, in most of them, can be realized at the enterprise at the same time. It is noted that in order to increase the effectiveness of management actions at all levels, including institutional ones, in order to neutralize the ef-

fects of the specified reasons, accounting reorganization is required. For this purpose, a separate display of the reason for indebtedness in accounting and analytical reporting is proposed.

It is indicated that the accounting of wages should not only ensure the direct dependence of the amount of wages on the main results of the employee’s work, but also be the organizational basis for improving the indicators of this work, an incentive to increase its efficiency, contribute to the permanent improvement of the quantitative and qualitative results of production activities.

Based on statistical data, it is indicated that the motivational function of wages has decreased in recent years. In order to stimulate employees, it is proposed, first of all, to reorganize wage accounting, change the wage structure, give greater importance to systems and forms of payment alternative to the basic wage, increase differentiation in wages according to the contribution of workers to the result of production activity by the complexity of tasks, the level of intensity/difficulty of labor, the place of workers in technological processes, etc.

It is indicated that the restraining factors of the necessary changes in the wage structure are: the instability of the legal framework in this area and certain inconsistencies in its provisions, significant variability of taxation rates and changes in the composition of pre-tax payments; normative non-regulation (the first in GAAP 26 “Payments to employees”) reflection in the accounting of some types of payments, etc.

An approach to reorganizing payroll accounting, in particular, for changes in the wage structure, is proposed. This approach presents an opportunity to normalize and standardize the process of awarding bonuses to employees, which, accordingly, will ensure transparency of accounting for employees and thereby increase the stimulating role of wages in the enterprise team. At the same time, it will improve the process of planning labor costs in the structure of the company’s total costs.

This made it possible to substantiate the need for the principle of transparency to ensure production efficiency. Thus, the principle of transparency forms one of the main functions of the wage accounting organization. The transparency of the accounting of various forms of additional wages, in particular, bonuses, contributes to the involvement of all employees in the process of evaluating the results of everyone’s work and ensuring a fair distribution of jointly earned money. It also stimulates employees to improve their qualification level and, in general, ensures a constant increase in the efficiency of the use of labor resources.

Changes to the legislation of Ukraine regarding: premium payments, peculiarities of accounting for tying wages to foreign currency, legal definition of in-kind payment are proposed.

Since payroll accounting should not only ensure the process of calculation and payment of wages to employees, but also be a reliable source of relevant data for control and management at all levels, proposals have been developed to expand the analytical accounting of payroll calculations.

The need for new analytical accounting approaches to quickly identify the existence of a relationship and the value of the specified relationship between the level and ratio of forms of payment and the labor productivity of each worker is substantiated.

It is proposed to improve the model of analytical accounting, to simplify data processing, in particular, by detailing labor accounts by introducing analytical sub-accounts of the second and third order in order to group data by types and forms of labor. Expanding the use of data grouping by types and forms of remuneration in analytical accounting will allow one not only to evaluate the effectiveness of the salary structure, increase or decrease the importance of certain forms and payment systems on the performance of each employee and groups of employees based on qualifications, work experience and other characteristics, but also will provide information for operational management actions.

The proposed expansion of the number of analytical sub-accounts for accounting and payroll will increase the effectiveness of employee motivation, increase the quality of perfor-

mance of production tasks, facilitate the control of the wage fund and the planning of employee benefits.

References.

