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"KHARKIV POLYTECHNIC UNIVERSITY"

Department of Accounting and Finance

GUIDELINES  
TO PERFORM PRACTICAL WORKS ON DISCIPLINE

"Social and labor relations in the organization of accounting activities"

for students of all forms of education  
Specialty 071 Accounting and Taxation

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## INTRODUCTION

Ukraine's integration into the world economic space requires introducing a fundamentally new organizational and economic mechanism for regulating labor and payment. It should be based on modern, progressive international financial reporting standards, methodology, and accounting organization. It determines the relevance of research and evaluation of accounting support in the labor relations system and defines the main directions of their improvement. The need to develop scientifically sound provisions in terms of accounting support and regulation of business operations of the enterprise in the system of labor relations is due, firstly, to the improvement of legal mechanisms for their regulation and the improvement of the legal protection of citizens who are subjects of the organization of remuneration. Secondly, to introduce new principles of wage policy formation, reform in the field of wages, the emergence of objects in terms of employee benefits, which became widespread as a result of the integrated application of P (S) BO 26 and the reform of the pension system, information on which for the needs of users is formed in the accounting system enriched with new content. The discipline "Social and labor relations in the organization of accounting activities" is one of the subjects studied due to changes in the economic development of Ukraine. Important in preparing modern specialists is the formation of knowledge and management skills in non-standard crises and emergencies. The purpose of studying the discipline is to form in future specialists the knowledge and skills of social management in social and labor relations in the organization of accounting activities. Formation of students' conceptual system of theoretical and practical issues based on social and labor relations in the organization of accounting activities and relevant professional competencies.

The task of the discipline is:

- acquisition by students of knowledge on the main aspects of the theory of social management in social and labor relations in the organization of accounting activities;

- familiarization of students with the experience of social and labor relations in the organization of accounting activities according to the scientific works of foreign authors;

- Development and improvement of students' personal qualities - Future managers must manage social and labor relations in accounting activities.

Based on the acquired modern knowledge and skills, future specialists must solve complex tasks of strategic importance in market conditions and organize management systems that are adequate to the requirements of the modern economy. Through specific practical skills, the student must have the following listed competencies:

#### General competencies

ZK06. Ability to act based on ethical considerations (motives);

- ZK08. Knowledge and understanding of the subject area and understanding of professional activities;

- ZK11. Skills in the use of modern information systems and communication technologies;

- ZK12. Ability to act socially responsibly and consciously;

- ZK14. Ability to exercise their rights and obligations as a member of society, to realize the values of civil (free democratic) society, the rule of law, rights and freedoms of man and citizen in Ukraine;

- ZK15. The ability to preserve and multiply moral, cultural, and scientific values and achievements of society based on an understanding of the history and laws of the development of the subject area, its place in the general system of knowledge about nature and society, and the development of society, technology, and technology, lead a healthy lifestyle.

Particular (professional) competencies (determined by the standard of higher education specialty)

- SK04. Apply knowledge of law and tax legislation in the practice of business entities;

- SK10. Ability to apply ethical principles in the performance of professional

duties;

- SK11. Demonstrate an understanding of the requirements for professional activity due to the need to ensure the sustainable development of Ukraine its strengthening as a democratic, social, legal state

Program results of training in the specialty (determined by the standard of higher education of the specialty)

- PR08. Understand the organizational and economic mechanism of enterprise management and evaluate the effectiveness of decision-making using accounting and analytical information;

- PR23. Preserve and multiply the achievements and values of society based on an understanding of the place of the subject area in the general system of knowledge, use various types and forms of motor activity to lead a healthy lifestyle

## **PRACTICAL WORK 1**

### **Aspects of social and Labor Relations in the Organization of accounting activities**

#### **Delivery of the task**

Social and Labor relations play a vital role in the activities of any organization, particularly in accounting and financial units, since they determine the interaction between employees, their duties, rights, responsibilities, and labor efficiency.

Methodological basis of discipline, determinization, and methods

The methodological basis of the discipline "Social and labor relations" is a comprehensive approach to the study of interaction between employees and employers in the context of accounting activities. Determinization, that is, the establishment of causal relationships, includes the analysis of factors that affect social and Labor relations: internal factors (organizational conditions, corporate culture, motivation system, internal policies of the enterprise). External factors (economic, legal, social conditions of a country or region). The methods of

studying social and Labor relations include analysis of documents (labor contracts, collective agreements) and sociological surveys (employee satisfaction with working conditions). Statistical analysis (data on labor productivity, staff turnover). Observation and interviewing of employees and managers.

#### Legal framework of social and Labor relations in Ukraine

The legal framework regulates social and Labor relations in organizations, particularly accounting activities. It includes the Constitution of Ukraine, which guarantees the rights of workers to work, fair wages, and working conditions that meet the requirements of safety and hygiene. Labor Code of Ukraine (Labor Code): The main legal document that regulates employers' and employees' labor relations, rights, and obligations. Law of Ukraine "On Remuneration": Regulates the establishment, calculation, and payment of wages. Law of Ukraine "On collective agreements and agreements": Defines the conditions for concluding collective agreements between employers and employees. Other regulations regulate social security, labor protection, and the rights and obligations of the parties to labor relations.

#### Structuring of social and Labor relations

Structuring social and Labor relations in the accounting system includes several levels, including the individual. Employment contract between employee and employer. Definition of personal rights and obligations of the accounting employee. Working conditions and wages.

Group level. Interaction between employees within accounting units. Joint solution of tasks related to accounting and reporting.

Collective level. The relationship between employees and management of the Organization. The conclusion of collective agreements was the creation of trade unions to protect workers' rights.

