

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

NTU "Khpi"

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**METHODOLOGICAL INSTRUCTIONS**

for independent work

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

(for students of all forms of study of the specialty "071 Accounting and  
taxation")

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## **1. PURPOSE AND SUBJECT OF THE WORK**

1.1 Social and labor relations in the organization of accounting activities are a crucial element of any economic system. Therefore, the research of the theoretical foundations of social and labor relations regulation in countries with a developed market economy is an urgent issue for Ukraine—analysis of research and publications. Scientific works of scientists such as Butynets F.F., O Grishnova, Ilyich L.M., A.M. Kolot, V.V. Sychova, and others are devoted to studying the problems of regulation of social and labor relations. However, despite the large number of scientific investments, this topic remains relevant and requires further research.

These Methodological instructions for implementing independent individual analytical research work (reports) are part of the Methodological instructions for independent study of the discipline "Social and labor relations in the organization of accounting activities."

1.2 Methodical instructions [3] defined the mastery of the theory of social responsibility (knowledge) as the goal of the work and mastering specific technical techniques and methods of analytical work (skills) as its subject, namely:

- comparison methods and system analysis;
- principles, functions, and modeling of processes;
- methods of solving problem situations;
- methods of strategic analysis.

The materials of all sections of the synopsis of lectures on the theory of social-labor relations in the organization of accounting activities served as the theoretical basis for achieving the goal mentioned above.

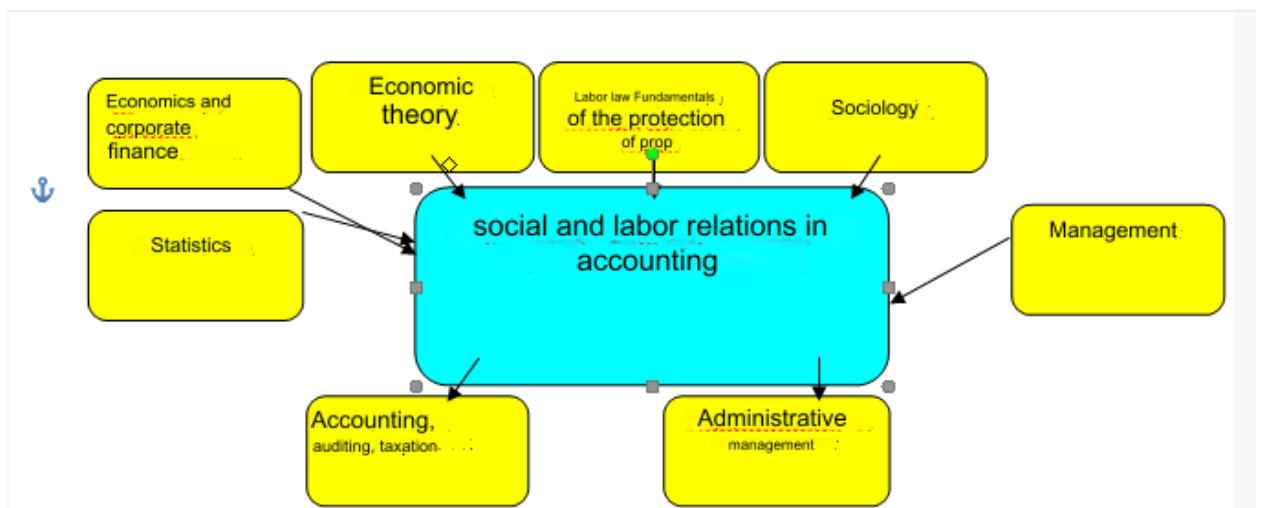
1.3. Data for the performance of individual research work (reports) from the discipline "Social and labor relations in the organization of accounting activities" are aimed at mastering complex working methods of systemic, complex economic analysis of the most important indicators of the company's operational activity

(knowledge), as well as acquiring personal primary experience of such work (skills). Therefore, this work aims to develop professional competence in the field. Thus, the subject of work in this type of educational activity of the student, depending on the variant of the task, is:

- use of the main functions of social management;
- use of principles and methods of social management;
- use of the analysis of the use of labor resources;
- diagnosis of social responsibility in production;
- Analyze indicators of social and labor relations in the organization of the enterprise's accounting activities.

The theoretical basis for achieving this goal is the material of the sections of the lecture notes.

### **Interdisciplinary connections of the academic discipline**



## **2. CONTENT OF THE EDUCATIONAL DISCIPLINE**

2.1. Module No. 1 "Accounting and analytical support of social and labor relations and the labor market".

Topic 2.1.1. Object, subject and tasks of the discipline. Definition of the subject "Social and labor relations in the organization of accounting activities". The place of the discipline "Social and labor relations in the organization of

accounting activities" in the system of economic sciences, its connection with related scientific disciplines. Brief description of the content of the discipline "Social and labor relations in the organization of accounting activities". Tasks of the discipline "Social and labor relations in the organization of accounting activities".

Topic 2.1.2. Accounting and analytical provision of labor resources of society

Population as a subject of economic and other social processes and phenomena. Reproduction of the population, its natural, social and mechanical movement. Demographic and social mobility of the population. Structure and location of the population of Ukraine. Concept of working capacity, working population, labor resources, economically active population.

