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PAYROLL ACCOUNTING OF CONSTRUCTION COMPANIES: ASPECTS OF ORGANIZATION AND AUTOMATION IN COMPETITIVENESS POTENTIAL MANAGEMENT

The terms of the purpose, composition of benefits and scope of application according to National Accounting Standard 26 «Employee Benefits» and IAS 19 are compared in the article. The stages of accounting policy formation are outlined. The forms and systems of labor remuneration in construction are studied. The most commonly used software product for payroll accounting is analyzed, its components and capabilities are highlighted. The internal regulations that determine the procedure for organizing payroll accounting at a construction company are characterized. The problems that affect the fact that payroll automation is the most difficult part of accounting automation in general are listed. Ways to eliminate them are suggested.

Keywords: payroll; accounting; automation; management; salary; wage; accounting policy; competitiveness potential; construction company.

Formulation of scientific problem and its significance. It is well known that an increase in labor productivity is the basis for raising the standard of living of the country's population as a whole. In the post-war period, the activities of construction companies will be especially relevant and restored as there will be an urgent need to increase the volume of construction work performed, erect residential and non-residential buildings, construct engineering structures, etc. At construction companies wages should stimulate an increase in labor productivity, which in turn will increase the potential for competitiveness. The rate of growth of labor productivity should outpace the rate of increase in the level of its remuneration, which will ensure expanded reproduction and development. Particular importance in this process is given to the establishment of an effective system of accounting and automation of labor remuneration. In current business environment



accounting of transactions is a particularly important tool for effective management of market participants, a means of controlling the rational use of available business potential. The economic activity of any market participant is based on the proper use of resources (material, labor and monetary), working time and successful organization of payments to employees, in particular, wages, which, on the one hand, is the main source of income for employees, and therefore its value illustrates the level of well-being of all society members. On the other hand, the proper organization of payroll motivates employees of any market entity to increase production efficiency, and thus directly affects the scale of Ukraine's socio-economic development. The above characterizes and explains the relevance of this topic.

Analysis of recent research and publications. The problems of payroll accounting and automation in Ukraine have been the subject of research by many well-known scholars, including V. Andrienko, A. Afonin, D. Boginya, M. Vedernikov, O. Grishnova, N. Ilyenko, V. Kovalev, A. Kolot, L. Lutai, N. Shalimova, L. Filstein and others. In their works they thoroughly consider the most important problems of payroll accounting in modern economic realities. The greatest attention is paid to the study of the main factors that affect the amount of wages and the search for its optimal level. The problems of its automation are studied much less frequently.

The purpose of the article is to study the accounting and automation organization of payroll in competitiveness potential management and to substantiate some directions of their improvement.

Presentation of the main material. Modern accounting is undergoing significant changes related to the introduction of the latest technologies for maintaining electronic employment records and sick leave certificates; changes in the methodology for calculating the average salary to calculate the amount of vacation, sick leave and other employee benefits; payments of financial assistance; settlements with employees in military operations; and accounting for temporarily suspended employees. Employee benefits are one of the significant components of the total expenses of any market participant and at the same time a rather complex accounting item. They include a fairly large list of payments, each of which has its own specifics of reflection both in the accounting accounts and in the financial and statistical reports of the company. The level of employee benefits and their structure are undoubtedly of great social importance. They have an impact on the current and forecasted performance of any market entity. One of the types of current payments is payroll (wages). Labor and payroll

accounting is traditionally viewed as one of the subsystems in the overall information system of accounting and control. Its organization involves solving such tasks as: accounting for the company's personnel and control over its movement and quality composition; accounting for working hours and employee productivity, control over the use of working hours and compliance with standards; accounting for wages and settlements with employees; and organizing the work of accounting employees. It is worth noting that foreign countries have different ways of setting and adjusting the minimum wage. For example, in the United States, France, Spain, and the Netherlands the minimum wage is set by law; in Belgium and Greece, it is based on a nationwide agreement between the government, trade unions, and entrepreneurs; in Italy, Germany, and the United Kingdom, sectoral minimum wages are set, while the national minimum wage is not regulated by law.