Settlement of labor disputes and conflicts.

#### **Tasks to perform:**

Describe methodological approaches to studying social and Labor relations in your Organization or on the example of an imaginary company.

Give examples of legal acts regulating labor relations in Ukraine, focusing on accounting activities.

Build a social and Labor relations structure in the Organization of accounting activities using the proposed classification (individual, group, collective levels).

Practical task

Social and Labor relations in the management of labor resources

1.1. Guidelines

The initial base for determining the quantitative characteristics of the labor resources of a country, region, or settlement is formed by indicators of the number, composition, and movement of the population of the corresponding territory. Specifically, the following indicators are meant:

1. Average population per year (P):

$$= (P_H + P_K)/2,$$

where  $P_H$  — population at the beginning of the year,

$P_K$  — population at the end of the year;

Total fertility rate (n) per hour (in ppm):

$$n = N_i / \cdot 1000;$$

1) crude mortality rate (t) per hour (in ppm):

$$m = N_j / \cdot 1000;$$

1) natural growth (loss) of the population for the year (E):

$$E = N_i - N_j,$$

1. Where  $N_i$  is the number of infants per year,  $N_j$  is the number of deaths per year; coefficient of natural population growth ( $K_e$ ) (in ppm):

$$K_e = E / -1000 = n + m;$$

1. Mechanical (migration) growth (loss) of the population for the year (C):

$$C = M_i - M_j,$$

where  $M_i$  is - the number of populations arrived per year,  $M_j$  is - the number of retired populations per year;

1. coefficient of mechanical population growth ( $K_m$ ):

$$K_M = C / -1000;$$

1. total population growth per year ( $\Delta P$ ):

$$\Delta P = E + C;$$

1. coefficient of total population growth ( $K_0$ ) (in ppm):

$$K_0 = \Delta P / \cdot 1000;$$

1. prospective (projected) population at the end of the analyzed year or the beginning of the next year ( $R_K$ ):

$$P_K = P_H + E + C.$$

Labor resources consist of non-disabled citizens of working age and working in the national economy of citizens younger and older than working age.

At this time, according to the labor legislation of Ukraine, the lower limit of working age is 16 years, and the upper - the pension that determines the right to receive - is 60 years for women and men. However, for some types of professional activity associated with high psychophysiological loads on the human body, the pension bar is noticeably lower - by 5-10 years and sometimes more. This applies to industries with unfavorable, difficult working conditions (for example, coal mining, metal smelting, etc.), as well as those professional occupations where, over the years, the opportunity to maintain the desired "labor form" (for example, ballet) is lost.

In real life, many "privileged pensioners" continue to work in their former capacity or at another job and, therefore, remain in the workforce. Non-workers are excluded from their composition.

A specific part of people of working age are those who have never worked or stopped working because of poor health. We are talking about the disabled I and II groups, which the state provides with a pension. However, some of this population, especially when acceptable conditions are created for manufacturing, work. Therefore, the able-bodied working-age population belongs to citizens of this age, except for non-working invalids of I and II groups.

So, the number of labor resources ( $T$ ) is determined as follows:

$$T = P_{Tr} - P_{ИНВ} + P_{ПЕН} + P_{МОЛ},$$

Where P - is the population of working age;

Rynv - the number of non-working population of the same age, considered to be disabled according to legal norms established by the state (disabled people of groups I-II and persons of privileged pension ages);

Open-working persons of retirement age;

Rmol -. working teenagers under 16

Average annual number of labor resources per year (t):

$$T = (Th + Tc) / 2.$$

The natural increase in workforce (Te):

$$Te = R - Rp,$$

where RV - the number of persons entering and working age, as well as the number of persons of retirement age and adolescents under 16 years old, attracted to work in public production;

Rp - the number of persons beyond working age and the number of persons who have died or received disability at working age. Migration growth of labor resources and relative indicators of the dynamics of the number of labor resources (coefficients of total, natural, and mechanical growth) are determined similarly to the calculations of similar indicators for the entire population.

## **PRACTICAL WORK 2**

### **Topic: Classification of social and labor relations**

#### **Delivery of the task**

Process lecture 2. The main criteria for the classification of social and labor relations are the main criteria for the classification of social and labor relations, to get acquainted with the fundamental principles on which these relations are based, as well as to study the world models of social and labor relations that can be useful for improving the national system of labor relations.

Social and labor relations can be classified according to several essential criteria, each allowing for distinguishing certain aspects of interaction between employees and employers. By subjects: between employee and employer: the

relationship between individual employees and the organization as their employer. Between employees: interaction between colleagues within the workforce. Between workers and trade unions: relations with collective representatives of workers (trade unions, associations). By legal status: formal: relations regulated by official labor contracts, legislation (for example, the labor code). Informal, group, collective. By duration.

**Tasks to perform:**

Based on the classification criterion, select some real examples of social and labor relations in your organization or an imaginary company and distribute them according to the main criteria.

Principles on which social and labor relations are based.

The principle of mutual responsibility. The principle of social dialogue. The principle of continuity of learning: their qualifications and adaptation to changes in work. The principle of labor safety.

**Tasks to perform:**

Describe how these principles are implemented in your organization or an imaginary company. Give examples where each of the principles is applied or violated.

World models of social and labor relations

There are different models of social and labor relations in the world, reflecting countries' approaches to labor organization, regulation of labor conflicts, social dialogue, and protection of workers' rights.

American model:

European (social-oriented) model:

Japanese model:

Swedish model:

**Tasks to perform:**

Explore one of the social and labor relations models and compare it with the Ukrainian system. Analyze how elements of this model could be implemented in Ukrainian realities.

