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LECTURE NOTES FOR THE COURSE

‘Social and labour relations in the organisation of accounting activities’

for students of the speciality 0.71 ‘Accounting and Taxation’

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Lecture notes for the course includes the main issues related to the theory of social and labour relations from the point of view of organising accounting activities. The course is an elective course in the humanitarian and socio-economic training block taught to bachelors in their fourth year. It is intended to develop students' theoretical knowledge of the content of social and labour relations, the regulatory framework of social and labour relations in Ukraine, the principles on which social and labour relations are based, the structure and indicators of labour resources assessment.

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Reviewer PhD in Economics, Associate Professor M.O.Tkachenko

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INTRODUCTION

Over the past two decades, the global society in general and the Ukrainian society in particular have experienced large-scale, multi-vector changes that have transformed almost all components of socio-economic life. However, these changes have not brought modern societies closer to stability, have not added sustainable positive dynamics to socio-economic development, and have not eliminated the asymmetries between the economic results of business entities, on the one hand, and the social achievements of the vast majority of the population, on the other. Instead, new risks have emerged and deepened, the field of instability segments has expanded, and the unpredictability of the consequences of economic activity has increased. The dynamics of instability and asymmetry in its various manifestations can be seen especially clearly in the social and labor sphere, which is centered on an economically active person and is the institutional space for forming, functioning, and developing social and labor relations, which are increasingly becoming unhealthy. Indeed, under the influence of several factors of both internal and external origin, the most significant social transformations have taken place and are still taking place in the social and labor sphere. The latter affects the interests of millions of people and arouses the natural interest of all market economy actors and civil society in the successful solution of the tasks continuously reproduced in the social and labor sphere. Numerous scientific schools of economic and social thought, in one interpretation or another, recognize the dependence of the entire social and labor sphere and its components on the level and nature of information and communication development, forms of social organization of production, changes in the structure and hierarchy of economic

growth factors characteristic of the new economy that is being intensively formed. However, the scientific study and reflection of these dependencies' accurate content and consequences still need to be explained to the general public.

1. 1. THEORETICAL ASPECTS OF SOCIAL AND LABOUR RELATIONS IN THE ORGANISATION OF ACCOUNTING ACTIVITIES

1.1 Methodological basis of the discipline, determination and methods

1.2 Regulatory and legal framework of social and labour relations in Ukraine

1.3 Structuring of social and labour relations

Control questions

1.1 Methodological basis of the discipline, determination and methods

The methodological basis of the discipline is the dialectical method of cognition of the reality of the labor process. Its essence lies in the fact that all phenomena and processes in the social organization of labor and social and labor relations must be considered in interconnection and interaction. Economic, administrative, and socio-psychological methods are used to manage labor processes. Financial methods are associated with using means and tools that stimulate economic interest in achieving high labor results and efficient use of resources. The tools of economic methods are levers and incentives, such as prices, taxes, loans, financial benefits and sanctions, incentives and motives to work, etc. Administrative methods are direct methods of management by the state. They aim to balance the interests of the social and labor relations subjects. The instruments of administrative methods are laws, regulations, instructions, and orders. They act as a state directive and are binding. Socio-psychological methods are indirect methods of influencing the behavior of people at an enterprise. The tools of social and psychological methods include social analysis in the team of employees, social planning, creation of a creative

atmosphere in the team, participation of employees in management, social stimulation of team development, satisfaction of cultural and spiritual needs, formation of teams and groups, and creation of a typical psychological climate.

Labor is a purposeful, conscious activity that aims to achieve a valid result, taking into account people's psycho-physiological and intellectual capabilities.

Labour economics, as a field, is dedicated to the rational use of people's capabilities in the process of creating material and spiritual goods of society. This emphasis on the value of labor and its role in the creation of goods can inspire a sense of purpose and value in our work.

Social and labor relations are the mutual responsibility of employees, employers, and the state in creating material and spiritual goods for society.

The labor market, a fundamental concept in our field, is the marketplace where labor supply and demand meet. It is the platform where labor is exchanged for a specified period of time. Understanding this concept is crucial for anyone working in economics, labor relations, or social sciences.

An employee is a natural person who has entered into an employment relationship with an employer (owner or an authorized body or person; natural person - a business entity) and is one of the parties to an employment contract.

1.2 Regulatory and legal framework of social and labour relations in Ukraine

Normative legal methods result from the state's rule-making activities (legislative, executive, and local self-government bodies). This form of social and labor relations regulation involves applying norms contained in laws, government resolutions, presidential decrees, and other regulations approved by public authorities and local governments.

The legal framework for monitoring the social and labor sphere includes The Constitution of Ukraine, Decrees of the President of Ukraine, Resolutions of the Verkhovna Rada and the Cabinet of Ministers of Ukraine, the Labour Code of Ukraine (Labour Code), the Laws of Ukraine 'On Employment,' 'On Collective

Bargaining Agreements,' 'On Remuneration of Labour,' 'On the Procedure for Consideration of Labour Disputes', 'On Information' and other legal acts regulating labor relations.

These documents regulate labor relations and provide certain state guarantees in this area. They indirectly indicate the need to constantly monitor the state of the labor sphere in the country to control and respond to relevant negative processes. The Constitution of Ukraine, as the primary law of the country, guarantees the following:

Article 43: Everyone has the right to work, which includes the opportunity to earn a living by work that they freely choose or agree to. The state creates conditions for citizens' entire exercise of the right to work, guarantees equal opportunities in the choice of profession and type of labor activity, and implements programs of vocational education, training, and retraining of personnel by social needs.

Everyone shall have the right to proper, safe, and healthy working conditions and a salary not lower than that determined by law.

Article 48: Everyone has the right to an adequate standard of living for himself and his family, including adequate food, clothing, and housing. The human right to work and decent pay is guaranteed by the Constitution of Ukraine and other national and international legal acts. In particular, the Universal Declaration of Human Rights (Article 23) approved by the UN General Assembly on 10 December 1948, the European Social Charter (Articles 1, 4) of 3 May 1996, etc. Thus, the state has undertaken to provide specific guarantees and practical development in the field of labor relations in Ukraine, including remuneration.

Thus, Article 8 of the Labour Code of Ukraine states that the state regulates the remuneration of employees of enterprises of all forms of ownership by setting the minimum wage and other state norms and guarantees, establishing conditions and amounts of remuneration of managers of enterprises based on state and municipal ownership, employees of enterprises, institutions, and organizations financed or subsidized from the budget, regulating the remuneration funds of

employees of monopoly enterprises according to the list determined by the Cabinet of Ministers of Ukraine.

Minimum state guarantees under the Labour Code of Ukraine also include labour remuneration rates (for overtime work; on holidays, non-working days and weekends; at night; for downtime that occurred through no fault of the employee; for manufacturing products that were defective through no fault of the employee; for employees under 18 years of age, when the duration of their daily work is reduced, etc.) and guarantees for employees (payment for annual leave; for those sent for advanced training, for examination in a medical institution; for those transferred for health reasons to a lighter, lower-paid job; temporarily moved to another job due to production needs; for pregnant women and women with children under 3 years of age transferred to a lighter job; in various forms of industrial training, retraining or training in other specialities; for donors, etc.), as well as guarantees and compensation for employees in case of relocation to another job in another area, business trips, work in the field, etc.

An employment contract may be written or oral, but in any case, it defines the social and labor relations between its parties. Individuals and groups of employees who differ in their position in the social and professional structure, focus of interests, work motivation, and other characteristics may act as employees - a subject of social and labor relations.

An employee as a party to social and labor relations is an individual who works under an employment contract at an enterprise, institution, or organization, in their associations, or for individuals who use hired labor.

The basis for group and individual differences in age, gender, health status, level of education, professional, job title, and industry affiliation determine the essential aspects of inadequate behavior of employees. For Ukraine, a rather important factor in shaping the model of labor behavior of employees is their territorial location. Age differences play a unique role in forming new social and labor relations in Ukraine: the change of generations, which differ significantly from each other in terms of basic social and psychological parameters, orientation,

and motivation, requires appropriate consideration. Gender also has an impact on social and labor relations; for example, experts note that men are more radical and women are more conformist.

1.3 Structuring of social and labour relations

The system of social and labor relations has the following interrelated elements:

- subjects and levels of social and labor relations;
- subjects of social and labor relations;
- principles and types of social and labor relations.

The main subjects of social and labor relations in a market economy are:

- employees;
- entrepreneurs (employers);
- the State.

Thus, social and labor relations subjects may be an employee or a group of employees united by some system-forming feature. In this regard, social and labor relations can be individual, when an individual employee interacts with a particular employer and group, or collective when employees (employers) interact with each other. Hence, social and labor relations can be subdivided into two-, three- and multi-party relations. The subject of social and labor relations can be an organization (enterprise) or its group, as well as a territorial entity. Under certain conditions, the international community also considers an individual state a subject.

An employer is a self-employed citizen who regularly hires one or more persons to work. As a rule, this is the owner of the means of production, but the head of a state-owned enterprise, for example, a director, is also considered an employer.

As a subject of social and labor relations, the State performs legislative, protective, and regulatory functions. In addition, the State acts as an employer since a particular share of enterprises is concentrated in state ownership. Many

experts have studied the State's role in social and labor relations. Systematization of their views and analysis of the practical experience of the State in the sphere of social and labor relations shows that it most often performs the following roles: legislator, rights defender, regulator, and employer.

The degree of implementation of each of these role functions of the State and the nature of their combination at any given time is determined by the state development's historical, political, and economic conditions. Therefore, the latter's social and labor relations role can change significantly.

Labor relations are social relations regulated by labor law that arise as a result of the impact of labor law on the behavior of labor entities as a result of the conclusion of an employment contract, which results in legal relations between them, as well as relations related to the establishment of working conditions at the enterprise, training, and retraining at the place of work, and relations about supervision and control over compliance with labor legislation, resolution of labor disputes and employment of citizens. Relationships between social and labor relations subjects arise at different levels: employee-employee, employee-employer, trade union-employer, employer-state, employee-state, etc.

The subjects of social and labor relations at the level of employees are certain aspects of a person's working life, the content of which depends on their life stages and specific goals and objectives that they solve at each stage.

The human life span includes several stages. Western researchers speak of a three-phase model of the life span. In the works of Japanese authors, there is a division into four phases: the period from birth to completion of school education, the period of getting a job and starting a family, the period of working life, and finally, the period of old age.

Social and labor relations refer to the socio-economic phenomena and processes that arise in the social and labor sphere. They can be divided into three structural blocks:

- social and labor relations of employment;

- social and labor relations related to the organization and efficiency of work;

- social and labor relations related to remuneration for labor. As a subject of group (collective) social and labor relations,

For example, between employees and employers, personnel policy as a whole and its elements may be the subject of the group (collective) social and labor relations: personnel certification, control and analysis of labor activity, labor efficiency assessment, labor organization, labor standardization, labor conflicts, and their development, labor motivation.

The whole variety of socio-economic phenomena that serve as subjects of social and labor relations is structured into the following three independent subject blocks:

—Social and labor relations of employment

—Social and labor relations related to the organization and efficiency of labor

—Social and labor relations arising in connection with remuneration for labor

This structuring allows for a clear definition of the system of factors that determine social and labor relations in each of these blocks and the methods of their regulation.

Control questions.

1. What is the methodological basis of socio-economic relations?
2. What methods are used to manage labour processes?
3. How can the social and labour sphere be considered?
4. Provide a definition of labour.
5. Provide a definition of social and labour relations.
6. Define the labour market.
7. Who is an employee and give an example of an employment contract.
8. Regulatory and legal methods in social and labour relations.

2. CLASSIFICATION OF SOCIAL AND LABOUR RELATIONS

- 2.1 Main criteria for classifying social and labour relations
 - 2.2 Principles on which social and labour relations are based
 - 2.3 World models of social and labour relations
- Control questions

2.1 Main criteria for classifying social and labour relations

The classification of social and labor relations in the accounting and reporting system can be based on various criteria, such as the nature of the interaction, the level of labor organization, legal regulation, etc. It is essential to understand that social and labor relations in this area relate to the interaction of employees and employers, accounting employees with each other, and their impact on the overall efficiency of accounting processes.