The methodological principles for the formation of information on labor remuneration in accounting are set out in NAS 26 "Employee Benefits". This document identifies the methodological basis for the formation of information on payments for work performed by employees in accounting and its disclosure in financial statements, details which benefits are included in which specific group and provides definitions of certain terms. If we compare IAS 19 and NAS 26 «Employee Benefits», both standards divide employee benefits into four identical groups [1]. However, IAS 19 provides a more detailed list of employee benefits compared to NSAU 26. Other differences between these stated standards are as follows:

- *purpose*: IAS 19 does not require detailed disclosure of employee benefits in a form of financial reporting such as notes to the annual financial statements;
- *scope of application*: in both documents it is at the discretion of market participants;
- *number of subparagraphs*: in NAS 26 «Employee Benefits» the information is presented in a more concise form;
- *composition of employee benefits*: when developing NAS 26 «Employee Benefits» the requirements of the current labor legislation of Ukraine were taken into account, while when developing IAS 19, the requirements of international legislation were taken into account.

The organization of payroll accounting and control involves the selection and implementation of methods, techniques, methods of collecting and processing information, as well as technical accounting and office equipment that best suit the specific conditions of the business entity and allow obtaining the information necessary for production



management at minimal cost and within the established timeframe. The main prerequisites for the rational organization of labor accounting include the availability of qualified accountants and accounting mechanization tools, detailed labor planning, etc. The formation and functioning of this system is possible only if the requirements of regulatory documents of all levels are met: from national to internal regulations of the enterprise. According to these regulations the construction company's remuneration system must be adopted as part of a collective bargaining agreement concluded between the owner (or administration) and the trade union (or the company's staff). The main internal document regulating the organization of the construction company's work, mutual obligations of the company and employees, the procedure for sending employees on business trips, the procedure for granting vacations, etc. is the "Internal Regulations". In accordance with the construction company's charter the company develops its structure, determines the staff and number of employees. Next, a staffing table (schedule) is drawn up and job descriptions are formed.

Another key document that regulates payroll accounting is the construction company's accounting policy, which is a set of principles, methods and procedures used to prepare and present financial statements, ensure high-quality, continuous flow of information from the initial observation stage to the summarizing stage, and produce effective information in the reports. Given the scope of the legislation all business entities are obliged to develop an accounting policy regardless of their legal status, field of activity, size and other features. By definition accounting policies should ensure that the main purpose of accounting is to provide users with complete, truthful and unbiased information about the financial position, results of operations and cash flows of the company for decision-making purposes [2]. Creating an accounting policy at an enterprise is a time-consuming and responsible process, as the company is expected to operate for a long time and to value assets and liabilities in accordance with the developed accounting policy. This requires a particularly balanced approach to its development. In today's environment, domestic enterprises should develop an accounting policy focused on maximum adaptation to the provisions of international accounting and financial reporting standards. In doing so, it is necessary to take into account the specifics of the company's business activities and apply a systematic approach. In order for the accounting policy to be effective, the process of its determination should be preceded by the following stages: analysis of the financial condition; formulation of the main tactical and strategic goals; analysis of changes in the regulatory

framework; identification of the main problematic issues in accounting related to the unresolved legislation on certain issues, development of ways to prevent and eliminate existing violations. The formation of an construction company's accounting policy should be carried out in stages (fig. 1).