### **Practical work 3**

#### **Topic: Assessment of personnel in enterprises. Factors of formation and assessment of social and labor relations**

##### **Setting the task:**

Labor resources and labor potential of society

Main components of labor potential: Physical potential: Health and physical ability to perform work. Intellectual potential: educational level, ability to learn and adapt. Moral and psychological potential: motivation to work, value orientations, moral principles. Professional potential: special knowledge, skills, work experience.

General characteristics of labor resources: economically active population, economically inactive population Key characteristics of labor resources include, structure by age, level of education, gender-age structure:

##### **Tasks to perform:**

Analyze the labor potential of your enterprise or the example of an imaginary company, taking into account its physical, intellectual and professional components.

Structure and indicators of the assessment of labor resources: labor productivity, employment level, staff turnover, skill level, salary, labor discipline

##### **Tasks to perform:**

Give examples of workforce metrics in your organization or an imaginary company. Analyze which of the indicators affect the productivity of employees the most. Suggest ways to improve the use of labor resources in the enterprise.

### **3.2. Social aspects: employment and unemployment**

#### **Guidelines**

The situation on the labor market is estimated not only because of the absolute number of employed and unemployed, but also because of the level of unemployment and the level of employment, which are defined as the proportion of the corresponding category of labor force in the number of economically active

population at the beginning (end) of the period. At the same time, it is customary to distinguish the actual unemployment calculated according to the ILO (International Labor Organization) methodology on the basis of sample surveys from the officially registered employment service.

The actual unemployment rate (in%) is expressed as follows:

$$UB_f = B_f/E_a - 100,$$

where  $B_f$  - the number of unemployed determined by the ILO methodology on the basis of sample surveys of the population (on the criteria for classifying as unemployed according to the ILO methodology;  $E_a$  - the number of economically active population.

The level of officially registered unemployment (in%) is determined by the formula:

$BR = B_r/E_a \cdot 100$ , where  $B_r$  - the number of unemployed, officially registered in the employment service bodies as job seekers, as well as recognized as unemployed.

In the absence of the size of the economically active population, it can be calculated as follows:

$$E_a = C + B,$$

where  $C$  - the number of people employed in the national economy or region;

$B$  - the number of unemployed, calculated according to the methodology of the MOT ( $B_f$ ), or the number of unemployed registered in the bodies of the employment service as job seekers ( $B_r$ ).

The employment rate of the economically active population (in%) will be:

$$US = Z/E_a \times 100.$$

The level of employment of labor resources (in%) is equal to:

$$UST = W/T \times 100.$$

### **Task 3.2.1**

Initial data. In 2018 labor resources of one of the countries amounted to 86 million people, including in working age - 81.3 million working people, older ages

and adolescents - 4.7 million people. Of these, those employed in the national economy (without those employed in a personal subsidiary economy) amounted to 69.5 million people; students - 5.6 million people; military personnel - 2.4 million people; unemployed able-bodied citizens of working age - 8.5 million people; including forced unemployed (job seekers) - 3.3 million people.

Statement of the task. Determine the level of employment of labor resources in the national economy, as well as employment of the population by various types of socially useful activities and analyze the effectiveness of the distribution of labor resources by types of employment.

#### Solution

The level of employment in the national economy is:

$(69.5 \text{ million men} / 86.0 \text{ million men}) \cdot 100 = 80.8\%$ .

Share in labor resources:

students:

$(5.6 \text{ million persons} / 86.0 \text{ million persons}) \cdot 100 = 6.5\%$ ;

military personnel:

$(2.4 \text{ million persons} / 86.0 \text{ million persons}) \cdot 100 = 2.8\%$ ;

unemployed able-bodied citizens of working age:

$(8.5 \text{ million persons} / 86.0 \text{ million persons}) \cdot 100 = 9.9\%$ ;

including job seekers:

$(3.3 \text{ million men} / 86.0 \text{ million men}) \cdot 100 = 3.8\%$ .

Indicators of the level of employment indicate that in the national economy there is an ineffective distribution of labor resources by the nature of employment. The high need of people for paid work is a sign of a low standard of living, including associated with a low level of labor productivity and its payment. As a result, there is a high level of employment by social work (80.8%) to the detriment of other socially significant types of employment, in particular the share of the population engaged in training (6.5%), although this indicator reflects an important aspect of the effective use of human resources.

The answer. The employment rate of labor resources in the national economy

is 80.8%, students - 6.5%, unemployed able-bodied citizens of working age - 9.9%, including job seekers - 3.8%.

### **Task 3.2.2**

Initial data.

The number of people employed in the economically active population is 85 million people; the number of unemployed - 15 million people. Last month, out of 85 million people who had a job, 0.5 million people were dismissed and looking for work.; 1 million people from among the officially registered unemployed stopped looking for work.

Statement of the task. a) determine the initial level of unemployment; b) determine the number of employed, the number of unemployed and the unemployment rate in a month.

Solution

a) the initial unemployment rate is determined by the formula:

$$UB = B/Ea \times 100.$$

The economically active population is:

$$Ea = B + 3 = 15 + 85 = 100 \text{ million people.}$$

Then

$$UB = (15 \text{ million}/100 \text{ million}) 100 = 15\%;$$

b) month due to the number of employed is:

$$3 = 85 - 0.5 = 84.5 \text{ million people,}$$

Number of unemployed:

$$B = 15 - 1 + 0.5 = 14.5 \text{ million people,}$$

unemployment rate:

$$SS = [14.5/(84.5 + 14.5)] 100 = 14.6\%.$$

Answer: a) the unemployment rate was 15%;

b) the number of employed amounted to 84.5 million people, the number of unemployed - 14.5 million people, the unemployment rate - 14.6%.