Topic 2.1.3. Accounting and analytical provision of labor potential of society.

Labor potential of society. Problems of implementation of labor activity of the population. Problems of formation and development of labor potential of Ukraine. Human capital and its use and development. Accounting, auditing, taxation of labor resources Quality and competitiveness of the workforce. Investment in human capital by an individual, organization, state.

Topic 2.1.4. System of social and labor relations: accounting and analytical support

Concept of social and labor relations. Comprehensive characteristics of social and labor relations. Factors of formation and development of social and labor relations in society. Characteristic features and structure of the system of social and labor relations. Social policy as a component of the state's internal policy, the task of social policy. The essence of social protection, social security, social assistance and social support.

Topic 2.1.5. Assessment of social and labor relations

Methods of regulation of social and labor relations. Directions of programmatic and normative regulation of social and labor relations. System of social indicators. Consumer basket and its types.

#### Topic 2.1.6. The essence of social partnership

Definition of social partnership (tripartism). Purpose and principles of social partnership. The concept of "common good". Subjects of social partnership. The special role of the state as an arbiter and employer in the labor market. Experience in the application of the principles of tripartism in countries with a developed market economy.

#### Topic 2.1.7. Social partnership and its development in Ukraine

The historical aspect of the development of social partnership abroad and in Ukraine. Regulatory and legal basis of social partnership in Ukraine. Assessment of the state of social partnership in Ukraine and directions of its development.

#### Topic 2.1.8. Composition and structure of the labor market

The labor market as a subsystem of the market economy, its interdependence with the markets of capital, goods and services, housing, information, land, securities, etc. Concepts of "labour market", "labor market" and "job market". Modern conditions for the emergence and effective functioning of the labor market. Elements of the labor market: goods, demand, supply, labor price. Features of the "manpower" product. Conditions of the labor market.

#### Topic 2.1.9. Mechanism of labor market functioning

Constituent elements of the functioning mechanism of the modern labor market: subjects, objects, tools and means of influence. Functions of the modern labor market: social division of labor, informational, mediating, price-forming, stimulating, regulatory. Types and types of labor markets.

#### Topic 2.1.10. Labor market segmentation

Segmentation of the labor market according to various characteristics. Duality of the labor market: primary and secondary labor markets. The practical significance of the duality of the labor market. Flexible and rigid labor markets.

Classical, neoclassical, Keynesian, monetarist, institutionalist and Marxist approaches to labor market analysis.

Labor market infrastructure. Peculiarities and stages of labor market formation in Ukraine.

Topic 2.1.11. Social and labor relations of employment

Concepts, types and forms of population employment. The concept of full and global, forced and voluntary employment. Principles of state employment policy. State regulation of employment of the population. The main directions of state policy in the field of employment of the population. Active and passive methods and measures of employment regulation. Employment promotion programs. System of bodies and employment services. Employment legislation of Ukraine. Flexible forms of employment at the enterprise.

Topic 2.1.12. Types of unemployment and indicators of unemployment analysis

Approaches to defining the concept and level of unemployment. Types of unemployment. The natural rate of unemployment. Oaken's law. Unemployment and inflation. Socio-economic assessment of the level of unemployment. Reasons for inaccurate determination of the unemployment rate. Determination of the status of the unemployed and the concept of "suitable work". Unemployment benefit. Foreign experience of regulation of population employment

## **2.2. Module No. 2 "Organization, planning and reporting in the field of labor."**

### **Topic 2.2.1. Organization of labor at the enterprise**

The concept of labor organization. The main directions of labor organization. The essence and significance of the processes of social division and cooperation of labor, their relationship and interdependence. Division and cooperation of labor at the enterprise, their forms. Organization and maintenance of workplaces. Concept of workplace, work area. Classification of jobs.

The value and effectiveness of typical design of workplace organization.

Rationalization of labor processes and management procedures. Analysis of the labor process. Designing progressive labor processes. Indicators of the rationality of labor processes. Collective forms of labor organization. The concept of the labor team. The main types of labor teams. Working conditions. Factors determining working conditions in production and their importance for people's health and working capacity. Improvement of working conditions. State labor protection system in Ukraine. Social and economic effectiveness of measures to improve labor organization.

#### Topic 2.2.2. Scientific organization of work and its directions

Basic principles of scientific organization of work. Directions of the scientific organization of work: distribution and cooperation, arrangement of personnel in the links of the management system, standardization of work and optimal use of working time, rational organization of the workplace and creation of optimal conditions for work and rest, use of rational methods and means of work performance, ensuring the necessary qualifications of employees, regulation activities and relationships, material and moral stimulation of work. Development and implementation of plans for the scientific organization of work.

#### Topic 2.2.3. Labor rationing

Types of norms and standards. Classification of labor standards: by types of standards, by development methods, by degree of significance, by scope of application. Accounting and analysis of working time. Photo and selfie of the working day. Measurement of time spent on productive activities, losses due to obstacles and interruptions in work. Stages of analyzing the use of working time. Methods of rationing labor: trace elements; analytical, statistical, expert standardization. The procedure for calculating standards of labor intensity of management.