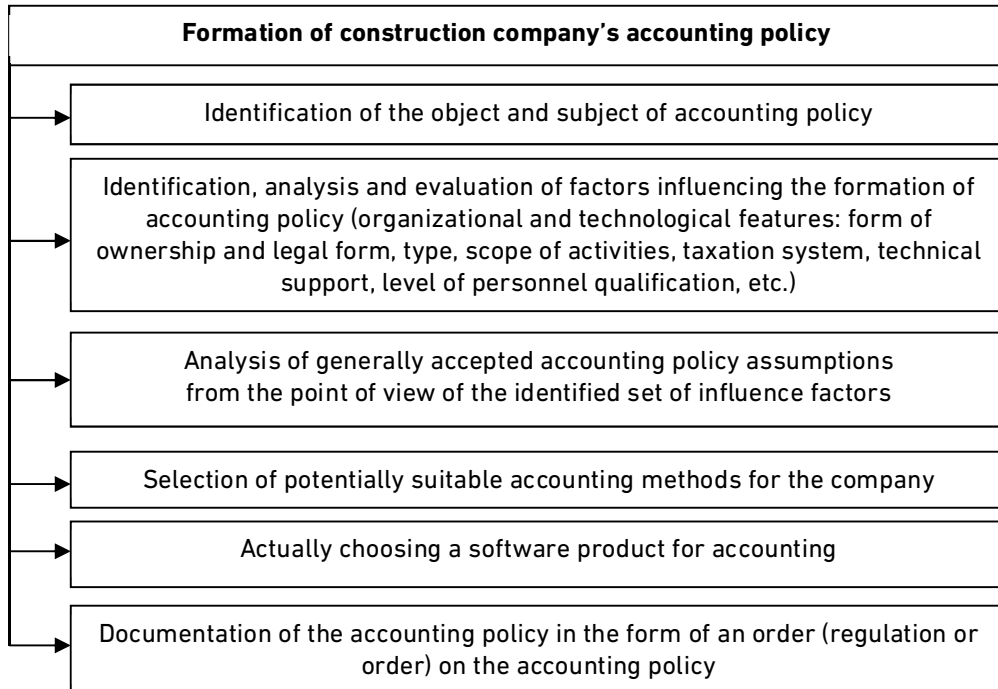


Fig. 1. Stages of construction's company accounting policy formation
Summarized by the authors

The order or regulation on the accounting policy in terms of liabilities must include the main points that should be taken into account when calculating wages and other social benefits. In particular these include:

- the frequency and frequency of salary payments (at least twice a month on days chosen by the construction company);
- creation of a vacation reserve;
- choice of methods of payroll in the departments (hourly or piecework);
- reflection of wages in accounting and financial statements;
- methods of processing sick leave certificates, etc.

Payroll is an extremely important area of accounting, so it is worth exploring in more detail all aspects of how this process actually takes place. In accordance with the Law of Ukraine «On Remuneration of Labor», wages are remuneration, usually in cash, paid by the owner or



an authorized body to an employee for work performed under an employment contract [3]. The amount of salary depends on many factors, including the complexity of the work, conditions, professional and business qualities, the amount of output, etc.

Labor costs consist of the basic payroll, additional payroll, and other incentive and compensation payments. Basic salary is remuneration for work performed in accordance with established labor standards. It is set in the form of tariff rates (salaries) and piece rates for workers and official salaries for employees. Additional remuneration is remuneration for work in excess of the established norms, for inventiveness, and for special working conditions. It includes allowances and bonuses related to the performance of production tasks and functions. Other payments include payments in the form of remuneration based on the results of work for the year, bonuses, and other monetary and material payments.

The main document that determines the use of remuneration at the enterprise, the amount of basic and additional remuneration, bonuses, etc. is the «Regulation on remuneration at the construction company». This document traditionally contains the following information:

- general principles of organization of remuneration at the construction company, systems and forms of remuneration applicable to different categories of employees;
- staffing list of the construction company's employees;
- construction of the basic (tariff) remuneration with instructions for positions and professions depending on the performance of the employee and the construction company as a whole;
- stipulated additional payments, allowances and compensations with indication of their amounts;
- other bonus systems used at the construction company;
- a certain incentive indicator, bonus scale.

While accounting for labor remuneration it is important to keep records of personnel and working hours as well as to record the volume of completed construction works. Companies mainly use two forms of remuneration: hourly and piecework. Hourly remuneration is payment for actual hours worked during a pay period. Piecework remuneration is payment for the actual work performed in accordance with its scope and quality. In construction, both piecework and hourly forms of remuneration are used. In the second half of the 20th century the chord system was quite common in construction companies, where workers were rewarded for saving construction materials and the quality of construction and demolition work. Today, this system is practically not used.

Systems and forms of labor remuneration in construction are shown in fig. 2. Wages and salaries in construction are generally accrued depending on the quantity and quality of work performed based on piece rates per unit of output calculated on the basis of technically sound standards. For payroll purposes primary documents are used that indicate the time worked. Wages and salaries in construction are generally accrued depending on the quantity and quality of work performed based on piece rates per unit of output calculated on the basis of technically sound standards.