1. Podolanchuk, O. (2022). Remuneration and calculations under conditions of maritime: employment relations and accounting aspect. *Efektivna ekonomika*, 5. <https://doi.org/10.32702/2307-2105-2022.5.81>.
2. Hurenko, T. (2022). Accounting for salary and labor relations during the war. *Economy and society*, 36. <https://doi.org/10.32782/2524-0072/2022-36-31>.
3. Krokmal, V., & Parkhomenko-Kutsevil, O. (2022). Public administration of wages. *Investments: practice and experience*, (7-8), 57-63. <https://doi.org/10.32702/2306-6814.2022.7-8.57>.
4. Skliaruk, Ir. (2022). Peculiarities of conclusion and payment of labour and civil law contracts. *Economy and society*, 41. <https://doi.org/10.32782/2524-0072/2022-41-17>.
5. Yarenenko, L. (2020). Problems of accounting and taxation of payments for employee payments and ways to solve them. *Efektivna ekonomika*, 12. Retrieved from http://www.economy.nayka.com.ua/pdf/12_2020/122.pdf.
6. Gutsalenko, L., & Kaprava, O. (2018). Payroll accounting: problems and improvement directions. *Economy and society*, 18, 894-899. <https://doi.org/10.32782/2524-0072/2018-18-124>.
7. Voronko, N. R., Brusov, T. V., & Voronko, R. M. (2020). Normative and legal regulation of labor relations and organizational & methodical aspects of the audit of calculations on wages payments at the enterprise. *Herald of Lviv University of Trade and Economics. Economic Sciences*, 59, 124-131.
8. Mashevska, A. (2021). Organizational and methodological support of accounting and taxation of wages. *Efektivna ekonomika*, 12. <https://doi.org/10.32702/2307-2105-2021.12.205>.
9. Bondar, O. S. (2021). Wages and mechanism of its payments in Ukraine and Canada: comparative analysis. *Actual problems of domestic jurisprudence*, 5, 37-44. <https://doi.org/10.15421/392196>.
10. Sulimenko, L. A. (2018). Accounting and analysis of wage settlements. *Accounting, analysis and audit*, 18, 395-404.
11. Gurina, N., & Bestiuk, A. (2021). Organization of accounting for remuneration at enterprises: problems and ways to solve them. *Economy and society*, 23. <https://doi.org/10.32782/2524-0072/2021-23-13>.
12. Ocheretko, L. M., & Khokhlova, I. A. (2018). Problems of accounting and taxation of payments for employee payments and ways to solve them. *Efektivna ekonomika*, 10.
13. Drobyazko, S. (2020). Organization of accounting staff salaries. *Ekonomika ta derzhava*, (1), 4-8. <https://doi.org/10.32702/2306-6806.2020.1.4>.
14. Burnyagina, J. N. (2018). Concept and legal nature of local legal regulation of wages. *Law and Innovation*, 2(22), 66-74. <https://doi.org/10.31359/2311-4894-2018-22-2-66>.
15. Vasiurenko, L. (2018). Theoretical foundations of the organization of state regulation of the organization of labor remuneration. *Economics of managing the national economy*, 25, 31-34.
16. Edeh, F. O., Zayed, N. M., Darwish, S., Nitsenko, V., Haneko, I., & Islam, K. M. A. (2023). Impression Management and Employee Contextual Performance in Service Organizations (Enterprises). *Emerging Science Journal*, 7(2), 366-384. <https://doi.org/10.28991/ESJ-2023-07-02-05>.
17. Minfin (2024). *Minimum wage in Ukraine*. Retrieved from <https://index.minfin.com.ua/ua/labour/salary/min/>.
18. Minfin (2024). *Living wage in Ukraine*. Retrieved from <https://index.minfin.com.ua/ua/labour/wagemin/>.
19. State Statistics Service of Ukraine (2024). *Population incomes*. Retrieved from https://www.ukrstat.gov.ua/operativ/operativ2013/gdn/dvn_ric/dvn_ric_u/dvn_kv13_u.htm.
20. State Labor Service of Ukraine (2023). *Monitoring of salary arrears*. Retrieved from <https://dsp.gov.ua/mzpz2023/>.
21. Shapovalova, A., & Cherevan, A. (2023). Peculiarities of the accounting policy regarding the main activity of IT enterprises. *Scientific Collection "InterConf+", 40(183)*, 136-143. <https://doi.org/10.51582/interconf.19-20.12.2023.012>.
22. Zayed, N. M., Rashid, M. M., Darwish, S., Faisal-E-Alam, M., Nitsenko, V., & Islam, K. M. A. (2022). The Power of Compensation System (CS) on Employee Satisfaction (ES): The Mediating Role of Employee Motivation (EM). *Economics*, 10, 290. <https://doi.org/10.3390/economics10110290>.
23. Semenets-Orlova, I., Rodchenko, L., Chernenko, I., Druz, O., Rudenko, M., & Poliuliakh, R. (2022). Requests for Public Information in the State Administration in Situations of Military Operations.