1. By subjects of relations

Between employee and employer: this includes relations related to employment, the conclusion of labor contracts, remuneration, working conditions, provision of social guarantees, and compliance with labor legislation. Between employees: includes relations between employees of accounting departments and other units with a common goal of ensuring quality accounting and reporting. This may include the distribution of responsibilities, cooperation, and communication issues. Between employees and management: this is the interaction of accountants, auditors, and company executives who determine the policy on financial reporting, control, and strategic management of accounting activities.

2. By level of organization

Individual relations are the relationship between an employee and their employer or colleagues. For example, it can be used to conclude an individual employment contract, perform a performance appraisal, or evaluate Group relationships: relationships between employees within the accounting department or units, such as working as a team on reporting or audit engagements. Collective bargaining: The relationship between an enterprise (or unit) employee and the

employer, for example, when concluding a collective agreement or participating in trade union activities.

3. By legal regulation

The current labor legislation, internal rules of the organization, and collective and individual labor contracts regulate formal relations. Formal relations include employment, remuneration, leave, social protection, and discipline. Informal relations: interpersonal relations between employees and managers, as well as informal aspects of interaction that may affect the work process (communication, conflicts, informal motivation).

4. By content

Economic relations: relations related to the distribution of economic resources, remuneration, material incentives, and bonuses.

Social relations: relations related to social guarantees, working conditions, health care of employees, and social responsibility of the company.

Psychological relations include motivation, job satisfaction, stress management, and conflict resolution between employees or between employees and management.

5. By duration

Temporary relationships arise in connection with the performance of temporary tasks, for example, during the preparation of annual accounts or an audit.

Permanent: a relationship that lasts for the duration of the employee's permanent employment related to accounting and reporting functions at the enterprise.

Social and labor relations are classified by type depending on how they are regulated and the problem-solving methods. Their nature determines the kind of social and labor relations, methods of regulation, and methods of solving problems, i.e., how decisions are made in social and labor relations. The principles of equality or inequality of rights and opportunities of the subjects of social and labor relations play an essential role in shaping social and labor relations. The specific type of

social and labor relations and other principles that define it depend on the extent and manner of combining these basic principles. The priority of the particular tenets of social and labor relations and their combination in solving problems in the social and labor sphere characterize the type of social and labor relations. In this case, social and labor relations may be the principles of solidarity and subsidiarity, based on 'domination-subordination,' equal partnership, conflict, conflict cooperation, conflict rivalry, and discrimination. The classification of social and labor relations in the accounting and reporting system helps better understand the nature of the interaction between the subjects of labor relations and identify factors that affect the efficiency of accounting activities. The ability to effectively manage these relations contributes to increased labor productivity and improved social climate in the team.

2.2 Principles on which social and labour relations are based

According to these principles (characteristics), two polar types of labor relations are distinguished: paternalism and social partnership. Other types of social and labor relations are also possible, depending on the combination of principles and methods of their regulation. The basic principle of the system of social and labor relations is the legislative provision of rights in the social and labor sphere, the definition of objects and subjects, the procedure for their interaction, the coverage of the spheres of relations between subjects, and control over the observance of these rights.

The principle of solidarity, an idea developed by humanity during its socio-economic development, implies joint responsibility of people based on personal responsibility and consent, unity, and shared interests. Its essence lies in cohesion, which allows for identifying and assessing the same interests typical for a particular population group, similar standard features, and similar social or economic risks. This, in turn, creates a constructive basis for jointly protecting their interests and confronting danger and risk. The principle of solidarity helps compensate for the state's monopolistic regulatory role in the development of

social and labor relations, stimulating the manifestation of personal initiative and responsibility by each participant in social and labor relations.

The principle of subsidiarity is based on personal responsibility. However, by this principle, 'self-defense' should always be referred to outside help. If it is possible to transfer social responsibility to a third party, such as the state, preference should be given to 'subsidiary' assistance. The principle of subsidiarity is aimed at preserving the unrelenting human desire for self-responsibility and self-realization and is designed to prevent the transfer of responsibility to society. It is evident that in any culture's social and labor relations, citizens' self-esteem, self-confidence, and personal commitment should be stimulated; in addition, the possibility of their realization should be ensured.

The principle of partnership implies that the subjects of social and labor relations protect their interests and realize them through the coordination of mutual priorities. The role function of the state in social and labor relations or their almost complete regulation form the type of social and labor relations called state material. Paternalism can also be formed at the level of an enterprise (organization) as a result of the use of strict regulation of social and labor relations. Previously, this principle was the basis for the regulation of labor relations in our country. Under certain historical and socio-cultural conditions, this type of social and labor relations can be highly effective. An example is the experience of intra-company social and labor relations at Japanese enterprises. At the same time, there are qualitatively different consequences of this type of relations: passivity in labor behavior, minimization of the level of requirements to the quality of life in general and the quality of working life in particular. The danger of building social and labor relations in accordance with this principle is to limit the independence of the subjects of relations, to show passivity and dependence in labor and social life. The principle of universality should be the defining principle of the social protection mechanism. Narrowing the circle of protection in favor of the most needy, low-income groups will undoubtedly cause dependency moods among them. It is necessary to extend social protection to all persons: employed, unemployed,

disabled, regardless of social status. In implementing the social protection mechanism, a differentiated approach is important, which is increasingly relevant due to the growing polarization of society in the context of the crisis and economic stagnation. Thus, the differentiation of social protection norms and conditions will stimulate the independence of participants in social and labor relations, as well as take into account the causes and degree of disability. The principle of targeting is of particular importance at the stage of social protection implementation. Legislative practice is often declarative. At the same time, there are a number of laws and regulations that are not implemented in practice. The declaration of various provisions and obligations of the state on social protection does not alleviate the acuteness of problems in this area. Following the adoption of legislative norms, mechanisms and targeted programs for their implementation are needed. The principle of integration implies that all forms, elements and methods of social protection must be interconnected and interact, and that they must be organized into a single system at all levels and structural units of social life support.

The goal of social protection in the social and labor relations system is to ensure the stability of the entire social and labor sphere and a decent standard of living for all its participants. Partnership - in developed countries with a socially oriented market economy, the predominant type of social and labor relations is a social partnership in the form of bipartisanship and trinitarianism. Conflict - a case of aggravation of contradictions in labor relations. Conflict can manifest itself in the following forms:

- tacit discontent;
- open dissatisfaction;
- quarrel
- strike, etc.

On the one hand, conflict is desirable, as it is a factor of social development and contributes to the formation of a new level of mutual understanding and cooperation, and on the other hand, it is a factor in the destruction of social and

labor relations. Labor conflict is a type of social conflict. Labor conflicts can be caused by circumstances related to technical and technological parameters of production and economic, administrative, managerial, social, and psychological aspects of an organization's activities. Labor conflicts manifest in different forms: tacit dissatisfaction, open dissatisfaction, quarrels, strikes, and labor disputes.

Conflict, while often viewed negatively, is an inevitable and crucial factor in social development. It serves as a catalyst for innovation and fosters a new level of mutual understanding and cooperation. However, it can also lead to the breakdown of social and labor relations, resulting in decreased product quality, labor productivity, increased staff turnover, and more. Therefore, it is essential to manage labor conflict through social partnership and agreement. Conflict should be a temporary phase in social and labor relations, while consensus and partnership should be enduring.

Discrimination is a restriction of the rights of social and labor relations subjects that impedes their access to equal opportunities in the labor market. Discrimination can be:

- by age
- by gender;
- on national or racial grounds.

For our country, the issues of equal opportunities for men and women in the labor market and the resolution of discrimination on a national basis are of undoubted relevance.

2.3 Global models of social and labor relations

Current trends in employment and social and labor relations are primarily driven by the globalization of national economies and the convergence of labor standards, rights, and guarantees worldwide. As a result, three main modern models (systems) of their regulation have emerged in the international practice of employment and social and labor relations. The latter include the European (continental), Anglo-Saxon, and Chinese models. A high level of legal protection

characterizes laborropean (contincharacterizedof social and labor relations, strict labor aimed at preserving jobs, and widespread tariff regulation with little wage differentiation. ILO experts have praised this model, although it has certain drawbacks, such as rising unemployment, difficulties accessing the labor market for young people and other disadvantaged citizens, weakening of the incentive role of wages, and slower socio-economic growth. The Anglo-Saxon model of social and labor relations (USA, UK, Ireland, Australia, Canada) is characterized by a lower level of social guarantees, broader rights of employers to hire and fire employees, high wage differentiation, and collective labor agreements at the enterprise level rather than at the level of a sector or region. At the same time, the advantages of this model are higher economic growth, more active job creation, and lower unemployment.

Experience shows that the United States is the most successful implementer of this model. The disadvantages of the Anglo-Saxon model are the polarisation of society and the increase in poverty in society, as it implies the existence of a significant layer of working 'poor,' i.e., people whose labor income is below the subsistence level. China's social and labor relations model is based on centralized regulation of social and labor relations of the 'state-socialist' type in the public sector and considerable freedom of this process in the private and concession sectors, where relations resembling early capitalist ones prevail. This approach has helped China maintain a low unemployment rate given its large labor force. In particular, one of the directions of its regulation is creating additional jobs for excess labor at the same enterprise, which restrains large-scale releases due to specific changes. In addition to the above three models of regulating relations in the field of labor, one can find separate characteristics of American, Swedish, German, and Japanese models of social and labor relations in economic literature. The American model of social and labor relations of social policy is the most liberalized option, based on separating social protection from the free market and limiting the protection of only those with no income other than social benefits. This provides a relatively high quality of life for most of the population. The

Swedish model of social and labor relations (Sweden, Norway, Finland, Denmark) is the most socialized; that is, the economy works most to meet the needs of members of society. It is characterized by an extremely high share of GDP, which is distributed through the budget for this purpose (more than 50%), the accumulation of significant financial resources in the hands of the state, the dominance of the idea of equality and solidarity in the implementation of social policy, active, proactive social policy, preventive measures in the field of employment, strict income policy, a high level of social protection of the population, which is provided mainly by public funds. Here, social policy is closely related to state regulation of the economy, which has a clearly expressed social orientation; that is, social policy is the goal of the state's economic activity. The German model of social and labor relations (Germany, France, Austria) is characterized by high GDP, which is redistributed through the state budget (30-50%) to create a developed social protection system. Funds of both the state and enterprises are attracted here. The Japanese model of social and labor relations of social policy implies a policy of equalizing income, a particular policy of using labor force due to the system of lifelong hiring, the dominance of the psychology of collectivism, solidarity in income, reaching consensus between different actors in solving socio-economic problems, solving issues of improving the living standards of the population as national priorities.

Control questions

1. How are social and labor relations classified according to the types depending on their regulation and methods of solving problems?
- 2 What is the basic principle of the social and labor relations system?
- 3 What is the principle of solidarity?
- 4 What is the principle of subsidiarity?
- 5 What is the principle of partnership?
- 6 What is the principle of universality?
- 7 What is the principle of targeting?

- 8 What is the principle of integration?
9. Define partnership.
- 10 Define conflict, labor conflict.
11. Features of world social models.

LECTURE 3. ASSESSMENT OF PERSONNEL AT ENTERPRISES. FACTORS OF FORMATION AND ASSESSMENT OF SOCIAL AND LABOR RELATIONS

- 3.1 Labor resources and labor potential of society
 - 3.2 General characteristics of manpower
 - 3.3 Structure and indicators of workforce assessment
- Security questions
- List of recommended references

3.1 Labor resources and labor potential of society

The term "labor resources" refers to the part of the working-age population of Ukraine that combines physical and mental abilities, general education, and professional knowledge to work in the national economy, including people older and younger of working age, employed in public production.

Labor potential is the totality of the able-bodied population with

Considering intellectual development, abilities, knowledge, skills, experience, spiritual values, customs, traditions, beliefs, and patriotism.

The most crucial labor rights of an employee are established in Art. 43-45 of the Constitution of Ukraine, in Art. 2 Labor Code: the right to work, to rest, to healthy and safe working conditions, to join trade unions, and to resolve collective labor disputes (conflicts) by the procedure established by law, to participate in the management of an enterprise, institution, organization, to material provision in the form of social insurance in old age, as well as in the event of illness, total or partial loss of working capacity, financial assistance in case of unemployment, the right to apply to court for the resolution of labor disputes, regardless of the nature of the

work performed or the position held, except for cases provided for by law, and other rights established by law.