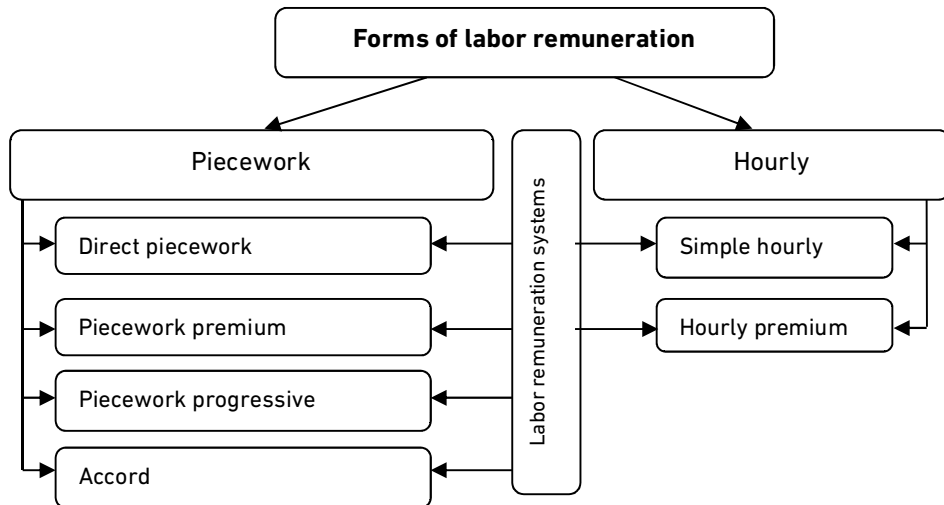


Fig. 2. Forms and systems of labor remuneration in construction

In the case of hourly remuneration the main primary document for accounting for personnel and working hours is a time sheet. This is a document in which a specially appointed person marks each employee's daily attendance (7 or 8 hours of working time for one full working day) and makes special notations of the reasons for absence from work. In this way, the construction company keeps a time sheet of its employees and the amount of time worked. At the end of the month the person who keeps the time sheet calculates the amount of time worked and time not worked (due to vacation, illness, etc.), submits it to the head of the construction company for signature, after which this document becomes the basis for calculating wages, temporary disability benefits, vacation pay, etc.

Payroll for employees on a piece-rate basis as well as accounting for the volume of manufactured products, work performed, and services rendered, is carried out in primary production accounting documents. The production accounting system combines methods of obtaining information on production volumes, the procedure for recording it, and



the use of appropriate forms of primary documents. Forms of primary documents for calculating piecework pay largely depend on the specifics of the industry division of production, which affects the conditions for accounting for production volumes.

The main standard forms of primary documents on payroll accounting were approved by the Order of the State Statistics Committee of Ukraine dated December 05, 2008, No. 489 «On Approval of Standard Forms of Primary Accounting Documents on Labor Statistics», namely: f. No. P-1 «Order (Instruction) on Hiring», f. No. P-3 «Order (Instruction) on Granting Leave», No. P-4 «Order (Instruction) on Termination of Employment Agreement (Contract)», No. P-5 «Time Sheet», No. P-6 «Employee's Payroll», No. P-7 «Payroll (Summary)». The main primary document for accounting for production and payroll for pieceworkers is a piecework order. As a rule, work orders are issued for individual production processes stipulated by the standards or for a set of works and are issued to the team or individual employees by the relevant persons before the start of work. Payroll for the final results is calculated per shift, week, and month based on the volume and cost of a unit of products, work, and services.

Along with work orders, a time sheet is used to record working hours. Acceptance of manufactured products (work performed) is carried out by the foreman and the controller of the technical control department, and in the absence of a controller for certain types of work, by the foreman (foreman). Production output in batch production is recorded using route cards. For such a category of employees as drivers, route sheets are the primary documents for calculating payroll. The initial data in this case is the number of ton-kilometers driven according to the route traveled, the price per ton-kilometer (depending on the car brand and carrying capacity). A waybill is a valid document if it contains the signatures of the parties that issued and accepted the driver's assignment. After the accounting nomenclatures of primary accounting of labor and its payment for all categories of employees, the relevant accounting information carriers are formed, specific executives responsible for preparing these carriers and transferring them to the accounting department within the established time frame with prior approval from the heads of structural units are identified. In other words, they form a document flow schedule. It should be emphasized that in this area of accounting, such a schedule is extremely necessary, since the primary information for payroll calculation is usually received by the accounting department after the end of the reporting month, and the calculation process itself also takes time, so the deadlines for submitting