#### Topic 2.2.4. Labor planning

Types of labor plans. Personnel of the enterprise, their composition and structure. . Time as a resource: meaning, features, structure and regulations. Targeted planning of employees' work. Prospective (annual and monthly) plans -

planning of results; operational (weekly and daily) plans - planning time as a resource. Choice of priority of cases, principles of priority. Stages of the planning process: compiling a list of cases, determining the estimated duration, calculating reserve time, determining priorities, control and coordination. Taking into account individual characteristics of work capacity when drawing up plans-schedules. Organizational principles of the agenda.

#### Topic 2.2.5. Productivity and labor efficiency

The essence and meaning of labor productivity. Indicators and methods of measuring labor productivity. Economic content of labor productivity. Material-technical, organizational-management and social-psychological reserves of labor productivity growth. Factors and reserves of labor productivity growth, methods of their assessment. Theoretical foundations of determining labor efficiency. Indicators and methods of measuring labor efficiency. Factors and reserves of increasing labor productivity. The cost of labor and its formation. The price of labor. Factors that affect the value of the labor force. Cost of living and its indicators. Types of income, differentiation of income. Incomes of households (families). Cash and kind incomes. Formation of consumption income and accumulation. Socio-economic essence of wages. Nominal and real wages, real incomes. Salary functions and principles of its organization. Sources of wage formation.

#### Topic 2.2.7. Payment of labor at the enterprise

Elements of salary organization. Forms and payment systems. . State regulation of wages. Contractual wage regulation. Tariff system. Systems of piecework and hourly forms of wages. Indicators and terms of awarding managers, professionals, specialists, technical employees of organizations. Indicators of awards for the development of new products and new technologies. Quantitative and qualitative indicators of employee bonuses. Employee profit sharing.

#### Topic 2.2.8. Analysis of labor resources

The essence of economic analysis in the field of labor and its tasks. Areas of analysis of the state of labor resources. Objects of analysis of labor indicators:

labor supply and labor productivity, factors and ways of intensification and increasing the efficiency of labor use, influence of labor indicators on the final results of activity. Analysis of labor productivity and wages. Methods of calculating the number of workers.

#### Topic 2.2.9. Reporting and auditing in the field of labor

The structure of labor reporting. State statistical reporting on labor issues. Classification and analysis of statistical reporting forms in the field of labor. The essence and purpose of the audit in the field of labor and its tasks. The main areas of audit in the field of labor. Audit stages at the enterprise

Topic 2.2.10. Monitoring of the social and labor sphere as a tool for regulating and improving social and labor relations

The essence and task of monitoring the social and labor sphere. Sources of information about employment and social and labor relations. Main groups of methods of social and labor monitoring. Methodology and principles of forming a sample of research objects and a system of indicators for monitoring the social and labor sphere (STS). Foreign experience of STS monitoring.

#### Topic 2.2.11. Sociological research in the field of work.

Program of sociological research. Methods of information selection in the study of the social and labor sphere. The main directions of monitoring of the social and labor sphere: socio-demographic and migration processes; employment, labor market, unemployment; social and labor processes at enterprises; conditions and labor protection; income and standard of living of the population; socio-psychological climate in labor teams; organization of social and labor monitoring in Ukraine.

#### Topic 2.2.12. International Labor Organization and its areas of activity

International acts on economic, social and cultural human rights. International Labor Organization (ILO) in the modern world: goals, tasks, structure. ILO bodies: International (General) Labor Conference, Administrative Council. The main areas of activity of the ILO. Philadelphia declaration on the activities of the ILO. Organization of ILO activities. International Labor Code.

## Characteristics of ILO Conventions and Recommendations.

Topic 2.2.13. Globalization processes and international labor migration

Topic 2.2.6. Income policy Globalization processes in the world labor market system. International labor migration, its positive and negative consequences. Causes of international labor migration. Modern models of regulation of social and labor relations: European, Anglo-Saxon, Chinese. Foreign experience of regulating relations in the field of employment. The evolution of income policy and the experience of their regulation in foreign countries. Foreign experience of the development of industrial democracy, its forms in foreign countries.

### **Situational tasks and their solutions**

#### **Task 1.1**

Output data. The table presents data on labor resources and employment in the first and fifth years of the considered period (in thousands of people).

| Name                           | First year | Fifth year |
|--------------------------------|------------|------------|
| Economically active population | 84 889     | 95 453     |
| Of these, are employed         | 80 796     | 87 524     |

The natural rate of unemployment was 7% of the economically active population in the fifth year of the considered period.

Setting the task

- calculate the number of unemployed and the actual level of unemployment in the first and fifth years of the considered period.
- How to explain the simultaneous growth of employment and unemployment?
- can it be stated that there was full employment in the fifth year of the considered period?

#### **Task 1.2**

Output data. The table presents data on labor resources and employment in the first and fifth years of the considered period (in thousands of people).

| Name                           | First year | Fifth year |
|--------------------------------|------------|------------|
| Economically active population | 80 500     | 95 000     |
| unemployed                     | 4800       | 7000       |

**Setting the task.** Calculate the unemployment rate in the first and fifth years of the considered period and explain the simultaneous growth of employment and unemployment.

### **Task 1.3**

Output data and setting of the task. Calculate the official level of unemployment at the end of the year, if out of 10 million people who had a job at the beginning of the year, 0.1 million people from the number of officially registered unemployed at the beginning of the year were dismissed and registered at the employment center during the year (0.8 million people) 0.05 million people stopped looking for work, and 0.1 million people were employed.