Labor resources in Ukraine include the working population according to types of working capacity: general working capacity is the ability to do unskilled work under normal conditions. General full working capacity is the ability to perform unskilled work under normal conditions. Full professional capacity is the employee's ability to perform all labor functions in the profession he has or, according to his position, in the production conditions in which he works or has worked.

The entire population, depending on age, is divided into:

- persons younger than working age (from birth to 16 years inclusive);
- persons of working (working) age (in Ukraine: women, men — from 16 to 59 years inclusive);
- persons older than the working age, upon reaching which the old-age pension is established (in Ukraine: women, men — from 60).

Depending on the ability to work, persons capable of working and those unable to work are distinguished. Disabled persons of working age are disabled persons of the 1st and 2nd groups, and non-disabled persons of disabled age are teenagers and working pensioners by age.:

- the working-age population, except for non-working disabled persons of the 1st and 2nd groups and non-working persons who receive a pension on preferential terms (women who have given birth to five or more children and are raising them to the age of eight, as well as persons who retired earlier due to complex and harmful working conditions);
- employed persons of retirement age;
- working persons under the age of 16.

The state ensures equal labor rights for all citizens regardless of origin, social and property status, race and nationality, gender, language, political views, religious beliefs, type and nature of occupation, place of residence, and other circumstances. The principles of equal rights are enshrined in Article 21 of the

Constitution of Ukraine, and the principle of equal labor rights is established in Article 2-1 of the Labor Code of Ukraine, according to Art. One hundred thirty-nine of the Labor Code, employees are obliged to work honestly and conscientiously, to promptly and accurately fulfill the orders of the owner or the body authorized by him, to observe labor and technological discipline, the requirements of regulatory acts on labor protection, and to treat the property of the owner with whom the employment contract is concluded with care.

The current labor legislation guarantees employees the right to exercise their rights and responsibilities when performing labor duties. Guarantees of labor rights are established upon hiring, changing the employment contract, or terminating it. Guarantees, in some cases, prevent violations of labor rights by the obliged subjects; in others - they set the limits of the actions of the obliged persons; in the third - ensure the possibility of timely appeal against the actions that violate the specified rights, in the fourth - provide compensation for material damage caused by their violation at the expense of guilty persons. Thus, the guarantees of the right to work include the norms regulating the activities of the state employment service, which is created to implement the state policy of population employment, professional orientation, training and retraining, employment, and social support of temporarily unemployed citizens.

3.2 General characteristics of labor resources

An employee acquires the status of a subject of labor relations from the moment of concluding an employment contract. As already mentioned, labor law regulates the work of employees. According to Part 2 of Art. 1 of the Law of Ukraine "On the Procedure for Resolving Collective Labor Disputes (Conflicts)" dated March 3, 1998 (Reports of the Verkhovna Rada of Ukraine. - 1998. - No. 34. - Art. 227) an employee is an individual who works under an employment contract at the enterprise, institution and organization, in their associations or at individuals who use hired labor. Therefore, the employment contract is the starting legal position for determining the legal status of the employee.

According to the labor legislation, as a general rule, the employment legal personality of employees arises from the age of 16. With the consent of one of the parents or a person who replaces him, persons who have reached the age of 15 can, as an exception, be hired. In order to prepare young people for productive work, it is allowed to hire students from the age of 14 in accordance with the procedure provided for in Art. 188 of the Criminal Code of Ukraine.

The legal status of minor employees, and they are considered such until they reach the age of 18 (Article 187 of the Labor Code), is generally equal to the legal status of adult employees, but there are certain limitations. In particular, a mandatory condition for hiring a minor is his preliminary medical examination (Article 191 of the Labor Code). The second limitation is that parents or a person replacing them, as well as state bodies and officials entrusted with the supervision and control of compliance with labor legislation, have the right to demand the termination of an employment contract, including a fixed-term one, with a minor employee, when the continuation of its validity threatens the minor's health or violates his legitimate interests (Article 199 of the Code of Criminal Procedure). The third restriction is the prohibition of involving minors in work with harmful, dangerous and difficult working conditions, as well as in underground work (Article 190 of the Labor Code), night work, overtime work, on weekends (Article 192 of the Labor Code), as well as it is forbidden to conclude an agreement on full financial responsibility with a minor employee (Article 135-1 of the Labor Code). All this shows that the labor capacity of underage workers is limited, it depends on the will and actions of other persons, and therefore it should be assumed that the labor capacity in full arises with the coming of age - when the worker reaches the age of 18. Otherwise, minor employees have a number of guarantees - the right to reduced working hours, the right to a longer vacation (31 calendar days) at a time convenient for them, they may have reduced production rates, etc.

The labor legislation of Ukraine does not provide such grounds for dismissal as reaching a certain age limit. Moreover, the Law of Ukraine "On the Basic Principles of Social Protection of Labor Veterans and Other Elderly Persons" of

December 13, 1993 establishes that it is prohibited to refuse to hire and dismiss an employee at the initiative of the owner on the grounds of reaching retirement age. At the same time, it should be taken into account that in some cases the labor legislation of Ukraine establishes a maximum age for performing some jobs. For example, Art. 23 of the Law of Ukraine "On Public Service" establishes the maximum age for public service - 60 years for men and 55 years for women (these restrictions do not apply to persons elected to elected positions in accordance with the Law of Ukraine "On Local Self-Government in Ukraine").

For the employee, the employment contract is the result of the search and selection of the place and content of work, which is carried out taking into account the level of education, available abilities, practical skills and interests of a material and non-material nature. For an employer, the conclusion of an employment contract is the final action in solving the personnel problem — the selection for a vacant position (workplace) of an employee who has the required level of qualification, experience, psychophysiological qualities, etc.

Civilized relations between labor and capital should be based on the principles developed by the International Labor Organization (ILO): 1) general and strong harmony can only exist under conditions of social justice; 2) if decent working conditions are not provided in any country, then this is an obstacle to improving the socio-economic and psychological condition of workers in other countries; 3) freedom of speech and freedom of association — necessary conditions for continuous progress; 4) poverty anywhere is a threat to general well-being; 5) all people, regardless of race, age and gender, have the right to material wealth and spiritual development under the conditions of freedom and dignity, stability in the economy and equal opportunities; 6) full employment and raising the standard of living; 7) labor is not a commodity. Focusing on the principles of ILO activity, social partners at all levels should also define their own principles of activity and strictly adhere to them.

3.3 Structure and indicators of assessment of labor resources

The initial basis for determining the quantitative characteristics of the labor resources of the country, region, or settlement is the population indicators: actual, projected, and average. The last indicator is used in assessing and analyzing demographic processes: calculation of general and special coefficients of birth and mortality, as well as coefficients of growth rates and population growth. The average annual population is calculated for the middle of the year as the arithmetic mean of the population figures at the beginning and end of the year or by adding half of its increase to the initial population. The absolute increase in labor resources is defined as the difference between the number of labor resources at the beginning and end of the year, considering the migration balance.

The natural increase in labor resources is the difference between the number of people of working age, working pensioners, and teenagers (up to 16 years old) and the number of people who are beyond the limits of working age, as well as people who died or became disabled during working age. The growth rate of labor resources is the ratio of two consecutive levels of the dynamics of labor resources. The growth rate of labor resources is the ratio of the absolute value of the corresponding increase to the number of labor resources at the beginning of the period for which the indicator is calculated.

The qualitative composition of labor resources is characterized by the educational level and the level of professional training, the analysis and evaluation of which takes into account a whole set of indicators: the professional and qualification structure, the specific weight of employees in all types of activities, the level of qualification by individual gender and age groups, etc.

The educational level is an integral part of the cultural level and a necessary prerequisite for forming the country's personnel potential.

The following indicators are used to characterize the educational structure of labor resources:

- the number of people who have a certain level of education and belong to labor resources per 1,000 people of the same category;

- the number of people who have a certain level of education and belong to labor resources per 1,000 employed people.

The professional and qualification structure of personnel is formed under the influence of the experienced and qualified division of labor. At the same time, a profession is a particular type of work that requires specific theoretical knowledge and practical skills, and a specialty is a type of activity within a profession that has particular features and requires additional special knowledge and skills from employees. The specialty determines the kind of work within the same profession. Employees of each discipline and specialty differ in the level of qualification, that is, the degree of mastery of this or that job.

The analysis of labor resources makes it possible to determine the need for personnel and the supply of labor resources of the enterprise, to determine the level of satisfaction of the personnel with work and working conditions, and to evaluate the efficiency of the use of the enterprise's personnel. The main tasks of the economic analysis of the state and use of labor resources at the enterprise are the identification and assessment of the level of achievement of the set goals, the determination of ways to increase further labor productivity, methods of effective management of the wage fund and methods of increasing production. As a rule, The economic analysis of labor resources at the enterprise consists of the following successive stages: 1. Determination of the indicators necessary for the study, which characterize the state and efficiency of the use of labor resources of the enterprise for a certain period.

2. Calculate actual indicators and determine the dynamics of their changes compared to previous periods. 3. Determination of factors and reasons that influenced the change in indicators of the state and use of labor resources of the enterprise. 4. Analysis of each identified factor, separately and about other factors. 5. Determination of the degree of influence of the analyzed indicators on the quality and volume of manufactured and sold products. 6. Develop recommendations based on the economic analysis conducted to make decisions on increasing the efficiency of using labor resources. Over the years, economists and

scientists have developed different approaches to analyzing the state and use of labor resources. These approaches are constantly analyzed, supplemented, and expanded due to permanent changes in the internal and external environment of the enterprise. Such indicators of the use of labor resources of the enterprise are distinguished, such as the average number of workers employed at the enterprise, the level of employment with physical and mental labor, labor intensity, and the number of days worked. Analysis of the use of labor resources and the wage fund includes such indicators as the amount of time worked by one employee, the degree of use of the working time fund, indicators of labor productivity, and the level of use of the wage fund. This methodology includes less widespread indicators than the structure and movement of labor resources, which are essential components of a comprehensive analysis of labor resources at the enterprise. During the assessment of labor resources, such indicators as the number, composition, and movement of employees at the enterprise, labor productivity, the wage fund, and the efficiency of using the enterprise's personnel, particularly salary profitability, should be analyzed. This approach considers almost all indicators characterizing the state and use of labor resources in the business structure. Special attention is also paid to determining the rate of change of each of the analyzed indicators, assessing the degree of influence of changes in one indicator on another, and evaluating indicators of personnel movement, labor productivity, and efficiency of labor costs. The scientist refers to the leading indicators of the movement of labor resources: the coefficient of total turnover, reception turnover rate, turnover ratio from disposal, staff turnover rate, employee replacement rate, and coefficient of staff stability. Labor productivity indicators include the ratio of sales revenue to the number of employees or the ratio of profit to the number of employees. In this methodology, the indicator determining the efficiency of labor costs includes salary return, revenue per hryvnia of labor costs, value added per hryvnia of labor costs, and profit per hryvnia of labor costs. In order to systematize the labor resource assessment indicators, they are grouped according to the following groups: 1) analysis of the enterprise's supply of labor

resources: percentages of personnel in core and non-core activities, personnel structure; 2) analysis of personnel qualifications: indicators of compliance of workers' qualifications with the complexity of the work they perform, in particular the average tariff classes of works and workers; indicators of general and continuous work experience of employees; general education level of workers and their average age; performance indicators of the professional development plan; 3) analysis of the movement of labor resources of the enterprise: the coefficient of total turnover; reception turnover rate; turnover ratio from disposal; staff turnover rate; employee replacement rate; coefficient of staff stability, analysis of the reasons for the increase in staff turnover; 4) analysis of the use of working time: the number of days worked by categories of workers, the length of the working day by categories of workers, nominal and effective working time fund, factors influencing the working time fund, loss of working time and their causes; 5) analysis of labor productivity and labor intensity of manufactured products: average hourly, average daily and average annual output, labor intensity of products, factor analysis of labor productivity; 6) analysis of labor costs: the composition and structure of the labor fund, the average hourly and average annual wages of one worker, the ratio of the growth rates of labor productivity and the growth rates of wages, the ratio of wage arrears.