primary information to the accounting department must be clearly regulated so that all primary media are submitted to the accounting department by the 3rd or 4th day of the month following the reporting month at the latest. It is noteworthy that the deadline for submitting a statistical labor report to the State Statistics Service of Ukraine expires on the 7th day of the month following the reporting month. For example, if a construction company pays wages on the 6th and 21st of the month, all primary documents must be submitted to the accounting department no later than the 3rd of the month so that the accountant has at least 2-3 days to process the information and summarize the results. It should be noted that the workflow at this stage may have different features, which directly depends on the volume and structure of production. Therefore, schedules can be drawn up separately by subdivisions or for the entire enterprise.

Thus, the primary accounting of labor and its payment is carried out by the heads of production units. Within a certain period of time, duly executed primary documents are transferred to the construction company's accounting department for verification and subsequent calculations according to the established schedule. After the salary is accrued and paid, the payroll accountant must submit the relevant reports to the State Statistics Service of Ukraine. The standard report is the «1PV» or labor report, the form of which is approved by Order of the State Statistics Service of Ukraine No. 87 dated 12.05.2022 «On Approval of State Statistical Observation Forms No. 1-PV (monthly) «Labor Report» and No. 1-PV (quarterly) «Labor Report». This report is to be submitted by companies on a monthly basis (occasionally on a quarterly basis) based on the results of the current month's paid wages to the statistical authorities at the place of registration no later than the 7th day of the month following the reporting month (in case of submitting a quarterly form – by the 7th day of the month following the reporting quarter).

An accountant submits reports to the tax authorities in the form No. 1DF, which is prepared quarterly by all business entities that have employees or pay income to individuals, without exception. Starting from the reporting period for the first quarter of 2021, tax agents shall submit a new form No. 1DF, which combines information on personal income tax, military duty and single social contribution. As with all quarterly tax returns, the unified report is submitted within 40 calendar days after the end of the quarter. The structure of the joint tax calculation includes the main part. It includes a header block with details and data on the employer, an intermediate block with information on annexes and general statistics on employees, as well as summary information on the



accrued single social contribution, which consists of 3 sections. According to the general rules of tax reporting each of the annexes is an integral part of the report, and therefore failure to submit an annex is equivalent to failure to submit the report itself. This Report shall be submitted: in electronic form – through the electronic cabinet using a qualified electronic signature; in paper form – in person or by mail, signed and with a seal, if used.

In the conditions of digitization of the national economy, information becomes the main source of competitiveness of enterprises. Gathering, generalization and processing of data allow to obtain valuable information for use in economic processes [4]. Payroll automation significantly simplifies access to a significant amount of information. In general automation of payroll represents:

- control and processing of employee accounting data employees' payroll records;
- automated execution of calculations on the amount of payment of wages and mandatory deductions, bonuses and dividends, allowances and sick leave taking into account the requirements of the law;
- calculation of taxes and contributions, to be paid to the fiscal authority;
- preparation of reports in the prescribed form to the controlling authorities.

The most popular program in Ukraine for automated accounting is «1C», which is banned in Ukraine. The reason for this was the Presidential Decree of April 16, 2016. It states that for national security reasons a number of companies with Russian capital are subject to sanctions and will not be able to operate in Ukraine. The list includes «1C» and its subsidiaries in Ukraine. The decree prohibits the use of «1C» exclusively by public sector entities. Private businesses have the right to choose which software they want to use. An analog of the «1C» is the «BAS Accounting product», which is widely used. However, a significant number of business entities continue to use the «1C» program. It is worth noting that the Decree of the President of Ukraine «On the Decision of the National Security and Defense Council of Ukraine of April 15, 2023 «On the Application and Amendments to Personal Special Economic and Other Restrictive Measures (Sanctions)» officially imposed sanctions against a number of Russian IT companies. «1C» was again included in the list. However, it will take a long time for companies to switch to other software products. «1C: Accounting» is a program whose task is to automate accounting, management, tax, and personnel accounting processes and, as a result, to optimize the use of all enterprise resources.