### **Task 3.2.3**

Initial data. The actual GNP (gross national product) is 750 billion, the natural unemployment rate is 5%, the actual unemployment rate is 9%.

Statement of the task. What is the volume of production in value expression undeveloped in the country (Owen's coefficient 2.5%)?

Solution

According to Owen's law, the excess of the actual unemployment rate over the natural one by 1% leads to a lag of the actual GNP from the potential one by 2.5%.

In our example, the actual unemployment rate exceeds the natural level by 4% (9% - 5%), therefore, the actual amount of GNP lags behind the potential by 10% (2.5 • 4), which is 75 billion business. (750 billion • 10%).

Answer: There is a \$75 billion shortage of non-manufactured products in the country

## **Practical work 4**

### **Topic: Labor market: economic and social aspects of employment and unemployment**

**Statement of the task.** Process lecture material 4

Types of employment: full employment, part-time employment, informal employment, seasonal employment, self-employment.

Labor balance: The balance of labor is the relationship between supply and demand for labor in an economy. This is an indicator that allows you to assess the efficiency of the use of labor resources and the level of their employment.

Forced unemployment

Forced unemployment occurs when people who want to work and are ready to work under market conditions cannot find work. The main causes of forced unemployment:

Cyclical unemployment - appears during periods of economic recession, when

demand for goods and services decreases, and companies are forced to reduce staff.

Structural unemployment - associated with changes in the structure of the economy. For example, due to automation, some professions disappear, and it is difficult for workers to find a new job without retraining.

Seasonal unemployment is caused by the seasonal nature of some industries, such as agriculture or tourism.

Institutional unemployment - occurs due to deficiencies in the legislative or social system that prevent the labor market from functioning effectively.

Task: to define and characterize types of employment and forced unemployment

#### **Task. 4.1**

Initial data and task statement. Determine the population of working age at the beginning of next year, if for the current year there are the following data: the population of working age at the beginning of the year - 70 million people; the number of deaths at working age during the year - 0.2 million people; the number of youth who reached working age in this year is 2.0 million people; the number of persons who have reached retirement age this year is 1.6 million people.

#### **Solution**

The population of working age at the end of the year (RTPC) is calculated as follows:

$$\text{RTPC} = 70 + (2.0 - 1.6 - 0.2) = 70.2 \text{ million people,}$$

where  $\bar{P}_{\text{TP}}$  — the working-age population at the beginning of the year.

Відповідь. Чисельність населення працездатного віку на початок наступного року становить 70,2 млн. чоловік.

#### **Задача 4.2**

Initial data. The working-age population is 80 million people, including

disabled people of groups I and II - 1.2 million people; working teenagers - 0.1 million working pensioners - 4.5 million people.

Statement of the task. Determine the number of labor resources.

Solution

The number of labor resources (T) is calculated as follows:

$$\begin{aligned} T &= P_{\text{тр}} - P_{\text{инв}} + P_{\text{печ}} + P_{\text{мол}}, \\ &= 80 - 1,2 + 0,1 + 4,5 = 83,4 \text{ million people.} \end{aligned}$$

The answer. The number of labor resources is 83.4 million people.

Task 4.3

Initial data. In the city, the population is 120 thousand people, the population growth rate in the base period is 100 ppm, the share of labor resources is 50%.

Statement of the task. Determine the prospective population and labor resources at the beginning of the planned period, provided that the share of labor resources in the population of the city remains unchanged.

Solution

The population growth rate K is determined as follows:

$$K = \Delta P / P - 1000, \quad (4.1)$$

Where  $\Delta P$  — population growth,  $\Delta P = P_K - P_H$ ,

P — average population,  $P = (P_K + P_H)/2$ ,

K — 100 ppm (according to the condition of the task).

$$100 = \{(P_K - P_H)/[(P_K + P_H)/2]\} 1000. \quad (4.2)$$

Substituting the calculated formulas of the named quantities in formula (4.1), we obtain:

Transforming the formula, we get:

$$P_K = 21/19 P_H = 21/19 \cdot 120 \text{ thousand} = 132 \text{ thousand people}$$

Since by the condition of the task the number of labor resources is 50% of the population, then

$$T = 50\% \cdot 132 \text{ thousand} = 66 \text{ thousand people}$$

The answer. The prospective population is 132 thousand people; prospective number of labor resources - 66 thousand people.

## **Practical work 5**

### **Topic: Formation of a new quality of labor force**

#### **Statement of the task. Process lecture material lecture 5**

The formation of a new quality workforce focuses on modern forms of employment such as borrowed labour, outsourcing and outstaffing staff. Consider in detail each aspect:

Borrowed labor as a modern form and technology of employment

Borrowed labor (or temporary, rented labor) is a form of employment in which an employee is hired by an employment agency and then temporarily provided to other companies to perform certain jobs. This allows organizations to obtain the necessary workforce without formally hiring an employee.

Note the main features of borrowed labor: flexibility, cost reduction

Outsourcing and outstaffing of personnel

Outsourcing is the process of transferring certain business processes or functions by a company to another company specialized in performing such tasks. Outsourcing is often applied in areas such as accounting, IT services, HR and customer service. Outsourcing and outstaffing are important tools for modern business that can increase the efficiency and flexibility of resource management.

#### **Tasks:**

Provide the first steps of outsourcing and outstaffing.

## **Practical work 6**

### **Topic: "Fundamentals of rational organization of labor in enterprises"**

#### **Statement of the task. Process lecture material lecture 6**

Content and objectives of rational labor organization

Rational organization of labor is a system of measures aimed at the effective use of labor, time, means of production and materials to increase labor productivity and ensure high quality products. It is based on the principles of scientific organization of labor.