Control questions

- 1 Definition of labor resources
- 2 Definition of labor personnel
- 3 Definition of an employee
- 4 What is an employment contract for the employee and for the employer?
- 5 Principles of the International Labor Organization
- 6 What is the analysis of labor resources?

LECTURE 4. LABOR MARKET: ECONOMIC AND SOCIAL ASPECTS OF EMPLOYMENT AND UNEMPLOYMENT

4.1 Types of employment and balances of labor resources

4.2 Forced unemployment

Control questions

4.1 Types of employment and balances of labor resources

According to the duration of working hours, employment is complete, part-time, obvious part-time, hidden part-time, and partial. Full-time employment is an activity during a full working day (week, season, year) that provides income in the normal for the given region. Part-time employment characterizes the employment of a specific person either during a part-time working day or with partial payment or insufficient efficiency. Part-time employment can be overt or hidden. Obvious underemployment is due to socioeconomic reasons. Part-time employment can be measured directly using data on earnings, hours worked, or special sample surveys. Hidden underemployment reflects an imbalance between labor and other factors of production. It is connected, in particular, with a decrease in production volumes, recession, and crisis in the economy and is manifested in low incomes of the population and low labor productivity. Part-time employment is voluntary part-time employment. According to the recommendations of the International Labor Organization (ILO) and international conferences of labor statisticians, the entire population is divided into economically active and economically inactive. The economically inactive population is part of the population, not part of the labor force. They include:

- pupils, students, and cadets studying in full-time educational institutions;
- persons who receive an old-age pension or on preferential terms;
- persons who receive a pension due to disability;
- persons engaged in household management, taking care of children and sick relatives;
- persons who cannot find a job, have stopped looking for it, have exhausted all possibilities, but they can and are ready to work;
- other persons who do not need to work regardless of the source of income.

The labor balance system includes the following:

- consolidated balance of jobs and labor resources (reported and planned);
- the balance of the calculation of the additional need for workers and employees and sources of their support;
- balance calculation of the need for training of qualified workers;
- balance calculation of youth involvement in education and its distribution after completion of education;
- balance calculations of the need for specialists;
- cross-industry balance of labor costs;
- balance of working time.

Balances and balance calculations are developed for individual regions and the state. Work capacity is the potential ability of an individual to perform a directed activity at a given level of efficiency over a certain period, which depends on external conditions of activity and the psychophysiological resources of a person. The balance of labor resources is a system of interrelated indicators that characterize the formation and distribution of labor resources. The balance consists of two parts: the resource part - which reflects the available labor resources, and the distribution part - which is their distribution by types of employment.

The economically active population is a part of the population that offers labor for producing goods and providing various services. Quantitatively, this population group consists of employed and unemployed people who do not have a job at this (particular) moment but wish to get one. The economically inactive population is part of the population, not part of the labor force.

— Employed labor resources are distributed according to different types of employment:

— Employed in public production (at state and cooperative enterprises and organizations)

— Employed in household and personal auxiliary agriculture and engaged in individual labor activity

— Involved in training with a break from production

— Employed in the field of military activity (military personnel)

All the population employed in the national economy is distributed between the branches of material production and the non-production sphere.

All workers and employees who work in industry, agriculture, forestry, fisheries, transport, and communications (as part of servicing production industries) and in construction are considered employed in the branches of material production. Engaged in trade and public catering, renting out objects, intermediary and commercial activities, sales and material and technical supply, information and computing services, and real estate transactions; engaged in subsurface exploration, the geodetic and hydrometeorological service, and other branches of material production.

Those employed in non-production sectors include those working in housing and communal services and non-production types of household services, health care, physical culture and social security, public education, culture and art, science and scientific service, and transport and communication (in part of public service and non-production industries), financing, lending, and insurance, in the apparatus of state and economic management bodies, management bodies of cooperative and public organizations.

The average annual population is calculated for the middle of the year as the arithmetic mean of the population figures at the beginning and end of the year or by adding half of its increase to the initial population. The absolute increase in labor resources is defined as the difference between the number of labor resources at the beginning and end of the year, considering the migration balance. The natural increase in labor resources is the difference between the number of people of working age, working pensioners, and teenagers (up to 16 years old) and the number of people who are beyond the limits of working age, as well as people who died or became disabled during working age. The growth rate of labor resources is the ratio of two consecutive levels of the dynamics of labor resources. The growth rate of labor resources is the ratio of the absolute value of the corresponding increase to the number of labor resources at the beginning of the period for which

the indicator is calculated. The qualitative composition of labor resources is characterized by the educational level and the level of professional training, the analysis and evaluation of which takes into account a whole set of indicators: the professional and qualification structure, the specific weight of employees in all types of activities, the level of qualification by individual gender and age groups, etc. The educational level is an integral part of the cultural level and a necessary prerequisite for forming the country's personnel potential.

4.2 Forced unemployment

Forced unemployment is caused by factors of the labor market, which lead to a mismatch between the supply and demand of labor and does not depend on the free will of a non-disabled person regarding the desire to participate in the labor process. Based on several criteria, the main ones being the cause and duration of unemployment, the following forms of unemployment are distinguished:

- structural unemployment

- caused by a change in the structure of labor demand, which occurs due to structural changes in consumer demand and changes in production technology. With the development of society and the evolution of its needs, some goods and services become unnecessary, and the need for certain professions and types of work disappears. Therefore, representatives of such professions can replenish the ranks of the unemployed. Also, the development of needs is the reason for the constant updating of production technologies, for the mastering of which employees need a specific time for retraining, which also creates certain disproportions between the demand and supply of labor. Another reason for such unemployment is the territorial disparity in labor supply and demand, that is, the territorial detachment of a potential employee from the workplace where he could work. All these

- frictional unemployment

- Temporarily, unemployment is associated with voluntary professional, regional movement of the workforce, which is associated with a change of job for a

better one or a job search after the end of the contract or the start of work at the first workplace. The level of such unemployment depends on the number of laid-off workers, the number of new people entering the labor market for the first time, and those returning to it. To reduce this type of unemployment, free access to the labor market subjects to information about available vacancies and the professional composition of the unemployed is essential;

- cyclical unemployment

- Cyclical fluctuations in the economy cause unemployment in the economically active population. As a result of cyclical downturns in economic activity, there is a reduction in production, a decrease in aggregate demand for goods and services, and a decline in the number of jobs, which leads to a reduction in the demand for labor. At the same time, the labor supply is increasing due to the lack of jobs for all those willing to work. Such unemployment is a cause of social instability and can have negative political, economic, and social consequences. Therefore, the state policy should be aimed at the introduction and implementation of special programs for the employment of the population;

- natural unemployment

There is a minimum number of unemployed people in society, consistent with total employment. The level of such unemployment depends both on the level of structural and frictional unemployment, as well as on several other socioeconomic factors that enable employees to spend more time on retraining or retraining or looking for a new workplace;

- institutional unemployment

- is characteristic of economically developed countries with a high standard of living and is associated with the fact that under the influence of certain socioeconomic institutions (for example, high social benefits), a specific part of the working population is in no hurry to find employment; the creation of new jobs in other or new industries accompanies processes. The length of stay of employees in this form of unemployment depends on the effectiveness of the professional orientation system by the requirements and prospects of the labor market and the

retraining of employees by new market requirements, as well as on the promotion of territorial and professional mobility of the workforce;

General total working capacity is the ability to perform unskilled work under normal conditions. Total professional capacity is the ability of an employee to perform all labor functions in the profession he has or, according to his position, in the production conditions in which he works or has worked.

Control questions

- 1 What is employment in terms of working hours?
- 2 What belongs to the system of balances of labor resources?
- 3 How are employed labor resources distributed by different types of employment?
- 4 Who is classified as employed in the branches of material production?
- 5 Who is classified as employed in non-production industries?
- 6 How is the average annual population calculated?
- 7 Define forced unemployment?
- 8 Define frictional unemployment?
- 9 Define cyclical unemployment?
- 10 Define natural unemployment?
- 11 Define institutional unemployment?
- 12 Give the definition of total full capacity?

Lecture 5 FORMATION OF THE NEW QUALITY OF THE WORKFORCE

5.1 Borrowed work as a modern form and technology of employment

5.2 Outsourcing and outstaffing of personnel

Control questions

5.1 Borrowed work as a modern form and technology of employment

An essential step in the development of the domestic labor market was the adoption in 2012 of the Law of Ukraine "On Employment of the Population," which, by the preamble, defines the legal, economic, and organizational principles for the implementation of state policy in the field of employment of the population,

state guarantees for the protection of citizens' rights to work and realization of their rights to social protection against unemployment. Among several innovations introduced by this Law, it is worth highlighting ch. VI "Employment mediation services," in which the legislator tried for the first time to regulate the activities of business entities that provide employment mediation services and business entities that hire employees for their further work in Ukraine for other employers. Such services include job search and assistance in the employment of a person and selection of employees by the orders of employers (including foreign ones) within the limits of agreements (contracts) concluded with employers. To ensure public information about mediators and the organization of cooperation between mediators and territorial bodies of the State Employment Service, on June 5, 2013, the Cabinet of Ministers of Ukraine approved the Procedure for forming and maintaining a list of business entities that provide employment mediation services and entities businesses that hire employees for their further work in Ukraine for other employers. Business entities that provide employment mediation services abroad are subject to licensing according to the Procedure established by Law. Non-traditional forms of employment include its atypical form - borrowed (loan) work.

In contrast to traditional employment contracts, temporary work is work performed by an employee of a specific qualification, hired and provided by a temporary work agency at the disposal of a third party - the user - to perform specific work for the latter's benefit. The employment contract is tripartite: employee, agency, third-party user. The temporary work agency partially delegates the employer's authority to the user.

In Convention No. 181 and Recommendation No. 188 of the ILO aimed at regulating the activities of private employment agencies, temporary work was recognized as an acceptable form of employment. Convention No. 181, currently not ratified by Ukraine, allows the hiring of workers specifically for providing their work to third parties.

ILO Convention No. 181 on private employment agencies and ILO Recommendation No. 188 on private employment agencies are devoted to employment issues with the assistance of non-governmental employment organizations. Even though Ukraine has not ratified the acts above of the International Labor Organization, the Law "On Employment of the Population" of 2012 contains several provisions that meet international legal standards in the social sphere. This is consistent with Clause 1.53 of the General Agreement on the Regulation of Basic Principles and Norms of the Implementation of Socio-Economic Policy and Labor Relations in Ukraine for 2010-2012, according to which the Cabinet of Ministers of Ukraine undertook obligations during the development of a new version of the Law of Ukraine "On employment of the population" to regulate the mechanism of using borrowed labor and coordinate the activities of private employment agencies to take into account the requirements of the ILO Convention No. 181 "On private employment agencies." Yes, Art. 36 of the Law of Ukraine "On Employment of the Population" prohibits business entities that provide employment mediation services:

1. Knowingly recruit, employ, or hire workers for work associated with unacceptable dangers and risks, as well as for work on that these employees may become victims of abuse or discrimination of any nature.
2. Prevent the employer from hiring the involved employee directly, limit the employee's professional mobility, and impose sanctions on the employee who agreed to work for another employer.
3. Provide workers at the employer's disposal to replace workers who are on strike or other collective actions.

Such restrictions fully comply with the provisions of Convention No. 181 and Recommendation No. 188 of the ILO. In the most general form, borrowed labor (also called leasing or loan) is a form of atypical employment in which the employee is placed at the disposal of another employer.

5.2 Outsourcing and outstaffing of personnel

Outsourcing in global practice means transferring a specific part of work, services, or business functions to an external contractor with the necessary labor resources.

Outstaffing is the transfer of personnel (labor resources) of the hiring (leasing) company to the customer company.

Outsourcing is the transfer by a company of part of its business functions or processes to an external supplier. In outsourcing, a company hires an external organization that thoroughly performs a specific function, such as technical support, software development, or IT systems maintenance.

Example: a company has decided to create a mobile application but needs a development team. It concludes a contract with an external IT company (service provider), which assumes full responsibility for the application's development, testing, and support. All developers work on the supplier side, but the customer benefits from the result.

In national legislation, the concept of "outsourcing" is defined by the National Classifier of Ukraine "Classification of Types of Economic Activity DK 009:2010" (Chapter 4): it is an agreement according to which the customer instructs the contractor to perform specific tasks, in particular, a part of the production process or an entire production process, provision of recruitment services, support functions. The term "outsourcing" is also used if the contractor performs auxiliary activities and does not depend on whether such tasks are performed on market terms. The customer and the contractor may be located within the same or different economic territories. The actual location does not affect the classification of these entities.