### **Task 1.4**

Output data and setting of the task. Using Oaken's law, calculate by how many percent the unemployment rate will change during the year, if with a potential GNP of 1,400 billion hryvnias, the actual GNP at the beginning of the year was 1,330 billion hryvnias, and at the end of the year - 1,295 billion hryvnias. Natural the unemployment rate is 5%.

### **Task 1.5**

Output data. The number of employed people is 90 million, the number of unemployed is 10 million. A month later, out of 90 million people who had a job, 0.5 million people were dismissed and are looking for work; And a million of the unemployed have stopped looking for work.

Setting the task. Determine 1) the number of employees; 2) the number of unemployed and 3) the actual level of unemployment.

### **Task 1.6**

Output data. The table shows data characterizing the volumes of actual and

potential GNP (billion hryvnias...). In 2013, the economy was developing under conditions of full employment with an unemployment rate of 6%.

| Year | Potential GNP | Actual GNP |
|------|---------------|------------|
| 2013 | 3000          | 3000       |
| 2014 | 3800          | 3705       |
| 2015 | 4125          | 3712,5     |

Setting the task. Using Oaken's law, calculate the unemployment rate in 2013 and 2014.

### **Task 1.7**

Output data and setting of the task. Determine the number of unemployed registered this year in the district employment service, if the number of economically active population of the district is 1 million people, the official unemployment rate is 3.5%.

### **Task 1.8**

Output data and setting of the task. Last year, the standardized labor intensity of product A was 800 standard hours, and the actual labor costs were 660 g. In the planned year, it is planned to change the technological process, which will reduce the labor intensity of the product by 100 standard hours. At the same time, by how many percent will labor productivity increase, if in the planned period the implementation of norms is assumed to be at the level of 110%.

### **Task 1.9**

Output data and setting of the task. In the planned period, it is planned to reduce the technological labor intensity in the workshop by 4%. How will the labor productivity of the workshop workers increase?

**Task 1.10**

Output data and setting of the task. In order to reduce labor costs and increase competitiveness, it is planned to install new equipment for the products produced at the enterprise, which will increase its productivity by 40%. At the same time, measures will be taken to mechanize transport works, which will make it possible to reduce the number of workers employed in these works from 80 to 60 people. As a result of improving the organization of work, it is also expected to reduce internal variable losses of working time from 10 to 5%. How will labor productivity increase at an enterprise with a workforce of 2,400 people (of which 60% are main workers and 40% are auxiliary workers, 10% of main workers will work on the new equipment)?

**Task 1.11**

Output data and setting of the task. A team of 20 people worked 22 shifts in a month and handed over 10,000 parts to VTK. At the same time, the production rate was fulfilled by 120%. In the planned period, it is planned to increase the monthly output by 3% as a result of improving the organization of work and maintenance of workplaces. What planned task should be set for the team in this case: the number of parts, the planned labor intensity of one part, the percentage of compliance with the norms (with the same number of working hours)?

**Task 1.12**

Output data and setting of the task. In the planned period, the workshop assumes the production of 5.6 million hryvnias.. and at the same time increases production per worker per year from 70,000 hryvnias.. to 74,000 hryvnias.. By how many people will it be possible to reduce the number of workers and what will be the growth labor productivity?

**Task 1.13**

Output data and setting of the task. In the planned period, the workshop staff

should increase labor productivity by 9%. Modernization of equipment will increase labor productivity by 5%. It is also planned to reduce absenteeism due to illness and other reasons by four days. Calculate by how many minutes it is necessary to reduce intra-variable losses of working time, in order to complete the task of increasing labor productivity. The number of attendance days in the base year is 232.

**Task 1.14**

Output data and setting of the task. In the long-term plan to increase the competitiveness of the enterprise, it is planned to carry out a set of measures in the next five years, which will increase labor productivity by 40%. Due to the introduction of new equipment, it is expected to increase the labor productivity of workers by 30%, while improving the organization of work will reduce the loss of working time from 10 to 4%. By how many people is it necessary to reduce the relative number of management and service personnel in order to ensure the planned increase in productivity at the enterprise? (The specific weight of workers in the base period was 70%).

**Task 1.15**

Output data and setting of the task. In the long-term development plan of the enterprise, it is planned to increase production output by 50% over the next five years, while 90% of the increase must be ensured by increasing labor productivity. Determine by how many percent labor productivity should increase and how many people can increase the number of staff. (The company employs 3,000 people.)

**Task 1.16**

Output data and setting of the task. The plan for the long-term development of the enterprise and increasing its competitiveness is supposed to reduce the labor intensity of the products produced by 10%. Determine the required total number of workers in the planned period, if in the base period the technological labor

intensity of the products was 3,000 thousand standard hours, the standards were fulfilled by 130% on average, the number of auxiliary workers in the main shops was 10% of the number of main workers, 50 people work in the auxiliary shops % of the number of working main workshops. Workers make up 70% of all industrial and production personnel. Working time fund - 220 days a year.