The main tasks of rational organization of labor:

1. Increasing labor productivity - maximum use of working time and ensuring high efficiency of the operations performed.
2. Optimization of labor processes - the study and implementation of the most rational methods of work, allowing to minimize the cost of time and effort.
3. Improving working conditions - creating favorable working conditions to reduce employee fatigue and increase their productivity.
4. The division and cooperation of labor is the effective division of work duties between employees, taking into account their qualifications and specialization.
5. Stimulation of labor - the development of systems of material and moral encouragement to motivate employees to achieve high results.

The main directions of labor organization at work

The main directions of labor organization cover complex measures aimed at optimizing labor processes, including:

1. Organization of workplaces - the correct arrangement of the workplace, providing the necessary equipment, materials, tools.
2. Division of labor - rational distribution of functions and responsibilities between employees depending on their qualifications and specialization, which avoids duplication of tasks and increases efficiency.
3. Labor rationing is the establishment of reasonable time standards for performing certain operations, which allows you to plan the amount of work and calculate the required number of employees.

Labor process management - the introduction of workflow management systems that ensure control over its implementation and achievement of specified results.

1. Automation and mechanization of labor - the introduction of new technologies and equipment to reduce manual labor and improve production efficiency.
2. Improving working conditions - creating safe and comfortable working conditions, reducing harmful effects on employees, ensuring decent wages.

Variable labor organization

Variable organization of labor involves the rational use of working time in the enterprise by organizing work shifts. This allows the enterprise to work continuously and maintain a high level of productivity, especially in industries where continuity of the process is important.

Features of the variable organization of labor:

1. Variable work planning - The schedule of changes is determined depending on the needs of production in order to avoid downtime and maximize the use of working resources.
2. Ensuring uniform loading - rational distribution of the load between different shifts to avoid overwork of employees.
3. Observance of workers' rights - ensuring legal time for rest between shifts, compliance with labor laws and collective agreements.
4. Flexible forms of shift work - it is possible to introduce flexible work schedules, such as shift work or shift work.

Task: to draw conclusions on the rational organization of labor in the enterprise

#### 6.1. Assembly and work time balance analysis

Initial data and task statement. Due to the increase in production at an industrial enterprise, it is necessary to calculate the additional need for workers - business travelers. To carry out planned calculations of the number of workers, it is necessary to determine the useful time fund of one worker. To this end, it is necessary:

- draw up a balance of working hours of one worker per year with a 40-hour working week according to Table 4.1, calculating those indicators instead of which questions are put;
- Analyze the use of working time in the reporting year by the structure of the working time fund (gr. 3-5); develop measures to improve the use of working time in the planned year.

#### Task 6.2

Initial data and task statement. Make an annual balance of working hours of one worker (according to the plan and report):

at 36-hour working week;

at 24-hour working week.

Analyze the structure of the working time fund and its use.

## **Practical work 7**

**Topic: "Fundamentals of rational organization of labor in enterprises"**

**Statement of the task. Process lecture material lecture 7**

Consider "Labor resources as an economic category"

Labor resources are part of the population of the country, which in its physical and intellectual abilities is able to work in various sectors of the economy. This is a key factor in production, since it is labor resources that ensure the execution of work necessary to create goods and services.

Methods of analysis of labor resources of the enterprise

Analysis of labor resources allows us to assess the effectiveness of their use in the enterprise, to identify weaknesses and opportunities for improvement.

Performance improvement reserves for workforce analysis

Reserves for improving the efficiency of the use of labor resources are determined based on the analysis of various aspects of the enterprise and may include:

1. Optimization of the number of personnel - ensuring compliance between the number of employees and the volume of work. An excessive number of personnel can lead to unnecessary costs, while the disadvantage is to overload employees and reduce productivity.

2. Professional development of employees - training and retraining of personnel can significantly increase their productivity. It is important to invest in employee development in order to meet modern market requirements.

3. Improving working conditions - providing employees with comfortable working conditions (modern equipment, safe environment) helps to increase motivation and productivity.

4. Rational use of working time - reducing the loss of working time, such

as downtime, illness, delay, can significantly affect the efficiency of the enterprise. It is important to optimize work schedules to ensure a uniform load.

5. Introduction of innovative technologies - automation and digitalization of processes can significantly increase labor productivity, reducing the need for manual labor and optimizing the use of resources.

#### Tasks

Provide and characterize the main characteristics of the workforce. As an economic category, labor resources affect the country's production capabilities, labor productivity and economic growth. Describe the main methods of analyzing labor resources.

Practical task 7.1 Criteria for social and labor relations in the planning and analysis of labor indicators

#### Guidelines

In the conditions of a market economy, the criteria of social and labor relations for planning and analyzing labor indicators are of particular importance. After all, these methods can more fully identify ways to reduce labor costs for production, as well as the largest reserves to improve production efficiency and competitiveness of the organization. The tasks contained in this section are designed to contribute to the development of practical skills in planning and analyzing indicators that characterize the degree of efficiency in the use of the organization's workforce.

In its content, the tasks are quite diverse. Such issues as planning and analysis of labor intensity and productivity, the nature of the influence of various factors of production on the growth of labor productivity, on changes in the number and structure of personnel, the efficiency of using the working time fund, the variability and turnover of personnel, the formation and consumption of the wage fund, the ratio of wage growth and labor productivity. When solving these problems, students are required to know the methodology for calculating the labor intensity of products, the growth of labor productivity by factors, the formation of the wage fund, the structure of the working time fund, and the basics of labor

rationing.

The order of solving problems is given in the examples below.