The concept of "outstaffing" is not directly enshrined in national legislation. But there are formulations that, by their essence, are the concept of "outstaffing." In particular, Art. 39 of the Law of Ukraine "On Employment of the Population" operates with the idea of "hiring employees for their further performance of work in Ukraine for another employer," and clause 14.1.183 of Art. 14 of the Tax Code of Ukraine defines that a staffing service is an economic or civil law agreement,

according to which the person providing the service (resident or non-resident) sends one or more natural persons to the disposal of another person (resident or non-resident) for the performance functions defined by this agreement. The agreement on the provision of personnel may provide for the conclusion of an employment agreement or an employment contract by the specified individuals with the person at whose disposal they are sent. Other conditions for providing personnel (in particular, the remuneration of the person providing the service) are determined by the parties' agreement.

Outstaffing is a model in which employees formally work for an external company (service provider) but perform their work on the customer's side. They work as part of the customer's team, although they are not officially its employees.

Example: a company needs additional IT specialists for a short-term project. She turns to a recruitment agency that offers several specialists on outstaffing terms. Specialists work in the customer's team and are integrated into the work processes, but the agency officially employs them. Key differences:

Outsourcing: Transferring responsibility for a function or process to an outside organization.

Outstaffing: the involvement of external workers who are integrated into the processes of the customer's company but remain on the supplier's staff.

Additional examples:

Outsourcing of IT infrastructure: the bank hands over its server infrastructure to an IT company responsible for the servers' support, monitoring, and maintenance. Outstaffing in construction: a construction company engages workers through a staffing agency for a large construction project. The workers perform their functions on the construction site but are formally employed by a recruitment agency. These models allow companies to reduce costs, increase flexibility in hiring, and respond more quickly to changes in the market.

Control questions

1 Definition of loan work

2 What prohibits business entities from Art. 36 of the Law of Ukraine "On Employment of the Population"?

3 Give a general definition of borrowed labor

4 Define outsourcing

5 Define outstaffing

6 Name the document in the national legislation where the concept of "outsourcing" is defined.

7 What documents define the concept of "outstaffing"

Lecture 6 FUNDAMENTALS OF RATIONAL WORK ORGANIZATION AT ENTERPRISES

6.1 Content and tasks of rational labor organization

6.2 Main directions of labor organization in production

6.3 Variable labor organization

Control questions

List of recommended literature

6.1 Content and tasks of rational labor organization

Such a work organization is considered rational, which, based on the achievements of science and technology, allows the combination of technology and people in a single production process to obtain the best results with the least expenditure of material and labor resources while achieving an increase in labor productivity and preservation of health. The rational organization of work provides scientifically based changes based on the achievements of science, technology, and best experience accumulated in this field of production and other branches of the national economy. It should contribute to improving product quality, service culture, production efficiency, and enterprise profitability. As in different branches of the economy, the rational organization of work in the restaurant business must solve three main tasks: economic, psychophysiological, and social. The solution to

the economic task involves the complete use of equipment, materials, and raw materials, ensuring the improvement of production and labor efficiency. When solving financial problems, technical equipment of enterprises, complex mechanization of technological processes, reduction of working time losses, more rational use of labor force taking into account the qualifications and completeness of the loading of employees, and the use of progressive forms of service are of particular importance. Solving psychophysiological problems involves creating the most favorable working conditions at the enterprise, which help preserve employees' health, reduce fatigue, and increase work capacity. Solving a social task ensures the comprehensive development of a person, contributes to the transformation of work into a vital necessity, and educates the employee to be responsible for the results of his work. These tasks are interconnected and must be solved in a complex manner. They need to solve psychophysiological and social problems to be solved economically.

The tasks and content of a rational organization determine the following main directions:

- development and implementation of rational forms of division and cooperation of labor;
- improvement of the organization and maintenance of workplaces;
- introduction of advanced techniques and work methods;
- improvement of working conditions;
- training and advanced training of personnel;
- rationalization of work and rest regimes;
- strengthening of labor discipline;
- improvement of labor regulation.

6.2 Main directions of labor organization in production

Direction of work organization: development of rational forms of distribution and work cooperation. One of the main directions of work organization is the

development of rational forms of distribution and collaboration, which correspond to modern technology and employees' cultural and technical levels.

In the technological distribution of work, depending on the complexity of the performed operations, qualification distribution is used when work of a certain complexity, accuracy, and responsibility is distributed among employees depending on the level of qualification. The distinction between skilled and unskilled work is combined with the operational division of labor, that is the dismemberment of the production process into separate operations. To increase labor productivity, it is of great importance to distinguish between main work and auxiliary work. Highly qualified employees perform the main work. Auxiliary work (carrying loads, cleaning premises, sharpening knives, etc.) should be performed by workers, cleaners, etc. Not only the division of labor but also cooperation is essential for increasing production efficiency. The composition of the brigade and its mode of operation are determined in each specific case. There are two types of production teams - specialized and complex. Specialized teams are created at large enterprises of the restaurant industry in workshops with a large volume of work and in specialized procurement workshops with flow lines. Properly organizing the workplace means ensuring its rational planning, equipping with tools and equipment, and timely supply of materials, raw materials, and containers to create favorable sanitary, hygienic, and aesthetic working conditions. When organizing workplaces, it is necessary to consider the enterprise's capacity and specialization, the nature of the technological processes carried out, the sequence of their execution, and the degree of division of labor. Workplaces are designed to perform successive operations, that is, the creation of technological lines that flow, which reduce unnecessary, unproductive movements of workers and facilitate working conditions. The main goal of workplace certification is to increase labor productivity without increasing the number of employees and to improve the quality of public service.

Attestation of workplaces is a comprehensive assessment of compliance with regulatory requirements of technical and technological, organizational, and

economic working conditions and safety equipment. The mandatory direction of labor organizations is to improve conditions. Normal psychophysiological, sanitary-hygienic, and aesthetic working conditions should be created at enterprises, which reduce worker fatigue (observance of general requirements for industrial premises; creation of an optimal microclimate: a specific temperature, air humidity, speed of its movement; lighting of workplaces, absence of industrial solid noise, etc.). The most crucial microclimate factor is air temperature.

The linear schedule assumes all production workers' simultaneous arrival and departure from work. This schedule is used if the volume of work is wholly completed in 7-8 hours and the employees' workload is uniform throughout the shift. The advantage of this schedule is that it ensures that employees are responsible for implementing the production program.

The tape (graded) schedule provides for the departure of employees at different times in groups or individually according to the loading of the trading floor. Each worker works 7 or 8 hours. The disadvantages are the need for an explicit construction of teams, complications in planning working hours, and control over going to work.

The schedule of the final accounting of working hours is used at enterprises with uneven loading on certain days of the week or month when it is impossible to establish a working day of average duration. The two-shift schedule is a schedule for the final accounting of working hours. With this schedule, two brigades are organized and the same in number and composition. They work every other day for 11 hours—30 min. The advantage of such a schedule is that the composition of the brigade is constant throughout the day.

The combined schedule involves the combination of different schedules. A time sheet signed by the director is kept to record the working hours of each employee. It is a document for calculating wages.

6.3 Changing Labor Organization

Consecutive periods of daily work are called shifts. Shift work is the most complex form of working time organization, which allows you to make the most severe changes to the classic working day. It provides an opportunity to consistently replace workers at workplaces, ensuring the enterprise's longer functioning. The central traditional shift work systems are intermittent, semi-continuous, and continuous enterprise work. The intermittent system assumes the operation of the enterprise less than 24 hours a day with one break and, as a rule, with a break at the end of the week. In exceptional cases, it may include night work. The system is characterized by the use of two shifts per day (it is often called two shifts). In a semi-continuous system, the enterprise works 24 hours a day without a break during the day but with a break at the end of the week. The enterprise works around the clock in a continuous system, seven days a week throughout the year. In addition to the traditional ones, there are many non-traditional forms of shift work. The enterprise operates during different periods of the day or week and uses various personnel. Usually, these systems are used to meet the changing demand for services, such as medical care, telecommunications, water supply, and energy saving. They often involve night work.

The duration of one shift can be different if the average duration of work is observed. Its variants are frequently used in intermittent two-shift work and irregular shifts but can also be used in semi-continuous and continuous systems. The main ones are 8-hour shifts. This traditional length is adopted because it divides the day into three equal time segments. The 40-hour and 48-hour work weeks can also be divided into 8-hour, short, or part-time shifts, often used in intermittent systems. Their duration is less than 8 hours. They are used if there is no need for additional full-time shifts to ensure the enterprise's or division's operation; extended shifts. Their duration exceeds 8 hours. Sometimes, these changes are used to shorten the work week. At the end of the week or in irregular shifts, the shift can be 12 hours per day. In the shift work system, an important role is played by the work shift period in the working day. With some exceptions, for example, in split shifts, the primary type of 8-hour shift is morning, known as the

"first shift." It begins in the morning and ends between the middle and the end of the afternoon: afternoon shift, or "second shift" (evening). Its beginning is between the middle and the end of the afternoon, and it ends at midnight or near midnight, night, or "third shift."

Control questions

- 1 Content and tasks of rational labor organization.
- 2 Main directions of labor organization in production.
- 3 What must be taken into account when organizing workplaces?
- 4 What is the main purpose of certification of workplaces?
- 5 Attestation of workplaces.
- 6 What does a linear graph mean?
- 7 What does tape (step) mean?
- 8 When is the schedule of final accounting of working hours used?
- 9 What does the two-team schedule involve?
- 10 Variable labor organization.

LECTURE 7 ACCOUNTING AND ANALYTICAL SUPPORT OF LABOR RESOURCES

- 7.1 Labor resources as an economic category
- 7.2 Methods of enterprise manpower analysis
- 7.3 Performance Improvement Reserves for Workforce Analysis

Security questions

List of recommended references

7.1 Labor resources as an economic category

As an economic category, labor resources express economic relations on the formation, distribution, and use of the able-bodied population. The most complete and accurate definition of the concept is given in the work of A. A. Grishnova, who believes that labor resources are part of the population of the country, which,

in its physical development, mental abilities, and knowledge, is able to work in the national economy, although almost all definitions of the concept of "labor resources" are identical. In particular, Pochinok N.V. proposes to use the method of displaying personnel costs in accounting for the phases of the reproduction process, which can be the basis for combining investment and cost approaches to reflect personnel costs since, at its core, the costs of the acquisition and development of enterprise personnel are investments in the human capital of the enterprise and can be accounted for by capitalization in the structure of the balance sheet asset, thereby increasing the value of the enterprise. The costs of the maintenance (use) of personnel, including those included in the payroll and social expenses, as well as the costs of personnel retirement, should be reflected by the cost approach.

The leading indicators that characterize the effectiveness of the use of labor resources are data on the number of personnel of various categories and professions, their qualifications and educational level, the cost of working time, the number of products or works performed, as well as data on the movement of the personnel of the enterprise.

Information on operational and accounting reports, data on personnel records, primary documents, timekeeping materials, photographs of the working day, non-public materials (minutes of production meetings, documents from the Bureau of Economic Analysis, etc.

7.2 Methods of analysis of labor resources of the enterprise

Analysis of the influence of labor factors on the economic activity of any enterprise begins with the study of the provision of the enterprise by the number of employees, structure, qualification, cultural and educational level, and the characteristics of the movement of labor. Such analysis aims to identify internal reserves of labor savings in connection with a more rational placement of workers, their loading, and use by the acquired profession, specialty, and qualification. The analysis of the number of personnel is carried out as a whole and for each category

separately since the role and significance of individual categories of personnel in the production activities of the enterprise are different. Analyzing the number of employees determines the absolute and relative provision of the enterprise with workers, as well as the impact of changes in the number of workers on the implementation of the production program. The absolute provision of the enterprise with labor is determined by comparing the actual number of workers with the number provided for by the plan. The relative deviation of the number of workers is manifested by comparing their actual number with the planned one, adjusted for the percentage of production growth due to changes in the number of workers. This percentage is calculated by the ratio of the cost of production obtained by changing the number of workers to the planned production volume.