**Task 1.17**

Output data and setting of the task. In the coming year, the company plans to increase the volume of products produced from UAH 43,000 thousand to UAH 46,415 thousand; the number of main workers - from 430 to 450 people, auxiliary workers - from 400 to 440, administrative and management personnel - from 180 to 185 people. Determine how the technological labor intensity of products ( $T_{tech}$ ), total labor intensity of products ( $T_{pol}$ ), total productivity ( $P_t$ ) will change.

**Task 1.18**

Output data and setting of the task. In order to increase competitiveness and reduce the price of products produced at the enterprise, it is planned to implement the following measures: to increase the technical equipment of workers and thereby reduce technological labor intensity by 5%; increase the labor productivity of equipment adjusters by 12%; to reduce the number of workers engaged in repair and maintenance of workplaces by 30 people. Determine the possible increase in labor productivity at the enterprise, if the volume of production increases by 8%, the expected average number of personnel will be 4,000 people, including the main workers - 1,680, auxiliary - 1,600 people, of which adjusters - 250 people, repairmen - 180 people.

**Task 1.19**

Output data and setting of the task. In connection with the expected increase in the volume of production in the planned period, it is planned to increase the number of employees at the enterprise by 2%. Calculate how many new employees will need

to be hired during the year, if in the reporting year the average number of personnel was 8,765, at the end of the year 8,890 people are expected, replacement for natural damage is 5% of the average number.

**Task 1.20**

Output data and setting of the task. Calculations show that in the coming year, the technological labor intensity of the shop's production program will amount to 300,000 standard hours. Determine the planned number of workers, if the working time fund of one worker is 1800 hours, and the expected compliance with the norms is 120%.

**Task 1.21**

Output data and setting of the task. Determine the required number of industrial and production personnel in the planned year, if the technological labor intensity will decrease by 220,000 standard hours. In the base period, the technological labor intensity was 1 million standard hours, standards were fulfilled by 130%. The annual fund of working time is 1,900 hours, the specific weight of the main workers in the total number of industrial and production personnel is 52%.

**Task 1.22**

Output data and setting of the task. Calculate how many workers the shop will need in the planned period, if the labor intensity of production will be reduced by 10%, production output will increase by 25%, compliance with standards will increase by 5%, and the real fund of working time - by 4%. (In the base period, the number of workers was 1,000 people.)

**Task 1.23**

Output data and setting of the task. In the future period, as a result of the implementation of measures to increase the technical equipment of production, the enterprise is expected to reduce the technological labor intensity by 6%, the

production - by 8%, and the total - by 11%. What changes will occur in the personnel structure, if in the base period the specific weight of the main workers in the total number of employees was 50%, auxiliary - 30% and other personnel - 15%?

**Task 1.24**

Output data and setting of the task. At the enterprise with the number of workers according to the plan of 800 people, 850 people actually worked, while the production plan was fulfilled by 103%. Determine the relative deviation of the actual number of workers from the planned number.

**Task 1.25**

Output data and setting of the task. Determine the specific weight of the factors - an increase in the number of employees and an increase in labor productivity - in the growth of production at the enterprise. The initial data are given in the table.  
3.2.

Table 3.2

| Indicators                           | Plan    | Fact    | Deviation in % |
|--------------------------------------|---------|---------|----------------|
| Production output, thousand hryvnias | 120 000 | 125 000 | 104            |
| The number of employees              | 3020    | 3120    | 103            |
| Production per employee, hryvnias    | 39 735  | 40 064  | 100,8          |

**Task 1.26**

Output data and setting of the task. In a shop where 400 people work, the average grade of work (3, 7) exceeds the average grade of workers (3, 5). The plan provides for the training of workers so that the average rank of workers does not lag behind the average rank of works. How many workers should improve their qualifications for this?

**Task 1.27**

Calculate how the fulfillment of production norms in the workshop changed in the analyzed period, if the labor intensity of products was reduced by 10%, hourly production increased by 14%, and production norms at the beginning of the period were fulfilled by 115%.

**Task 1.28**

Output data and task setting. Calculate how the duration of work in a shift and the number of days worked in a year changed in the reporting year, if the hourly output increased by 8%, daily - by 6%, annual - by 7%. In the base period, the average actual shift duration was 7.95 hours, and the number of days on duty was 230.

**Task 1.29**

Output data and setting of the task. In the reporting period, the labor productivity of workers increased by 4%, and counting on all workers - by 5%. Calculate how the personnel structure has changed, if in the base period the specific weight of workers in the total number of personnel was 0.78.

**Task 1.30**

Output data and setting of the task. The company's report for the past year indicates that technological labor intensity decreased by 12%, production - by 8%, and total - by 8.5%. Determine how the personnel structure changed in the reporting period, if at the beginning of the period the ratio of main, auxiliary workers and other personnel was: 1:0,9:0,4, and labor costs for the production of products by employees of each of the specified categories are proportional to their number.

**Task 1.31**

Output data and setting of the task. Calculate the impact on the increase (decrease) in output, the growth (decrease) in labor productivity and the increase in the

number of employees compared to the base period and plan. The initial data are shown in table 3.3.

