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CONTROL SETTLEMENTS WITH WAGES THE ENTERPRISE

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Control payments of wages includes examining, status of staff management, the fund of working time, compliance with labor discipline enterprises, state accounting and reporting operations of calculation and payment of wages.

The sources of information to control payments of wages are:

- collective bargaining;
- work rules;
- employment records;
- Order (Order) acceptance, release, transfer to a job for leave;
- person (alphabetical) card;
- personal affairs;
- staff list;
- documents certifying the reliability calculation and timely payment of wages, and compensation of indexation, safeguards and exemptions for certain categories of workers;
- timesheet of working time; settlement and payroll; payroll;
- calculation of wages; payroll;
- personal accounts of employees;
- funded card output and wages;
- cumulative payroll card;
- information analytical and synthetic accounting of the account 66 "Payments to wage";
- General Ledger; balance; income statement.

Selective verification of the number of employees for settlement and payroll timesheet data on hours worked, personal cards and data actually performed work can detect mismatch information on hours worked and unlawful calculation of wages.

Usually selectively compare the amount of accrued wages specified in primary documents with data accumulation calculations according to data tabulated numbers of workers and collate this information with data amounts specified in the settlement and payment information.

Data calculation and storage of data is compared with the data the credit turnover on the account 66 in the Journal of 5, revealed differences between the cumulative data and settlement and payment may be due to the inclusion of this settlement and payroll fictitious persons or unreasonable charging additional payments to individuals.

After control of accrued wages monitor conducted deductions. To find out the validity conducted deductions from wages income tax and military duty.

In particular, check the legality of deductions applied rates (as accrued income) for certain categories of workers.

When testing special attention should be paid to the primary document governing relations with workers and calculation and payment of wages.

It should be clearly assigned areas of responsibility for keeping wages (accounting personnel, accounting of working time accounting production output and wages records of work norms, payments to workers and employees on wages, etc.).

Monitoring the use of funds for salaries every enterprise is important, during which the need to implement systematic control over the use of payroll to detect the possibility of savings due to increase productivity and reduce the complexity of products.

Thus, control of wages is an important process, because labor costs are quite significant part in the cost structure of the company.