Reduction of employees of the main activity (in particular workers) in case of achieving the planned production volume is considered a positive factor. It is positive to reduce the number of management personnel if this does not lead to a deterioration in the organization of production and labor discipline, a delay in the development of new technologies, automation of workshops, etc. The structure of the number of industrial and production personnel depends on the characteristics of the industry, the range of products, specialization, and scale of production. The proportion of each category of workers changes with the development of technology and production organization. In the analysis process, changes in the composition of workers by age, length of service, education, etc., are studied.

The personnel structure is studied by comparing the actual and planned specific weight of each category of employees in the total number of personnel. At the same time, they determine the reasons for changing the structure of personnel and study the trends of this process at advanced enterprises, as well as regulatory documents, based on which appropriate measures are developed to rationalize the structure of personnel. By the nature of participation in the production process, workers are divided into the main ones, engaged directly in manufacturing the leading products and auxiliary ones. The ratio between the primary and auxiliary workers is analyzed. A tendency to change this ratio is established. If it is not in

favor of the main, it is necessary to take measures to eliminate the negative trend. For many enterprises engaged in various commercial activities, the costs associated with using living labor make up a noticeable and sometimes overwhelming part of all production costs. In this regard, issues related to identifying and using reserves to save living labor costs are becoming of great practical importance.

The efficiency of work and the implementation of all technical and economic indicators depend on how fully and rationally the working time is used. Therefore, analyzing the use of working time is an integral part of the analytical work in an industrial enterprise. It must be remembered that for highly productive work, the enterprise must be provided with workers of appropriate qualifications. To analyze the compliance of qualification of workers with the complexity of works, average tariff categories of works and workers calculated by arithmetic mean are compared. The analysis of the use of workers by qualification is based on comparing the complexity of the work performed on the orders with the category of workers. At the same time, the average planned and actual tariff coefficient is determined, and a conclusion is made on whether the worker's qualifications correspond to the complexity of the work performed. When analyzing the provision of the enterprise with labor, it is essential to study the labor movement. To this end, the turnover coefficients for reception, the retirement of frames, and the turnover coefficient of frames are calculated.

The turnover rate for admission is defined as the ratio of accepted employees to the average number of employees.

The turnover rate from retirement is calculated as the ratio of the number of retired employees to the average number of employees.

The turnover rate characterizes the movement of personnel under the influence of negative reasons. It is calculated as the ratio of the number of employees who left of their own free will and for violation of labor discipline to the average number of employees. When determining staff turnover, it is advisable to decide on their causes and, if possible, take measures to reduce this indicator in the future. As a rule, the main reasons for layoffs are dissatisfaction with the nature

of work, living conditions, earnings, seasonality of production, shortcomings in labor organization, etc.

The calculated indicators of labor movement should be compared with the industry average data and data from similar enterprises.

In the second stage of the analysis, the completeness of the use of labor resources is studied, which can be estimated by the number of days and hours worked during the reporting period by one worker and by the intensity of the use of working time. During the analysis, it is necessary to determine the deviations of the actual indicators from the planned or similar indicators of previous periods and determine the specific causes of possible deviations. Such analysis should be carried out for each category of employees, each division, and the enterprise as a whole for the reporting period and over time.

The influence of these factors on the change in the fund of working time is determined by one of the elimination methods, for example, the method of chain substitutions. The study of the specific causes of loss of working time makes it possible to take the necessary measures to eliminate them.

The reasons for the loss of working time can be both apparent losses (absenteeism, absenteeism due to illness and with the permission of the administration, downtime due to equipment malfunctions and interruptions in supply, etc.), as well as hidden losses associated with the production of products, the lack of normal working conditions.

Additionally, it is advisable to analyze the causes of round-the-clock and intra-shift losses of working time. To do this, make a balance of working hours. Round-the-clock losses are analyzed for each species separately. Particular attention should be paid to studying the causes of losses, depending on the enterprise. The external causes are analyzed independently. It is advisable to study intra-shift losses through special studies (selective, instant, photographs of the working day, timing, etc.). Particular attention should be paid to organizational and technical reasons (lack of raw materials, work, tools, electricity), the time of

unproductive work (correcting a marriage, finding a master (adjuster), late workers, extraneous conversations), etc.

Reducing the loss of working time and its irrational spending leads to an increase in labor productivity without additional measures and costs, which ultimately leads to an increase in production volumes and, as a result, an improvement in the enterprise's financial condition.

7.3 Performance improvement reserves for workforce analysis

In the conditions of the formation of a new paradigm of personnel management, labor resources at enterprises are defined as human capital. Human capital is workers' education, professional qualifications, work-related knowledge, professional inclinations, psychometric characteristics, and work-related skills. Nevertheless, human capital is presented not only as a workforce brought together and trained but also as sound management, unique scientific potential, and contracts with outstanding specialists in the field to which the business belongs. Human capital also includes know-how that is inseparable from a specific individual. Using such know-how usually requires knowledge of how to do it and the ability to perform the appropriate operations. This also includes implicit knowledge. Opponents of this concept emphasize that human capital cannot be accounted for as assets since they do not meet the criteria for determining the asset, namely the availability of ownership rights or control by the economic entity.

To successfully manage human capital, management must track the following parameters: education, qualification, work-related knowledge, professional inclinations, psychometric characteristics, and work-related skills. The final stage of the analysis of the use of labor resources is the calculation of identified reserves for improving efficiency and the development of measures for their use. Among the reserves of efficiency of labor resources, it is advisable to allocate extensive (elimination of over-planned losses of working time, elimination of defects and deviations from normal working conditions) and intensive (ensuring the fulfillment of standards by all workers-business travelers and the implementation of

unrealized organizational and technical measures). Computer technologies can rapidly retrieve relevant information to identify internal reserves. In this case, the resulting information can be presented in the form of data on unused reserves and their mobilization methods or data on shortcomings in work and the corresponding culprits. With the help of computer technology, managers of different levels can carry out their operational analysis, register the most critical processes, operations, and calculations, and plan appropriate measures to improve labor performance.

According to modern accounting practice, most domestic and foreign scientists consider investments in developing labor resources as expenses, not investments in assets. The American scientist E. Flamholtz believed that human resources should be viewed as an asset of the company and identified three main criteria for recognizing labor resources as an asset:

- potential future benefit;
- possession or control rights on the part of the business entity;
- measurement in monetary terms.

The central link in assessing the effectiveness of the use of labor resources is the analysis of labor productivity, which includes the study of its level and dynamics and a general assessment of the implementation of planned tasks. Labor productivity is the leading indicator of intensification and efficiency of production. From its level and dynamics depends, to one degree or another, all the leading indicators of the enterprise's work: the volume of production, the number of employees, the wage fund, the reduction of production costs, the amount of profit, the level of profitability and so on. Labor productivity can be calculated per unit of working time (average annual, average daily, and average hourly output per worker) or worker.

Three methods of measuring labor productivity are natural, labor, and value. When calculating labor productivity, it is essential to choose the right system of meters, given the possibility of using natural, labor, and cost meters in the production of products. When using the natural method, natural units of measurement (pieces, tons, meters, etc.) are used during the calculations. In

practice, this method has limited application. It is usually used in enterprises that produce homogeneous products. If the enterprise (shop, site, team) makes products that have the same purpose but differ on any one basis, the products can be calculated using conditionally natural units. The labor method is often used in workplaces, teams, production sites, and workshops, where the volume of production or work performed is determined during regular hours. With scientifically sound and for a certain period of unchanged norms, this method accurately characterizes changes in labor productivity.

Nevertheless, it has limited application since it uses unchanged norms. This contradicts the need to revise the norms as organizational and technical measures are implemented; there must be scientifically based labor standards for certain types of work or labor functions. The cost method uses cost indicators (UAH, thousand UAH, million UAH) of the production volume. The advantage of this method is the ability to compare labor productivity in the production of heterogeneous products. This determines its widespread use in enterprises.

Control questions

- 1 Labor resources as an economic category.
- 2 Analysis of the number of personnel.
- 3 How is the turnover ratio determined?
- 4 How is the turnover ratio calculated?
- 5 What characterizes the turnover rate?
- 6 What are the causes of lost working time?
- 7 Reserves for increasing efficiency in analyzing the use of labor resources.
- 8 Methods of production measurement
- 9 The Worth Method
- 10 The labor method is

LECTURE 8 ACCOUNTING AND ANALYTICAL PROVISION OF WAGES

8.1 Economic essence of wages at the enterprise

8.2 Regulatory regulation of payroll payments

8.3 Accounting activities of the organization

Control questions

8.1 Economic essence of wages at the enterprise

Analysis of indicators of wages of the enterprise consists of an analysis of the composition and structure of the wage fund, drawing up a table of the components of the structure of wages of the enterprise, comparing the salaries accrued for working time in the reporting year compared to the previous year, conclusions are drawn. The relative deviation is the difference between the accumulated wages in the reporting period and its base value, adjusted for the production volume index. Only the variable part of the wage fund is adjusted, which changes proportionally to the production volume. This is the salary of workers at travel rates, bonuses to workers and management personnel for production results, and the amount of vacation corresponding to the share of variable wages. Determination of factors of absolute and relative deviation on the payroll. Approaches of scientists to the term "wages," the main directions of scientific research considering different directions of remuneration (Table 8.1)

Table 8.1 - The essence of the concept of "wages" in the scientific literature

Definition	Author
1	2
Salary is payment for the labor of hired workers, which expresses the	F.F. Butynets

transformed form of the value and price of labor power	
Wages are part of the added value in monetary form, which, as a result of its distribution, goes to employees depending on the amount and quality of their labor.	Kalina A.V.
Salary is an economic category that reflects the relationship between the owner of the enterprise and the employee regarding the distribution of the newly created value. Wages are an element of the labor market, which is the price at which the smallest worker sells labor services.	A.M. Kolot
Salary is an economic category that reproduces the relationship between an employee in matters of income distribution (distribution of newly created value) and the head of the enterprise	S.V. Vasylchak
Salary is a monetary expression of the value and price of the product under the name and effectiveness of its functioning	O. Mocherny
Wages are compensation for the labor contribution of workers to the operation and work of the enterprise, that is, the main function is an incentive for workers to work efficiently.	O. Yeskov and V. Savelieva
Salary, as a form of the price of labor force employed in the production sphere, is the main part of the livelihood of employees, which is distributed among them in accordance with the amount and quality of labor spent, the real labor contribution of each and depends on the final results of the enterprise	O. V. Dubovska
Wages represent the price of labor power, which corresponds to the cost of consumer goods and services that ensure the reproduction of labor power, satisfy the material and spiritual needs of the worker and his family members	N. V. Fedorchuk

The effectiveness of the use of means for payment of labor is evaluated by the dynamics of indicators of the volume of products made, turnover, net, reinvested profit per hryvnia of salary:

- Turnover per hryvnia of salary
- Profit from the hryvnia sale of wages
- Net profit per hryvnia of wages

The cost of labor, like any good or service, is also determined by the labor time spent on producing the good or service and the means of subsistence for the worker and his family members. The value and price of labor power are justified as wages. From these judgments, we understand that a significant part of every enterprise is its workers. It is essential to pay attention to the mechanism of creating and issuing wages: the payment of a worthy reward (salary) for practical work entails an increase in productivity, motivation for timely performance, and a high-quality final result of the production of goods or the performance of services.

Structurally, the salary consists of three parts:

1. The basic salary is the remuneration for the work prescribed by the labor standards institutions (standards of time, production, maintenance, standardized tasks, and job duties). It is established in tariff rates (salaries), piece rates - for workers, and official employee salaries.

2. Additional salary is a reward for work that exceeds the established norms, work efficiency, improvement of the structure of the labor process, and high motivation.

3. Another incentive and compensatory payments - payments that come in the form of rewards based on the results of work for the year, bonuses under unique systems and provisions, compensatory and other payments that are not provided for by acts of current legislation or that are carried out more than those established by the norms of the specified act. The function of wages is the purpose, role and component of the sphere of practical activity in realizing the interests of the subjects of social and labor relations: employees and employers. The critical role of wages in the mechanism of the function of the market economy is caused by the fact that it must adhere to and perform the following main functions: reproductive function, namely, providing workers and their families with everything necessary for vital functioning and restoring the labor force spent during production and for the reproduction of subsequent generations; a stimulating function, which consists in determining the dependence of wages on the personal labor contribution of the employee and the entire team to production, and an optimization function, as the satisfaction of specific proportions in the growth of wage levels and labor productivity. There is a regulatory and social function, a measuring and distributing function of wages, and a function of forming the solvent demand of the population.