Table 3.3

| Indicators                       | Basis  | Plan   | Fact   |
|----------------------------------|--------|--------|--------|
| Production volume, thousand UAH. | 60 000 | 68 400 | 72 000 |
| The number of employees          | 800    | 810    | 820    |

**Task 1.32**

Output data and setting of the task. Determine what part of the output was obtained as a result of the increase in labor productivity and the increase in the number of employees in comparison with the base period and the plan. The data are given in table. 3.4.

Table 3.4

| Indicators                       | Basis   | Plan    | Fact    |
|----------------------------------|---------|---------|---------|
| Production volume, thousand UAH. | 220 000 | 264 000 | 272 800 |
| The number of employees          | 2000    | 2144    | 2240    |

**Problem 1.33**

Output data and setting of the task. During the analysis of the implementation of the labor plan, it became clear that last year a number of planned measures were not carried out: the modernization of the equipment, which would allow 19 workers to be released, was not carried out; the new technological process (with the release of 36 workers) was implemented not from March, but from August. In addition, the loss of working time exceeded the planned mark by 40,000 hours. Calculate how labor productivity decreased under these conditions and by what percentage the output decreased, if 8,000 people worked at the enterprise during the reporting period, and the balance of working time of one worker was 1,820 hours in year.

**Task 1.34**

Output data and setting of the task. Last year, the labor plan set the number of all employees at the enterprise at 6,850, including 5,480 workers. In fact, the number of employees was 7,400 people, and workers - 5,700. At the same time, the production plan was fulfilled by 110%, and the labor intensity of production was reduced by 4.5% compared to the plan. Calculate the relative savings or overspend of the number of workers and all workers.

**Task 1.35**

Output data and setting of the task. The labor plan at the enterprise established the number of employees of 2,350 people, including 1,880 workers. In fact, the number of employees in the reporting year was 2,426, and workers - 1,950. At the same time, cooperative deliveries accounted for 10% of the cost of manufactured products instead of 6% as planned, and the labor intensity of products increased by 2.5% due to the change in assortment. Calculate the relative savings of all personnel and workers.

**Task 1.36**

Output data and setting of the task. At the beginning of the year, the organization had 2,600 employees. In connection with retirement, 138 people left for the army and for training; 214 people resigned at their own will and 28 people - for violation of labor discipline. At the same time, 480 people were hired during the year. Determine the indicators of changeability and staff turnover.

**Task 1.37**

Output data and setting of the task. The plan for the reconstruction of production and the exit of the enterprise from the crisis situation is intended to increase production output by 40% for the next five years, while 95% of the increase should be obtained due to increased labor productivity. Calculate the possible increase in the number of personnel under these conditions, if 2,000 people worked at the enterprise in the base year.

**Task 1.38**

Output data and setting of the task. The company fulfilled the production plan by 104%. At the same time, the expenses of the wage fund looked as follows (Table 3.5):

Table 3.5

| Indicators                              | Plan   | Fact   |
|---|--------|--------|
| Workers' wages fund, thousand hryvnias. | 15 200 | 15 960 |
| Including workers, thousand hryvnias.   | 11 400 | 11 958 |

It will determine the relative savings (overspending) of the wage fund of all personnel and workers.

**Task 1.39**

Output data and setting of the task. The workshop team fulfilled the production plan by 102%. At the same time, the wage fund of workers - journeymen amounted to UAH 530,000.. with a plan of UAH 500,000. Determine the relative savings (overspend) of the wage fund of journeymen, if the specific weight of cooperative supplies in the volume of production was 10% (with the plan 15% ).

**Task 1.40**

Output data and setting of the task. Define the advance (lag) of the growth rates of labor productivity over the growth rates of average wages. The initial data are given in the table. 3.6.

Table 3.6

| Indicators                       | Plan    | Fact   |
|----------------------------------|---------|--------|
| Production volume, thousand UAH. | 85 800  | 87 172 |
| The number of employees          | 1100    | 1075   |
| Salary fund, thousand hryvnias.  | 13 200* | 14 896 |

**Task 1.41**

Output data and setting of the task. Calculate the effect on the absolute and relative

overspending (savings) of the payroll fund caused by the change in the number of personnel and the average salary. Use the data given in the table. 3.7.

**Table 3.7**

| Indicators                       | Plan   | Fact     | Completion in % |
|----------------------------------|--------|----------|-----------------|
| Production volume, thousand UAH. | 75 000 | 78 750   | 105             |
| Salary fund, thousand hryvnias.  | 12 000 | 12 484,8 | 104             |
| The number of employees          | 1000   | 1020     | 102             |
| Average annual salary, hryvnias. | 1200   | 12240    | 102             |

**Task 1.42**

Output data and setting of the task. Calculate the rate of artificial, artificial costing time and the rate of production per shift with the following initial data:  $T_{op} = 10$  min,  $T_{pz} = 5$  min,  $T_{ob} = 8\%$  of operational time,  $T_{od} = 4\%$ . The number of parts in a batch is 10 pieces, serial production.

**Task 1.43**

Output data and setting of the task. Calculate the machine time spent on drilling the part with the following initial data: drilling depth  $L = 200$  mm, feed  $S = 0.4$  mm/rev, number of revolutions of the machine spindle  $n = 300$  rev/min, length of recess and race  $l_1 = 10$  mm.