Anuario De La Facultad De Derecho. Universidad De Extremadura, 38, 249-270. <https://doi.org/10.17398/2695-7728.38.249>.

24. Sakun, A., Perevozova, I., Kartashova, O., Prystemskyi, O., & Mokhnenko, A. (2021). Innovative Paradigm of Management Accounting and Development of Controlling in the Entrepreneurship. *Universal Journal of Accounting and Finance*, 9(4), 548-564. <https://doi.org/10.13189/ujaf.2021.090403>.

Організаційно-правові та обліково-аналітичні аспекти оплати праці

Т. В. Штерма¹, В. Г. Фатхутдінов^{*2},
М. А. Проданчук³, О. О. Бернзюк⁴, Ю. С. Синиця⁵

1 – Приватний вищий навчальний заклад «Буковинський університет», м. Чернівці, Україна

2 – Міжрегіональна Академія управління персоналом, м. Київ, Україна

3 – Національний науковий центр «Інститут аграрної економіки», м. Київ, Україна

4 – Європейський університет, м. Київ, Україна

5 – Запорізький національний університет, м. Запоріжжя, Україна

* Автор-кореспондент e-mail: mfkoorg@gmail.com

Мета. Встановити напрями вдосконалення організаційно-правових і обліково-аналітичних аспектів оплати праці, стан правового забезпечення організації обліку оплати праці (ООП). Виявити прогалини нормативно-правової бази, розробити напрями її зміни. Запропонувати рекомендації щодо: удосконалення організації ООП, збільшення стимулюючої функції заробітної плати, напрямів реорганізації аналітичного ООП.

Методика. Використані загальнонаукові та спеціальні методи пізнання: статистичного аналізу – для обґрунтування недостатності інституційних правових інструментів оперативного регулювання ООП; порівняння – для розширення використання локального права; аналізу й синтезу – для виявлення скорочення мотиваційної функції ООП; індукції та дедукції – для розроблення стимулюючого ООП, зміни структури заробітної плати, збільшення диференціації в оплаті праці; критичного аналізу – для вдосконалення моделі аналітичного обліку; формально-юридичного – для пропонування зміни законодавчих норм.

Результати. Обґрунтована необхідність оперативної реорганізації ООП. Для правового забезпечення оперативної реорганізації запропоноване розширення використання локального права. Запропоновані вдосконалення моделі аналітичного обліку за спрощення оброблення даних, впровадження деталізації рахунків з оплати праці, групування даних за видами та форми оплати праці. Запропоновано підхід реорганізації ООП за зміни часток складових у структурі заробітної плати, забезпечення можливості унормування та стандартизації, розширення преміальної форми ООП.

Наукова новизна. Указано на наявність таких функцій локального права як адаптаційність, оперативність, надання можливості розширення сфери аналітичного обліку. Вказано на важливість упровадження принципу прозорості ООП для забезпечення ефективності виробництва. Запропоновані зміни до законодавства України щодо: преміальних виплат, особливостей обліку за прив'язування заробітної плати до іноземної валюти, правового визначення натуральної форми оплати праці.

Практична значимість. Запропоновані зміни до законодавства України, пропозиції щодо розширення аналітичного обліку збільшать можливості ООП, покращать мотивацію працівників, підвищать ефективність виробництва.

Ключові слова: облік, оплата праці, організаційно-правове забезпечення, локальне право, правові норми

The manuscript was submitted 17.11.23.