It has become one of the main tools for small and medium-sized businesses, as well as large holdings and enterprises. At its core, it is a software package that systematizes a database and allows access to it and performs related operations in a very short time. «1C: Enterprise» is a unified version of the software on the basis of which quite a few additional application solutions are built (Accounting, Trade Management, Salaries and Personnel, Trade Enterprise Management, Trade and Warehouse, Integrated Accounting, as well as the narrowly focused «1C: Accounting» for Ukraine. The latter is the most widely used. The range of tasks handled by this product is tailored to the specifics of Ukrainian legislation. It includes accounting for personnel; payroll; VAT; indirect costs; assets; cash, trade and banking transactions; settlements with counterparties, as well as warehouse, batch and documentary accounting. The advantages of this software product include the following:

- open configuration – it is the open software code that makes it possible to adapt any of the 1C components to the needs of a particular enterprise. This is done by a 1C specialist who is able to develop a program adapted to a specific business;

- individual design – each user can create and subsequently modify projects that take into account the specifics of the business processes of a particular organization;

- technology platform – it is common for all software products, all application solutions can be quickly standardized to meet modern requirements, and all projects can be scaled as needed;

- simplicity of the product – despite its wide functionality, «1C» is not considered to be a specific software, and therefore almost every employee can learn how to work in it. With courses and technical support, the likelihood of human error and mistakes is practically reduced to zero;

- versatility – the product can be adapted to absolutely all areas of business.

The following features of the program are disadvantages:

- paid adaptation of the basic product – the creation of certain configurations requires the involvement of a third-party specialist who will subsequently support, maintain and modify the component;

- the basic configurations – «Trade Management», «Enterprise», «Accounting» – cannot be used for services, special facilities or retail without adaptation.

This particular program can be easily configured to meet the needs of the user with the help of components. Components are those adaptive functional add-ons that can be used to use the capabilities of the software



product for the specific tasks of a particular enterprise. By correlating them in a certain way, the user has the opportunity to customize the functionality by implementing only the necessary options (Table).

In the context of the above it is advisable to highlight the configuration intended for payroll – «Payroll and HR Management». To calculate and account for wages, the program automates the activities of both managers who make decisions on the amount of staff salaries and accountants who calculate wages. Development of employee incentive schemes; calculation of salaries depending on productivity; calculation of a wide range of accruals – from salary payments to sick leave and vacation pay based on average earnings – are automated. Flexible customization of accruals and deductions has been implemented, including the ability to calculate accrual amounts based on data on the amounts to be received in hand. «Payroll and HR Management» ensures the maintenance of mutual settlements with employees of the enterprise, as well as accounting for labor costs as part of the cost of products and services. The whole range of personnel settlements is automated, from entering documents on actual production, paying sick leave and vacation, to generating documents for the payment of wages, inter-settlement payments and deposits, as well as the corresponding reporting forms.

Table

Components and capabilities of the program

| No | Components | Features |
|----|----------------------------------|---|
| 1. | Working with documents | A component for maintaining a comprehensive enterprise document management system that supports all processes related to documents, including approval and reconciliation. Allows both creating documents and uploading ready-made or scanned formats |
| 2. | Production accounting | Planning of any production operations, including the calculation of the cost of production (preliminary and actual), assessment of the utilization of equipment involved in production, etc. |
| 3. | Financial accounting | Budget planning and monitoring of reporting compliance with it, full control of all financial issues related to the company's activities |
| 4. | Trade. Warehouse | Pricing, discounts, promotions, sales, warehouse, and settlement accounting – everything for organizing retail and wholesale trade |
| 5. | Customer relationship management | Customer relationship management |
| 6. | Salaries and wages. Personnel | It provides the ability to calculate employee salaries, as well as plan training and motivation programs. It is used to maintain personnel records |

Continuation of the table

| | | |
|---|------------|--|
| 7 | Accounting | This is a full-fledged functionality designed for company accounting Features: a simplified system of trading activities, accounting for production operations, and payroll accounting. It is used to generate reports |
|---|------------|--|

A flexible mechanism for accounting for the use of working time allows to describe work schedules in accordance with the scheme adopted by the construction company and register deviations from the usual mode of operation. To save time when filling out the work schedule, autocomplete is available according to certain templates, including evening and night hours (for example, a variable schedule of day/two or day/three). The autocomplete can optionally take into account holidays. The possibility of entering detailed and/or summary timesheets as primary documents has been implemented. These timesheets are used by the system for payroll.