**Task 1.44**

Output data and setting of the task. Calculate the rates of artificial, artificial costing time and production rate for longitudinal turning of a roller on a lathe, if  $l_1 = 4$  mm,  $L = 300$  mm, cutting speed  $V = 93$  m/min, feed  $S = 0.4$  mm/rev., diameter of the roller  $D = 82$  mm.

**Task 1.45**

Output data and setting of the task. Calculate the rate of artificial time and the rate of production for longitudinal turning of a roll on a lathe according to the following data: length of processing  $L = 300$  mm, length of cutting and running  $l_1 = 6$  mm, feed  $S = 0.4$  mm/rev, cutting speed  $V = 93$  m /min, auxiliary time  $T_v = 1.2$  min, service time  $T_{ob} = 6\%$  of operational time and rest time  $T_{otd} = 4\%$ .

**Task 1.46**

Output data and setting of the task. Calculate the production rate per shift for a picker, if operational time  $T_{op} = 2.38$  min, service time  $T_{ob} = 4\%$  of operational time, rest time  $T_{otd} = 2\%$  of operational time.

**Task 1.47**

Output data and setting of the task. Calculate the standards of artificial, artificial costing time and the production rate per shift according to the following data: machine time  $T_m = 6.6$  min, auxiliary time  $T_v = 2.8$  min, service time  $T_{ob} = 6\%$  of operational time, rest time  $T_{otd} = 4\%$  of operational time. Preparatory and final time  $T_{pz} = 12$  min, the number of parts in a batch - 30 pcs.

**Task 1.48**

Output data and setting of the task. Calculate the rate of artificial time and the rate of production in a change for longitudinal turning and trimming of two cylinder ends with the following initial data:  $L = 300$  mm,  $D = 50$  mm,  $d = 20$  mm,  $S = 0.2$  mm/pro,  $n = 480$  pro /min, auxiliary time  $T_v = 1.5$  min, service time  $T_{ob} = 7\%$  of operational time and  $T_{otd} = 3\%$ . Length of cutting and running  $l_1 = 5$  mm.

**Task 1.49**

Output data and setting of the task. Determine the number of adjusters on the turret section in the mass production shop. The initial data are given in the table. 5.1. The coefficient of variation is 1.5. On the site, group processing of parts is used for rod and cartridge processing. The form of service is individual.

Table 5.1

| Machines      | Number of machines | Diameter processing, mm | The number of tools in the setup | Quality | Equipment loading (in % per shift) | Processed material      |
|---------------|--------------------|-------------------------|----------------------------------|---------|------------------------------------|-------------------------|
| Turret lathes | 12                 | 25                      | 6                                | 12      | 70                                 | Steel                   |
|               | 8                  | 40                      | 8                                | 11      | 90                                 | The same                |
|               | 10                 | 60                      | 7                                | 11      | 85                                 | Steel is heat-resistant |
|               | 4                  | 100                     | 10                               | 11      | 80                                 | Titanium alloys         |

**Task 1.49**

Output data and setting of the task. Determine how the number of adjusters will change in the turret area, the initial data for which were given in the table. 4.20, if the section during the expansion of the range of products will move from the category of mass production to large-scale production, as well as the form of maintenance of equipment will change (instead of individual, a brigade form will be introduced).

**Task 1.50**

Output data and setting of the task. Calculate the number of adjusters in the area equipped with machine tools with software control (CNC). The initial data are given in the table. 4.20. The site operates in two shifts, the form of equipment maintenance is brigade. Production type - medium series.

**Task 1.51**

Output data and setting of the task. Determine the standard of service and the actual number of controllers in a mechanical assembly shop of serial production, if 200 main workers work in the shop, of which 30 people use the right of self-control. Details of medium complexity. The most common quality is 11th (4th accuracy class). The control is final. Control selectivity - 40%.

**Task 1.52**

Output data and setting of the task. Calculate the number of controllers in a small-scale paint shop. The shop employs 170 main workers, the selectivity of control is 100%. Details are complex, control is final.

**Task 1.53**

Output data and setting of the task. Determine the standard of service and the actual number of controllers in the tool shop, where 140 main workers work, and 10 tool workers work with a personal stamp and enjoy the right of self-control. Control selectivity - 100%. The details are complicated. The most common quality is 6th (2nd accuracy class).

**Task 1.54**

Output data and setting of the task. Determine the accounting number of storekeepers in the metal warehouse in the machine shop with the number of ciphers of stored materials 652. The number of receipts and issues in the warehouse per month is 2350 on average. The coefficient of variability of storekeepers' work is 1.4. The coefficient of non-appearance of storekeepers is 1.18.

**Task 1.55**

Output data and setting of the task. Determine the accounting number of storekeepers in the warehouse of metal products and semi-finished products in the mechanical assembly shop, where the number of codes storing materials is 2,600. On average, 3,200 receipts and issues of materials are made in the warehouse per month. The coefficient of variability of storekeepers' work is 1.6. The coefficient of non-appearance of storekeepers is 1.2.

**Task 1.56**

Output data and setting of the task. Determine the number of work allocators in a

machine shop where 452 main workers work in a day shift. On average, each worker performs three operations per shift. The coefficient of variability of shop work is 1.4. Distributors are connected in work with four sections and storerooms of the workshop. In the workshop, 30% of the workers are employed on the flow. Delivery of goods to workplaces is carried out by auxiliary workers.