Examples of labor indicator calculations

1. The standard labor intensity of the product is 500 standard hours, the actual labor costs amounted to 420 hours. The plan for the implementation of organizational and technical measures provides for a decrease in the standard labor intensity to 440 hours (with the planned implementation of 110% standards). Determine how much percent will increase labor productivity in the production of this product, how will the level of compliance with the norms change.

Solution

After the implementation of the measures, labor costs will decrease to 400 hours ( $420/1.1$ ), therefore, labor productivity will increase by 5%  $1 - (420/400) 100 - 100$ ]. Before the implementation of measures, the norms were fulfilled by 119%  $[(500/420) 100]$ , after the implementation of the norms will decrease by 9.2%  $1 - (110/119) 100 - 100$ ].

2. To increase the competitiveness of the enterprise, it is planned to carry out the following measures in the planned period:

- as a result of the introduction of a new technological process, reduce labor intensity by 5%;
- replace some of the outdated machines that employ 15% of the main workers (machine productivity will increase by 50%);
- centralize the organization of repair work, which will make it possible to reduce the number of workers engaged in repairs from 120 to 85 people;
- reduce internal work time losses from 10 to 5%.

How will productivity increase under these conditions if 1,400 workers are employed in the enterprise, of which 60% are the main workers?

Solution

With a 5% reduction in labor intensity, labor productivity will increase by 5.2%  $(5 \times 100) / (100 - 5)$ .

Replacing obsolete equipment will increase the productivity of the main

workers by 7.5% ( $50 \times 0.15$ ).

Labor productivity of workers engaged in equipment repair will increase by 41%  $1 \frac{120}{85} 100 - 100$ .

The number of auxiliary workers at the enterprise will be:  $1400 \times 0.4 = 560$  people.

Productivity of all auxiliary workers will increase by 8.78%  $[(120 \cdot 41) / 560]$ .

The increase in labor productivity of the main and auxiliary workers will be:  $(5.1 + 7.5) 0.6 + (8.78 \times 0.4) = 11\%$ .

By reducing the loss of working time productivity of all workers will increase by 5.5%  $[(10 - 5) / (100 - 10)] 100$ .

The labor productivity growth index of all workers by factors will be:  $1.11 \times 1.05 = 1.17$ .

Labor productivity will increase by 17%.

3. A team of 24 people made within a month 23 working days and released 10 thousand products. Production rates in this past are 120%. Next month, it is expected to increase labor productivity by 5% as a result of improving labor organization. Determine what was the normative and actual labor intensity of the product last month, how many products will be released next month and what will be the planned labor intensity of the product and the percentage of compliance with the same number of hours worked.

Solution

The actual labor intensity of the product is equal to  $(24 \times 23 \times 8) / 10,000 = 0.44$  h, the normalized labor intensity is  $0.44 \times 12 = 0.52$  h; next month,  $10,000 \times 1.05 = 10,500$  products will be released; planned labor intensity will be  $(24 \times 23 \times 8) / 10,500 = 0.42$  h; the norm will be fulfilled at 123%  $1 \frac{0.52}{0.42} 100$ .

4. Due to the restoration of the equipment, production per worker will increase in the planned period from 60 LLC to 64 LLC UAH per year. The volume of output will be 120 million UAH. How will productivity growth and labor saving manifest itself?

### Solution

With basic output, the number of workers was:  $120\,000\,000/60\,000 = 2000$  people; with an increase in labor productivity, it will be:  $120\,000\,000/64\,000 = 1562$  people; labor savings will be:  $2000 - 1562 = 433$  people; labor productivity will increase by 6.6%  $[(64,000/60,000) 100]$ .

5. Last year, the technological labor intensity of products amounted to 3,500 thousand standard hours, the working time fund was 220 days for 8 hours, the norms were on average fulfilled by 120%. The number of auxiliary workers in the main workshops amounted to 15% of the number of main workers. In auxiliary workshops, 50% of the number of workers in the main workshops work. Workers make up 70% of the total industrial and production staff.

In the planned period, it is planned to reduce labor intensity by 6% as a result of organizational and technical measures. Determine what should be the number of employees in the enterprise in the planned period.

### Solution

The standard labor intensity in the planned period will be:  $3,500,000 \times 0.94 = 3,290,000$  time-norm-hours; number of main workers:  $3,290,000/(220 \times 8 \times 1.2) = 1,557$ ; the number of workers in the main workshops:  $1557 \times 0.15 = 233.55 = 234$  people; number of workers in auxiliary workshops:  $234 \times 0.5 = 117$  people; total number of workers:  $234 + 117 = 351$  people; the number of total personnel is  $351/0.7 = 501$  people.

## **Practical work 8**

### **"Accounting and analytical provision of wages"**

#### **Topic: Setting the task. Process lecture material lecture 8**

#### **Setting the task**

Economic essence of wages at the enterprise

Salary is a form of material remuneration of an employee for his labor activity at the enterprise. It is an important component of staff motivation and one of the main factors affecting the economic efficiency of the enterprise.

## Regulatory regulation of payroll payments

The regulatory regulation of wages in Ukraine and in most countries is determined by legislative acts, collective agreements and other regulatory documents. The main acts regulating wages.

The procedure for calculating wages includes determining salaries, tariff rates, allowances, surcharges, bonuses, as well as the procedure for deductions (taxes, social contributions).

## Analysis of payroll and payroll

The wage fund (FOP) is the total amount of money that an enterprise spends on the remuneration of all employees for a certain period. It includes both basic wages and additional payments: bonuses, bonuses, social benefits.

The wage fund is a part of the wage fund that directly includes the main salary of employees, calculated for the work done or the time worked.