The following principles must be followed to implement the salary of the functions mentioned above:

- motivating employees by increasing real wages for practical work performed;

- salary differentiation depending on working conditions, qualifications, the location of the enterprise, its industry;
- equal pay for equal work;
- regulation of wages by state bodies, which include the tax system, establishing the dependence between the dynamics of individual incomes and inflation in the country;
- a constructive, simple, and accessible form and system of labor remuneration that provides reliable and complete information to the employee about the labor remuneration system.

The following types of wages are distinguished: nominal wages and real wages. In business market conditions in different regions of Ukraine, various prices for goods and services are established for the same salary of employees who perform similar work. Therefore, the actual wage is more accurate in terms of the income of employees. The real wage's size depends on the nominal wage's size and the level of prices for consumer goods and services. If commodity prices rise faster than nominal wages, real wages will fall. The size of the minimum wage is determined taking into account the value of the minimum consumer budget with the gradual convergence of the levels of these indicators as the country's economy stabilizes and develops: the general level of the average salary, labor productivity, employment level, and other economic conditions. The minimum wage is set at an amount not lower than the value of the low-income limit per non-disabled person (Article 9 of the Law of Ukraine "On Labor Payments"). The average wage is the amount of an employee's wage calculated according to special rules in the cases provided by Law, which reflects regular payments due to the wage system. This economic indicator is an arithmetic mean value. It is calculated by the sum of all salaries and divided by the population. The average wage is determined throughout the country by regions, spheres of activity, enterprises, etc. Therefore, a previously prepared accounting procedure will help save time. According to the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated 16.07.99 No. 966 - XIV, to ensure accounting, the enterprise independently chooses the forms of

its organization, develops the structure, appoints those responsible for accounting, approves the forms of primary documents, document circulation schedule, etc.

8.2 Regulatory regulation of payroll payments

The theoretical aspects of the analysis of the remuneration of employees begin with the determination of the amount of excess (reduction) labor costs for the personnel of the enterprise engaged in the main activity of the implemented services, which are included in the cost price, in comparison with their normalized value. At the same time, the normalized value of labor costs is calculated by the Law on the Taxation of Profits of Enterprises, Associations, and Organizations, which provides for an increase or decrease in taxable profit by the amount of an excess or decrease of labor costs in comparison with their normalized value. The standard amount of labor costs is determined based on the costs for these purposes in the previous year, considering the growth in the volume of services and the growth rate of labor costs established by the government. Labor costs are analyzed not only for the enterprise as a whole but also for individual shops. At the same time, the units that have exceeded the normalized value of these costs are identified, the reasons are studied, and practical solutions are developed to prevent them. The object of taxation is the amount of the excess of means directed to consumption (expenditures for payment of labor, services included in the cost price, various payments at the expense of profit, income from shares, and other means spent on consumption) - in comparison with the non-taxable amount of these means stipulated in the procedure established by Law. Data on tax calculations are used for the analysis, which regulates the expenditure of funds directed to consumption. Unlike the personnel engaged in the production of services and products, the salary fund of employees who serve the enterprise does not depend on the volume of sales of services and products; therefore, during the analysis, its dependence on changes in the number of employees, salaries, adequate working time fund is established. Based on the analysis results, measures are taken

to eliminate the causes that cause the irrational use of means for payment of labor.

The legislation on wages is based on the Con

- The Constitution of Ukraine [1], KZPP [1].
- KZPPe La.
- Law on Wages [14], etc.
- The Law on the Collective Agreement [16], etc.
- Other legislative acts.

According to Art. 8 of the Labor Law [14], the state regulates the remuneration of employees of enterprises of all forms of ownership by establishing the amount of the minimum wage and other state norms and guarantees; establishment conditions and amounts of remuneration of managers of enterprises based on state and communal property, employees of enterprises, institutions, and organizations financed or subsidized from the budget; taxation of employees' incomes.

In the field of labor remuneration, the state also gives the central place to the organization of collective scientific research, scientific and methodological support for the development of tariff conditions for labor remuneration, the development of the Guide to the qualification characteristics of workers' professions, the organization of the development of labor standards, etc. The main direction of state wage regulation is the definition and guarantee of its minimum level.

By Art. 95 [2] and Art. 3 of the Labor Law [14], the minimum wage is the legally established salary for simple, unskilled labor, below which the employee's monthly hourly work rate (volume of work) cannot be paid. Additional payments, allowances, incentives, and compensation payments are included in the minimum wage. The size of the minimum wage is established by the Verkhovna Rada of Ukraine on the recommendation of the Cabinet of Ministers of Ukraine, usually once a year when approving the state budget of Ukraine, taking into account the proposals made at the negotiations of representatives of trade unions, owners or bodies authorized by them, which have joined together to conduct collective negotiations on the conclusion of the general agreement. The size of the minimum

wage should be revised depending on the change in the size of the subsistence minimum for non-disabled persons (Article 10 of the Law on Wages [14]). The list of state norms and guarantees on wages and the procedure for their application are defined in Art. 12 of the Law on Wages [14]. The state norms and guarantees include remuneration for working overtime, with holidays, non-working days, and weekends, at night, for downtime not due to the employee's fault, and in the case of production of defective products, not due to the employee's fault.

The state provides the following guarantees: additional payments to employees who have not reached the age of 18, for the reduced duration of their daily work, payment of annual vacations, for the time of performance of public duties and professional development, examination in a medical institution, transfer due to the state of health or due to pregnancy to a more straightforward, lower-paid job, for a temporary transfer to another job due to production necessity, for all forms of industrial training, retraining or training in other specialties, for donors, in case of moving to work in another area, for official business trips, work in the field, etc. Control over compliance with the legislation on wages at enterprises is carried out (Article 35 of the Law on wages). The main document that regulates the labor relations between the employee and the employer, including the issue of remuneration, is the collective agreement. The main tasks of payment of labor and its accounting:

- Timely and correct documentation on the work performed, products produced, accrued wages, etc.
- Timely calculation of salary.
- Timely submission of payroll accounting reports.

Wages are part of current payments to employees. At the same time, clause 6 of P(S)BO 26 indicates that the accrued amount of payment to employees for their work during the reporting period is recognized as a current liability. Credit 66, "Calculations for payments to employees," shows the accrual of amounts owed to the company's employees, and the debit shows repayment of the employer's debt for such payments, withholding of personal income tax and personal income tax,

payments according to executive documents, as well as other withholding. Accounting for account 66 is carried out in the following subsections: 661 "Salary Calculations"; 662 "Settlements with Depositors"; 663 "Calculations for Other Payments".

According to the credit of subaccount 661, accruals to employees of enterprises are reflected in basic salary, additional salary, premiums, and other payments included in the wage fund.

The debit of subaccount 661 shows:

- Payment of wages, bonuses, and other payments included in the wage fund
- The cost of materials, products, and goods received by employees at the expense of wages
- Deposited salary amounts
- Sums of withheld personal income tax and personal income tax
- Sums of withheld payments according to executive documents
- Other deductions from employee benefits

Appropriate accounting organizes employees to work and search for reserves to improve quality and efficient production. Documentation of salary settlements between employees and the employer is provided by the overall number of accounting documents in a typical and non-typical form, for each of which the enterprise's management provides an approved document flow schedule.

8.3 Accounting activities of the organization

The wage fund means the entire amount of payments determined by tariffs, salaries and rates, progressive payments, bonus systems, material incentives, social payments, and other payments from profit. The wage fund depends on the wage fund, changes in the number and number of personnel, the personnel structure, the level of wages, social security payments, bonuses, dividends, etc. When calculating the wage fund, the average income of all enterprise employees is determined based on the sum of funds allocated to consumption, and the average salary of employees

is determined from the wage fund. Salary planning includes determining the fund and average salary of industrial and non-industrial personnel and specific categories of workers. The wage fund indicator is used to estimate the wages of employees.

Therefore, the wage fund means the entire amount of payments determined by tariffs, salaries and rates, progressive payments, bonus systems, material incentives, special payments, and other payments from profit. The wage fund includes accruals to employees in cash and kind (valued in monetary terms) for the time worked and not worked, which is subject to payment or for the work performed, regardless of the source of financing these payments.

The tasks of analysis of the wage fund are systematic control over the use of the wage fund and identifying opportunities to save money due to increased productivity and reduced labor intensity of products. Sources of information - f. 2 of the "Labor Report" pvt., data from timesheets and the personnel department. The absolute and relative deviation of the salary fund is determined during the analysis. The difference between the paid salary fund and the planned one is the absolute deviation.

Actual fund > planned - overspending.

Actual fund < planned - savings.

The relative deviation is the difference between the paid salary fund and the planned one, adjusted for the % fulfillment of the production plan (multiply the planned fund by the % fulfillment of the plan): 100%. The relative deviation generally characterizes the influence of the use of the wage fund on the level of the production cost. Characteristics determine the specific weight of industrial production and non-industrial personnel. In the analysis process, it is necessary to study the reasons for the deviations of the actual indicators from the planned ones, the structure of the wage fund by categories of employees, and analyze the influence of factors on the absolute and relative deviation of the wage fund. The starting dates for the planning of the wage fund are:

Production program.

Data on labor intensity of products, prices.

Annual balance of working hours.

The number of employees by category with an indication of the professional and qualification composition of the workers.

Tariff system.

Staff schedule of managers, specialists, and employees.

Applied wage forms and systems.

Service standards.

Legislative acts on labor and wages.

In the process of planning the salary fund, it is necessary to solve the following tasks:

Choose the forms and salary systems most appropriate to the strategic and tactical plan settings.

Choose methods of determining the planned wage fund.

Calculate the amount of the scheduled wage fund.

Four main methods are distinguished when planning the wage fund: the elemental planning method, consolidated method, extrapolation method, and normative method.

Two factors affect the absolute deviation of the salary fund: the number of workers and the average annual salary of one worker.

To determine the impact of the number of employees on the absolute deviation of the salary fund, it is necessary to multiply the deviation from the planned number of employees by the average planned salary of one worker in the reporting period. To determine the effect of a change in the average wage on the absolute deviation of the salary fund, it is necessary to multiply the deviations from the planned average annual salary by the actual number of workers. The relative deviation of the salary fund depends on:

- Execution of the production plan.
- The average salary of one employee.
- The number of employees.

The planned wage fund is the funds the enterprise needs to pay employees in the scheduled period (FOP). At enterprises, the wage funds are calculated for all categories of employees for all divisions and are summarized in the enterprise's annual (monthly) wage fund. Calculations of the wage fund are based on legislative and other normative acts regulating the issue of wages in Ukraine. The basis of calculations is the tariff system provided by Law, which includes tariff grids and rates, salary schemes, and tariff and qualification characteristics. Below is a description of the funds.

The wage fund is the leading economic indicator widely used in financial practice, statistical reporting, and analysis. It includes the basic and additional wages of the company's personnel, other incentive and compensation payments (except for those that are not included in the payroll according to the Law, for example, temporary disability benefits, severance pay, and some others)

The primary salary fund is the salary calculated for the work performed (time worked) according to unit rates, tariff rates, and position salaries, including bonus payments to workers for exceeding production norms (except for one-time bonuses), extra payments for night work, overtime time, payment of downtimes not due to the fault of the workers. The additional salary fund is payments related to various allowances and additional payments provided for by the current legislation (for example, personal allowances for combining professions, for harmful working conditions, etc.), as well as payment of annual and additional holidays provided by Law and working hours of employees who are involved in the performance of state or public duties. The general wage fund of the enterprise is the primary wage fund and the additional wage fund together. Other incentive and compensatory payments from the labor remuneration fund - include rewards based on the results of work for the year, amounts of labor, and social benefits provided to employees (for example, one-time assistance to labor veterans, reduction in the cost of food for employees, etc.), amounts of material assistance.

The basis of calculations is the tariff system provided by Law, which includes tariff grids and rates, salary schemes, and tariff and qualification characteristics.