In order to support the work of enterprises with a large number of employees, the main settlement documents are equipped with automatic filling and calculation tools. For example, automatic filling of tabular parts of documents for transferring contributions, tabular parts of payroll calculation. The process of correcting errors in the previous period's settlement documents has been automated. When a correction is made, the system automatically reverses the incorrect entries of the previous period. There is an option to automatically fill in an employee's income statement in various forms for submission to various organizations, for example, for calculating a pension, receiving a subsidy or a loan.

In addition to performing mass payroll calculations «Salary and Personnel Management» provides the ability to generate all the necessary unified forms of labor and payroll accounting and reports that provide information for any accounting period. They include the following forms: payslips; payslips (Forms P-6, P-7, any dynamic form); payrolls for receiving money through the cash desk; cash receipts; summaries of accruals and deductions, etc. The results of calculations can be presented in the form of analytical reports, visual graphs and diagrams.

For example, the Analysis of Absences report allows you to analyze all deviations registered by an HR employee, including vacations, sick leave, and orders for payment at the average salary, in one processing. A report is provided for analyzing the accruals and deductions of employees of organizations for an arbitrary period, both in the form of a detailed payroll with the ability to display not only the amounts of accruals but also paid time, and in the form of a collapsed form without analytics by employee. The software product under study provides for the



deduction of taxes and fees regulated by law: a single contribution to compulsory state social insurance, personal income tax, and military duty. The report generation system allows you to analyze information on taxes and fees in various sections, for example, analysis of the total income of employees by type of income, the amount of personal income tax withheld and the amount transferred to the budget for any period. Flexible implementation of accounting of accrued wages and taxes allows you to arbitrarily configure the order of reflection of these amounts in the expenses of the enterprise, and automatically transfer this data to the program «1C: Accounting» program. To control the reflection of salaries in the regulated accounting, you can use the report «Reflection of salaries in the regulated accounting».

In general the automation of labor accounting and payroll is important for the accounting system of the enterprise and also, the automation of labor accounting is the most difficult part of the automation of accounting for of the enterprise accounting automation, which is due to the following problems:

- variety of salary structures of employees and the complexity of their calculation at and the complexity of their calculation at enterprises;
- constant changes in regulatory documents that determine the procedure for calculating and accruing of wages, as well as changes related to rules for calculating personal income tax where the object of taxation is the total income of employees;
- changes to the standards for withholding the unified social contribution. As a result of the innovations, an accountant should analyze all the changes that have occurred over the past year in the organization and methodology of accounting for the unified social tax;
- a variety of calculation algorithms different types and conditions of payments.

In order to eliminate them it is necessary to assist in conducting an economic analysis of the of the enterprise, based on accounting records, the construction company's existing reserves and improve the document flow in general. An accountant must take into account innovations and fulfill their duties in a timely manner. It is also important to use accounting information correctly, to participate in improving the types and methods of accounting, applying modern techniques and information technology, using new sources and knowledge gained at the advanced training courses as well as to automate the work and choose the most efficient and fastest way to calculate payroll.

Conclusions. Payroll accounting as an extremely important area of accounting requires a lot of attention. The issue of payroll occupies a

special place in the work of the accounting department of each construction company. Thus, for the systematic accounting of payroll software products are steadily developing. The correctness of accruals is traditionally controlled by the employee to whom they are made, as this affects the level of wages, bonuses, financial benefits, etc. received in cash or transferred to a payment card. Unlawful overstatements of accruals unreasonably increase the payroll. Systematic violations in the correctness of calculations not in favor of the employee may even lead to his or her dismissal.