Analysis of FOP and payroll allows you to assess the effectiveness of labor costs at the enterprise, compare the actual costs with the planned ones and identify possible reserves for their optimization

## Tasks

**Provide answers to the question: What is wages and what are its main functions in the enterprise? What are the main legislative acts regulating the issue of wages in Ukraine? What does the company's payroll include? What methods are used to analyze the payroll? What are the possible reserves to improve the efficiency of the use of the payroll?**

Practical task 8.1. In the planned period, it is planned to increase the volume of output by 10%, labor productivity by 6%, and average wages by 4%. Calculate the planned payroll if in the base period the volume of production was 180 million UAH, and the payroll was 40 million UAH.

## Solution

The share of wages in the volume of output is 22%  $[(40/180) 100]$ ; the ratio of labor productivity growth and wages in the planned period will be:  $1.04/1.06 = 0.981$ ; the share of wages in the planning period will be:  $22 \cdot 0.981 = 21.6\%$ ;

payroll 42,786 thousand UAH  $[(180\,000\,000 \times 1.1 \times 21.6)/100]$ .

7. Determine the impact on the absolute and relative cost overruns (savings) of the wage fund revealed changes in the number of staff and average wages, using the data given in Table. 8.1.

Solution

The absolute cost overrun amounted to UAH 888 thousand, including:

Table 8.1 - FFP

Indicators	План	Факт	Виконання в %
Volume of products wws], thousand UAH.	150 000	157 000	105
Payroll Fund thousand UAH	2200	22 888	104
Number of employees	2000	2040	102
Average annual salary, . UAH.	11 000	11 220	102

1) due to exceeding the number - 440 thousand UAH.  $(2040 - 2000) 11,000 = 440,000$ ;

2) due to excess of the average wage - 44.8 thousand. UAH  $(11\,220 - 11\,000) 2040 = 448\,800$ .

The relative savings were:

1) due to the reduction in numbers - 660 thousand UAH  $[(2040 - 2000) 1.05] 11,000 = 660,000$ ;

2) due to excess of the average wage - 448.8 thousand. UAH  $(11$

All relative savings amounted to 2,112,000 UAH  $660\,000 - 448,800 = 211,200$  UAH.

## Practical work 9

### "Analytical support of labor relations ethics"

#### Topic: Setting the task. Process lecture material lecture 9

#### Setting the task

Legal liability for violation of labor discipline may be different, depending

on the severity of the violation and its consequences. These can be both internal disciplinary measures and administrative or criminal penalties in case of serious violations (for example, discrimination, illegal dismissal or violation of the rights of employees).

Covers issues related to accounting and auditing in labor relations, due diligence in social and labor relations, as well as the management of disciplinary sanctions and legal liability. Consider each of the items in more detail.

#### Accounting and audit in labor relations

Accounting in labor relations is a process of documenting all operations related to hiring, transferring, dismissing employees, paying wages, calculating social benefits and deductions. Keeping records of labor relations is mandatory for any enterprise and must comply with the requirements of labor legislation.

Audit of labor relations is a process of checking the correctness of keeping records of labor relations in the enterprise. The purpose of the audit is to identify possible violations of labor legislation, timely identify shortcomings in the work of personnel services and accounting, and ensure compliance with regulatory requirements.

The main objectives of the audit:

#### Due diligence in social and labor relations

Due diligence in social and labor relations is the process of evaluating an enterprise in terms of compliance with ethical and legal standards in the field of labor relations. This process is important in mergers, acquisitions or business acquisitions, as it allows the buyer to assess the risks associated with personnel policy and labor relations.

The purpose of due diligence is to identify potential risks that may affect the activities of the enterprise or lead to legal conflicts in the future.

#### Accounting for disciplinary sanctions and legal liability

Accounting for disciplinary sanctions is the documentation of cases of violation by employees of labor discipline and the measures that were applied to them. Keeping such records is important for compliance with labor legislation and

regulation of internal procedures in the enterprise

Task: What does the accounting of labor relations at the enterprise include? What are the main tasks of the labor relations audit? What is due diligence in the field of social and labor relations and what is it for? What types of disciplinary sanctions are applied at the enterprise? What legal liability is provided for violation of labor discipline?

Practical task 9

9.2. social responsibility in determining the need for personnel

Task 9.3

Initial data and task statement. Based on the available initial data, it is necessary to calculate the number of production personnel using the labor intensity method (Table 9.1).

Guidelines

The formula for calculating the number of production personnel by the method of labor intensity looks like this:

$$Q_{nep} = T_{np} / T_{n\phi},$$

where  $T_{n\phi}$  — useful time fund of one employee;

$T_{np}$  — time required to execute the production program:

$$T_{np} = \sum_{i=1}^n (N_i T_i + T_{n.n.i}) / K_B,$$

where  $n$  is the number of item items in the production program;

$N_i$  — number of items and item number;

$T_i$  — labor intensity of the manufacturing process of the item and nomenclature item;

$T_{n.n.i}$  — time required to change work in progress

$K_B$  — coefficient of fulfillment of time norms.

Table 9.1 - Social responsibility in determining the need for personnel

Indicators	Type of work A	Type of work B
Labor intensity of the article, h		
product1	0,8	0,5
product2	0,3	0,4
Production program, pcs.		
product1	1000	1000
product2	1200	1200
Time to change balance incomplete production, h		
product1	100	150
product2	170	120
Planned percentage of compliance,%	104	105
Useful time fund of one employee, h	432,5	432,5

## Practical work 10

### Topic: Setting the task. Process lecture material lecture 10

#### Setting the task

Investigate the effectiveness of social dialogue, its participants, accounting support for trade unions and employers, and also analyzes the international experience of social dialogue. Let's take a closer look at each of the points.