**Task 1.57**

Output data and setting of the task. Calculate the accounting number of work allocators in the foundry. The number of serviced workers per shift is 320. One worker per shift performs an average of four operations. The coefficient of variability of shop work is 1.4. Distributors are connected to six sections and storerooms of the workshop. The coefficient of failure of distributors is 1.2. The specific weight of workers in teams is 40%. Allocators constitute and give variable tasks. Auxiliary workers deliver cargo to workplaces.

**Task 1.58**

Output data and setting of the task. Determine the level of fulfillment of the production norm, if the worker delivered in a month: devices A - 30 pcs. (Tsh = 2.3 person-hours), devices B - 120 pcs. (T1P = 1.2 person-hours), devices B - I 1 pc. (Tsh = 0.7 man-hour). 23 shifts of 8 hours worked.

**Task 1.59**

Output data and setting of the task. Calculate the fulfillment of the production norm, if the worker handed over the VTK for the shift: bolts - 20 pcs. (Tsh = 0.15 man-hour), sleeve - 18 pcs. (Tsh = 0.1 man-hour), hairpin - 5 pcs. (Tsh = 0.7 man-hour). The entire work took 8 hours and 12 minutes.

**Task 1.60**

Output data and setting of the task. Determine the average fulfillment of production norms for the workshop, if 12 workers fulfilled the norms by 85%, 15 -

by 92, 40 - by 103, 65 - by 112, 34 - by 125 and 10 - by 140%.

**Task 1.61**

Output data and setting of the task. The shop's report on the fulfillment of production norms by groups of temporary workers provides the following data: among the fitters, 18 people fulfilled the norms by 106% and two people - by 115%; among turners: ten people - 95%, one person - 101%; among millers: three people - 113% and five people - 125%; among drillers: ten people - 122% and four people - 111%; among revolvers: three people - 151% and two - 145; among planers: one person - 89% and one - 100%. Determine the average fulfillment of norms by temporary workers, as well as the specific weight of temporary workers who do not fulfill production norms.

**Task 1.62**

Output data and setting of the task. Calculate the level of compliance with production standards for the workshop and the possible level of compliance with the standards if all workers who do not meet the standards fulfill them by 100%. The initial data are given in the table. 5.2.

Table 5.2

|                   | Fulfillment by workers of production norms in % |        |         |         |         |       |
|-------------------|---|--------|---------|---------|---------|-------|
|                   | До 90   | 91-100 | 101-110 | 111-120 | 121-150 | > 150 |
| Number of workers | 10  | 20     | 120     | 180     | 110     | 50    |

**Task 1.63**

Output data and setting of the task. There are 1,500 people working in the workshop, the specific weight of temporary workers is 66.7%, the average fulfillment of standards by temporary workers is 110%. Dispatchers worked an average of 168 hours per month. Calculate the specific weight of the scientifically based norms in terms of labor intensity and the number of workers who worked according to these norms, if 80 thousand norm-hours were spent on the

performance of works for which experimental and statistical norms were established.

**Task 1.64**

Output data and setting of the task. At the enterprise, where 1,500 temporary workers work, some of the outdated standards have been replaced by scientifically based ones. Calculate how the production norms increased and the time norms decreased, at what level the norms will be fulfilled, if before the revision the norms were fulfilled by 148%, and the normative labor intensity of the production program during the revision of the norms was reduced by 550 thousand norm-hours. The real fund of working time per worker per year is 1,800 man-hours.

**Task 1.65**

Output data and setting of the task. The team is tasked with assembling the device. The total time required to assemble one device is 9.5 minutes. At the same time, the labor intensity of individual operations is: 1.5; 0.5; 2; 2.5; 3 min. Determine the required number of the team, which ensures its smooth operation.

**Task 1.66**

Output data and task statements. The team is engaged in mechanical processing of crankshafts. Labor intensity according to the types of work is distributed as follows: turning operations - 0.5 hours; drilling - 0.75; milling - 0.25; locksmiths - 1.25 h. Calculate the required total number of the crew and by professions.

**Task 1.67**

Output data and setting of the task. The shop has a production program for a month with a standard labor intensity of 30,000 hours, including the sections: No. 1 - 8,000 hours; No. 2 - 7500; No. 3 - 6200; No. 4 - 8,300 h. Determine the actual number of workers in sections and in general in the workshop. (The number of working hours per month per worker is 176.)

**Task 1.68**

Output data and setting of the task. Calculations show that the company will need to spend 2,860,000 hours to complete the annual production program, including the

number of workshops: No. 1 - 500,000 hours; No. 2 - 1460 thousand; No. 3 - 900,000 units. Standards are met by an average of 116%. Determine the required number of workers in shops and in the enterprise as a whole. Useful fund of working time - 234.

### **Task 1.69**

Output data and setting of the task. To perform the daily production task of the workshop team, it is necessary to spend 900 standard hours, including 320 hours for the performance of locksmith operations; lathe machines - 240; milling - 200; drilling - 140 hours. Calculate the required number of workers by profession, on the condition that locksmiths fulfill the norms by 125%; turners - by 117%, milling workers - by 122% and drillers - by 122%.

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## 11 **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.

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## Educational edition

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