Supporting the position of Lutai L.A. we should note that the priority areas of work on regulating the problems of wages at the construction company should be consistent increase in the amount of wages; improvement of the system of remuneration of employees (introduction of the best domestic and foreign experience, in particular, the system of grading system, compensation package); development of a system of wage regulation based on collective bargaining agreements and tariff agreements in the system of social partnership and eliminating unjustifiably high differentiation in wages by categories of employees, industries and territories; creating legal, economic and organizational conditions that ensure timely and full payment of wages; formation of the concept of state policy to promote increase in labor productivity and improvement of labor standardization labor at enterprises and organizations of the real sector of the economy [4]. Automation of payroll is an effective help in the work of the accounting department of the enterprise, but the use of any software requires an accountant to improve their skills and information and information competence [5]. The payroll accounting system cannot be «perfect,» but there are ways to improve it. We see these areas as follows. There are opportunities for greater automation of payroll methods. This means that when calculating, for example, piecework wages, production reports, work orders and acts, waybills should be filled out by employees of the relevant departments with certain restrictions to avoid fraud, and only then be submitted to the accounting department. It was they who could check the accuracy and make accruals according to this data. In modern conditions the organization of payroll automation still requires foremen and other responsible persons to provide paper documents to the accounting department, and the data from these documents is transferred to the program by the accountant. This complicates and slows down the workflow.

As for hourly wages the following suggestions can be made. It would be worth automating the process of filling out the timesheet by



using a turnstile through which a person would enter and leave work, and having the data automatically «pulled up» to the timesheet. Of course, all these issues are a matter for each company. The main thing that every construction company should really do is to switch from paper-based to automated document management, which significantly reduces the time for payroll and facilitates the process of finding an error if it does occur.

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ОБЛІК ЗАРОБІТНОЇ ПЛАТИ НА БУДІВЕЛЬНИХ ПІДПРИЄМСТВАХ: АСПЕКТИ ОРГАНІЗАЦІЇ ТА АВТОМАТИЗАЦІЇ В УПРАВЛІННІ ПОТЕНЦІАЛОМ КОНКУРЕНТОСПРОМОЖНОСТІ

Загальновідомо, що збільшення продуктивності праці є підґрунтям для підвищення рівня трудового життя населення країни в цілому. В післявоєнний час особливо актуалізуватиметься і відновлюватиметься діяльність будівельних підприємств, оскільки постане нагальна потреба в зростанні обсягів виконаних будівельних робіт, зведенні житлових і нежитлових будівель, будівництві інженерних споруд тощо. На будівельних підприємствах розмір заробітної плати повинен стимулювати до нарощування результативності праці, що своєю чергою посилюватиме потенціал конкурентоспроможності. Темпи зростання продуктивності праці мають випереджати темпи збільшення рівня її оплати, що забезпечить розширене відтворення і розвиток країни. Особливе значення в цьому процесі відводиться налагодженню ефективної системи обліку і автоматизації оплати праці.

У статті здійснено порівняння НП(С)БО 26 «Виплати працівникам» та МСБО 19 в частині мети, складу виплат і сфери застосування. З'ясовано, яким чином відбувається установлення і коригування мінімальної заробітної плати в зарубіжних країнах. Визначено, що формування й функціонування системи організації обліку заробітної плати можливе лише за умови дотримання вимог нормативних документів усіх рівнів: від загальнодержавних до внутрішніх положень підприємства. Окреслено етапи формування облікової політики будівельних підприємств. Ідентифіковано обов'язкові складові наказу (положення чи розпорядження) про облікову політику в частині зобов'язань з оплати праці. Досліджено форми і системи оплати праці у будівництві. Охарактеризовано внутрішні регламенти, що визначають порядок організації обліку заробітної плати будівельного підприємства. Акцентовано увагу на складових Положення про оплату праці будівельного підприємства. Проаналізовано найбільш часто використовуваний для обліку заробітної плати програмний продукт, висвітлено його компоненти, можливості, визначено переваги та недоліки. Окреслено пріоритетні напрями роботи з регулювання проблем заробітної



плати будівельних підприємств. Перелічено чинники, які впливають на те, що автоматизація обліку заробітної плати є найскладнішою частиною автоматизації обліку загалом, і запропоновано відповідні шляхи їх усунення.

Ключові слова: заробітна плата; бухгалтерський облік; автоматизація; управління; облікова політика; потенціал конкурентоспроможності; будівельне підприємство.

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