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PROBLEMS OF ACCOUNTING MANAGEMENT REMUNERATION

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Only correctly selected system and form of remuneration can enhance the results of production, the optimal combination of the interests of employees and owner. Particularly important is it for the moment during integration of Ukraine into the global market, accompanied by negative phenomena such as ATO, critical state of the industry, the lack of any support from the state producers. The task facing every enterprise is, above all, avoid bankruptcy, improve productivity, quality characteristics of the product being produced, reducing costs and, consequently, to increase profits.

According to the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" wages - a reward, calculated, usually in monetary terms, which in the labor contract owner or its authorized body shall pay the employee for work done by him.

As one of the most important components of the company's expenses are just labor costs governed by a large number of laws and regulations that are constantly changing, the study of the payments of wages is essential for today's economic conditions.

Unfortunately, today in Ukraine pay for most jobs is not responsible effort of strength to perform this work. Prices are rising at a breakneck pace, and most workers salary remains at the same low level as it was.

It is therefore necessary to solve this problem by establishing correspondence between the cost of workers, their pay and the cost of today's life.

Another problem is too many documents related to accounting work and the complexity of its filling. There are several ways to solve the problem.

The first step is to reduce the number of documents to a minimum at the legislative level, and switch completely to the use of computer technology in accounting that will significantly increase the productivity of accountants and significantly improve the organization of payments of wages in the enterprise.

In particular, young scientist VK Jakubowski expressed the view that you can reduce the number of documents through the introduction of multi and storage of documents through the introduction of multi- document storage and use of typical interdepartmental forms adapted to the use of computers.

I. Iurievabelieves that computer processing method accounting information requires a formal and clear descriptions of accounting procedures in the form of algorithms, so the order of the duties of accounting is orderly, convenient and thus prevents incorrect filling and lack of required documents.