#### Analysis of aspects of effective social dialogue and its participants

Social dialogue is the process of exchanging information, consultations or negotiations between representatives of employers, employees (often through trade unions) and the state in order to coordinate positions on labor relations, working conditions, wages, social protection, workers' rights, etc.

#### Accounting support of trade unions and employers in social dialogue

Accounting support for trade unions and employers concerns documentation and accounting related to social dialogue, as well as the implementation of agreements reached.

### International experience of social dialogue

International experience of social dialogue shows that in different countries there are different approaches to organizing social dialogue depending on economic, political and social conditions.

The European Union has a rich tradition of social dialogue, which is carried out at three levels: national, sectoral and corporate.

In Scandinavian countries, such as Sweden and Norway, social dialogue is a key tool for harmonizing working conditions. There, trade unions have a strong influence, and most collective bargaining agreements are reached through negotiations without involving the state as a third party.

In Germany, the practice of co-management is widely used, when employees, through the councils of workers, are actively involved in managing the enterprise and making strategic decisions.

The International Labour Organization (ILO) is a global institution that promotes and supports social dialogue as a tool for achieving social justice and stability in the labour market. ILO develops recommendations and standards for social dialogue at the international level.

What is social dialogue, what are its main aspects and participants? How do unions and employers ensure accounting during social dialogue? Which countries have the most developed system of social dialogue? What experience from these countries can be useful for others? What is the role of the state in organizing social dialogue? What are the benefits of social dialogue for employers, employees and society as a whole?

## **Practical task 10**

### **10.2.2. Consumer budget and minimum wage**

### **Task 10.1**

Initial data. The cost of the consumer basket at the moment is 240 UAH. The budget structure of the subsistence minimum (BG1M) is presented in Table 7.5.

Statement of the task. Determine the cost of BPM able-bodied employee.

Solution

The cost of BPM is determined by the method of receipt based on the cost of the food basket and its specific gravity in the BPM of the corresponding socio-demographic group of the population, according to the formula

$$\text{BPM} = \text{PC} \cdot 100 / \text{Upk},$$

where PC - the cost of the consumer basket;

Upk is the share of the cost of the consumer basket in the BPM.

With the specific weight of the food set in the budget of the able-bodied population 61.6% the cost of BPM is 389.61 UAH.:

$$\text{BPM} = 240 \cdot 100 / 61.6 = 389.61 \text{ UAH.}$$

### **Задача 10.2**

Initial data. The cost of the living wage budget of an able-bodied employee is 400 USD. The basic wage is on average 50% of the employee's earnings.

Statement of the task. Determine the minimum wage.

Guidelines

The total value of the BPM is determined in accordance with the "Methodological Recommendations for Calculating the Subsistence Minimum" by the accrual method based on the cost of the food set and the approximate structure of the subsistence minimum (Table 10.1).

When establishing the minimum wage should take into account:

- 1) the share of basic wages (tariff earnings) in wages;
- 2) the size of the budget of the subsistence minimum of an able-bodied family member;

Table 10.1 - Structure of the living wage budget by social demographic groups on average in Ukraine (%)

№ п/п	Articles expenses	Per soul Population	Socio-demographic groups			
			workable	Pensioners	Children	
					0-6	7-15
1.	Food	68,3	61,6	82,9	74,5	73,4
2.	Non-food products	19,1	21,4	10,0	18,9	19,8
3.	Services	7,4	8,9	7,1	6,6	6,8
4.	Taxes and other payments	5,2	8,1	—	—	—
Total costs		100	100	100	100	100

1) coefficient of family load on the employee's budget - AGSN = 1.22; 4)

2) underage family consumption ratio -  $A_{fnHi} = 0.83$ :

$$3M = [BПМ (1 + K_{chi}K_{nhi}) K_{ydr}],$$

where 3M — minimum wage;

$K_{ydr}$  — the share of tariff earnings in the employee's salary.

Solution

The minimum wage should be equal to:

$$3M = [400 (1 + 1.22 \cdot 0.83)] 0.5 = 402.52 \text{ c.u.}$$

Answer: 402.52 USD

### 10.2.3. Tariff system of remuneration

Between the individual elements of the tariff system there is a mathematical relationship with which you can determine the values of others from the values of some elements, as well as calculate their average indicators. The latter can be used for enlarged planning of the wage fund (average tariff coefficients), analysis of the use of the qualification composition of employees (average tariff category of workers and works), etc.

#### Task 10.3

Initial data. The average tariff discharge is 4.5.

Statement of the task. Determine the average tariff coefficient of employees.

Answer: 2,035.

Guidelines

If the number of employees (or the complexity of their work) is unknown, and only their average rank is known, then the average coefficient can be determined by the following formulas:

$$\bar{K} = K_m + (K_b - K_m) \quad (\bar{R} - R_m),$$

$$\bar{K} = K_b + (K_m - K_b) \quad (R_b - \bar{R}),$$

where  $K_m$ ,  $K_b$  - tariff coefficients corresponding to the smaller and larger of the two adjacent digits, between which is the value of the average digit;

$\bar{R}$  — середній тарифний розряд;

$R_m$ ,  $R_b$  — відповідно менший і більший із двох суміжних тарифних розрядів, між якими перебуває значення відомого середнього тарифного розряду.

Розв'язок

$$\bar{K} = 1,91 + (2,16 - 1,91) (4,5 - 4,0) = 2,035$$

або

$$\bar{K} = 2,16 - (2,16 - 1,91) (5,0 - 4,5) = 2,035.$$

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## Educational edition

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