The wage fund of the structural division and the enterprise is divided into hourly wage fund - payment for the produced products or volume of work, the actual time worked (person-hours) by hourly workers, and the performance of particular functions during working hours. It includes payment for time worked at tariff and piece rates, bonuses under piecework and time-bonus systems, extra fees for night work, team management, and student training.

The daily wage fund pays for the correspondingly worked time in person-days. In addition to the hourly wage fund, it includes extra payments to teenagers for a reduced working day payment of work breaks for nursing mothers, payment for temporary co-workers, and for combining professions. The monthly (annual) wage fund is the entire wage fund accrued by the enterprise employee. It includes daily salary fund, vacation pay, payment for time spent performing state duties, payment of severance pay, wages to employees seconded to other companies or enterprises for training, payment for years of service, etc.

starting date for the calculation of the workers' salary fund is the volume of the production program, piece rates, the planned number of workers by specialty and qualification, the fund of working time in the scheduled period, the tariff rates of labor remuneration and monthly salaries, the applied labor remuneration systems. The wage fund for temporary workers is determined by multiplying the unit rate by the volume of the production task (volume of work). The wage fund for temporary workers can also be determined based on the planned regulatory labor intensity of the production program. First, the scheduled labor intensity is determined for certain types of work and grades, and then it is increased by the corresponding tariff rate. When calculating the planned fund, wages of hourly workers are based on the number and number of hours (days) to be worked at the corresponding tariff rates. The direct wages fund of workers is calculated as the sum of the wage fund based on unit rates of temporary workers and the tariff fund of hourly wages. The bonus and additional payments are calculated to determine the hourly salary fund. The premiums are calculated based on the premium regulations in force at the enterprise for each group of workers, based on planned

performance indicators and the size of the premium, set as a % of the salary. To determine the workers' daily wage fund, it is necessary to add additional payments to the hourly wage fund. The monthly (annual) workers' wage fund consists of the daily fund, the payment fund for regular and additional vacations, and other extra payments in the planned period. The planning of the salary fund of managers, specialists, and employees is carried out based on data on the numbers and salaries according to the staff list, taking into account absences due to illness and established allowances and surcharges. Salary planning includes the definition of the wage fund and the average salary by personnel category. The planning of the wage fund should ensure an increase in the staff's interest in improving individual work results and the final results of the company's activities.

The average salary is calculated based on the planned number of defined categories of employees and the planned funds for their salary (wages). The average hourly wage of workers is calculated as the ratio of the planned hourly wage fund to the number of scheduled person-hours of work. The average daily salary of workers is calculated by dividing the planned daily wage fund by the number of expected person-days of work. The average monthly (average annual) salary is determined by dividing the planned monthly (annual) salary fund by the average monthly number of workers in the planned period.

The salary is that part of the social product that is paid to employees in monetary form to meet their material and spiritual needs. At each stage of the development of society, the salary level must correspond to the contribution of each employee, which will enable him to satisfy his material and spiritual needs sufficiently.

To carry out production and commercial tasks, each enterprise must have a sufficient wage fund to finance the current activities of the enterprise. Therefore, the formation of the appropriate amount of funds and their effective use is one of the primary tasks of enterprise management.

The success of financial activity reflects the good (strong, stable, satisfactory) financial condition of the enterprise, namely the wage fund. However, it can be

harmful, unstable, and unsatisfactory when there are certain areas for improvement in the company's finances.

There are differences between nominal and real wages and real incomes for employees. Nominal salary (monetary) is the amount of money that workers receive for performing the amount of work by the quantity and quality of the work they have spent. In connection with the existence of commodity production and the receipt of consumer goods by the employee through the exchange of wages for goods through trade, wages have a monetary form. In different periods and regions of the country, the prices of goods may be different, so the same monetary amount of salary may correspond to another commodity equivalent. A more accurate description of income is a salary - a set of material and spiritual goods, as well as services that are equivalent to a nominal salary. This equivalent depends on the size of the nominal salary and the level of prices for consumer goods and services. Recently, the salary has been growing mainly due to an increase in the nominal wage.

Workers ' real incomes include real wages and receipts from public consumption funds. The primary source of income growth is wages.

The sources of funds that are aimed at increasing salaries are:

1. Savings of the FOP obtained due to additional measures to increase labor productivity, reduce labor intensity, reduce the number of personnel, reduce the loss of working time;
2. Savings of the FOP were achieved thanks to the implementation of measures to improve the organization of wages (revision of norms of labor costs and estimates, premium payments, allowances, and additional payments).
3. The growth of FOP from the increased volume of manufactured products is calculated based on stable standards.

Control questions

1 The economic essence of wages at the enterprise

- 2 Normative regulation of salary calculations
- 3 How is additional salary formed?
- 4 How is the basic salary formed?
- 5 What is the planned wage fund?
- 6 How is the wage fund of a structural division divided?
- 7 How is the fund of direct wages of workers calculated?
- 8 What is the monthly (annual) wage fund of workers made of?
- 9 On what basis is the average salary calculated?
- 10 What is the difference between nominal, real salary and real income of employees?

Lecture 9. ACCOUNTING AND ANALYTICAL SUPPORT OF ADMINISTRATIVE STAFF

- 9.1 Administrative staff: composition and functions
 - 9.2 Accounting of working hours and productivity of administrative staff
 - 9.3 Analysis of the effectiveness of the administrative staff
- Control questions

9.1 Administrative staff: composition and functions

Administrative personnel play an important role in ensuring the organization's smooth operation. This category of employees is responsible for the performance of organizational, coordination, and management functions necessary to support the company's core activities. Main aspects of composition and functions of administrative staff: Composition of administrative staff: Administrative staff includes various categories of employees who perform support functions in the organization. Administrative staff may include secretaries and assistants who support management, coordinate meetings, maintain documentation, and answer calls and emails. Office managers: responsible for the organization of the office environment, inventory and supply management, and administrative issues. Middle managers (office coordinators, administrators): ensure coordination of the work of

various departments, communication between management and staff, and distribution of tasks. HR Managers: deal with personnel matters, including recruitment, training, motivation, and evaluation. Accounting: keeps records of financial transactions, salary payments, and expense accounting. The main functions of the administrative staff: The administrative staff performs a wide range of functions aimed at ensuring the coordinated work of the organization: organizational and technical support, coordination of work processes, management of internal and external communications, planning of work meetings and events, and preparation of reports. Document management: maintenance and storage of documentation, preparation of memos, reports, and correspondence with partners and clients. Communication and coordination: ensuring effective interaction between divisions and organization of information flows within the company. Resource management: control over the use of office resources, planning of procurement of materials, and managing budgets for administrative needs. Management support: Helped plan the working hours of managers, organize meetings and business trips, and prepare informational materials. Coordination of internal processes: administrative staff ensures clear coordination of internal processes between different company departments. They organize work meetings and are responsible for information exchange between units, contributing to the efficiency of decision-making and task performance. Control over the implementation of procedures and regulations: administrative staff is responsible for compliance with internal standards and procedures in the organization. This includes monitoring the timely completion of work, compliance with corporate policies, and keeping accounting documents by established norms. Organization of office work: office managers and other administrative staff representatives are responsible for comfortable working conditions for all employees. They monitor the technical condition of the office, ensure the availability of necessary materials and equipment, and deal with organizational issues related to the support of the office infrastructure. Interaction with external partners and bodies: Administrative staff also communicate with external partners, suppliers, government bodies, and

other parties. This includes preparing documents, responding to inquiries, organizing negotiations, and supporting external relations. Therefore, administrative personnel are an important component of any organization, as their functions ensure the stable and efficient operation of the company, increase productivity, and contribute to organizational coordination at all levels of management.

HR support and management: Administrative staff (in particular HR managers or personnel officers) play a key role in HR management. This includes managing employees' files and updating personnel data. Organization of processes of acceptance, transfer, and dismissal of employees. Keeping records of working hours, holidays, and sick days. Preparation of documents for payment of labor and reporting on the number of personnel.

Managing corporate culture: Administrative staff also play an important role in maintaining an organization's corporate culture. They can participate in the organization of corporate events and trainings. Support the company's information policy through the creation of internal news or newsletters. Implement employee motivation programs and support their involvement in corporate initiatives.

Ensuring confidentiality of information: Administrative staff, especially those with access to sensitive company documents or data (secretaries, office managers, HR managers), are responsible for safeguarding confidential information. They must ensure compliance with the rules of processing and storage of such information to avoid data leakage or fraudulent use.

Planning and support of business events: administrative staff is engaged in the organization and coordination of business events, such as holding meetings and meetings (preparation of materials, coordination of participants, reservation of premises). Organization of seminars, conferences, and business trips for management and staff. Overseeing the organizational aspects of important events, including logistics, accommodation, catering, and communication.

Development and implementation of new technologies: Administrative staff can be involved in implementing new technologies in office management, document management, and communication. This includes automating processes and implementing new programs for monitoring employee performance, communications, or resource

management. Optimization of administrative costs: the administrative staff rationalizes the company's resources. They can analyze costs for office needs, develop strategies to reduce them, and ensure effective management of the procurement of materials and services to minimize company costs. Thus, the administrative staff performs a multifunctional role in any organization, ensuring the efficiency of management, support of the main business processes, and the stability of the functioning of the entire company.

9.2 Accounting of working hours and productivity of administrative staff

Accounting for the working hours of administrative personnel is an essential element of personnel management that allows you to monitor employees' effectiveness, optimize resource use, and prevent productivity losses. The main aspects of this process are methods of accounting for working hours, such as timesheet accounting (manual or automated), which records the time of arrival at work and the end of the working day. Electronic access control systems automatically record the time of arrival and departure of employees.

Flexible work schedule - the ability to adjust the start and end time of the working day within the set hours. Evaluation of the productivity of administrative personnel: the productivity of administrative employees is often measured using qualitative and quantitative indicators: qualitative indicators: the quality of completed tasks, compliance with established standards and deadlines, and the degree of involvement in solving work issues; quantitative indicators: the number of processed documents, the number of completed projects or tasks per a specific period. Tools for monitoring work time and productivity: specialized software for monitoring work processes and functions (Trello, Asana, Google Workspace). Implementation of KPI (key performance indicators) to determine the effectiveness of each employee. Analysis and optimization of work processes: Time accounting allows you to analyze the workload of employees, identify "bottlenecks" in work processes, and make decisions about their optimization. Estimating labor time costs: Direct costs: time spent by administrative staff on basic work tasks related to

business support (documentation, organization of meetings, coordination of work of other departments). Indirect costs: time spent on support functions such as responses to colleague requests, interruptions, technical problems, organizational issues, etc. It is important to analyze such costs to optimize the work process.

Using automation to improve productivity:

Implementing automated systems for time management and performance evaluation minimizes manual work and human error. Common solutions include:

Time management systems (Time Management Software):

- Automatic accounting of working hours
- Tracking of completed tasks
- Integration with calendar and task planning systems

Performance Management Software:

- Help track achievement of goals.
- Identify gaps in work.
- Generate reports on employee performance.

Determination of optimal working time standards: Analysis of data on working time allows for setting standards for different categories of employees. This may include workload standards, specifying the number of tasks or volumes of work that administrative staff must complete in a given period. Norms for the duration of certain operations: for evaluating efficiency and planning tasks. Motivation and involvement of administrative staff: it is essential to consider that the correct accounting of working time and productivity can affect employee motivation. The implementation of motivation systems based on the results of performance accounting can increase the interest of staff in achieving better results. Among the methods are bonuses for efficient use of working time and rewards for meeting performance targets—positive feedback and recognition of employee achievements.

5. Analysis of results and management decision-making:

Accounting for working hours and productivity provides important analytical information for decision-making regarding optimizing work schedules, allocating

resources, correcting work volumes and responsibilities, planning training, and professional development of personnel.

6. Challenges and problems in accounting for the productivity of administrative personnel: difficulties in evaluating the productivity of employees whose functions may be indirectly related to the final results of the business. Resistance from staff to using timekeeping systems can be seen as a method of control and restriction of freedom. Accounting for working hours and productivity of administrative personnel is a vital tool for increasing the organization's efficiency, ensuring transparency in human resources management, and optimizing internal business processes.

9.3 Analysis of the efficiency of administrative personnel

Analyzing the performance of administrative personnel is an essential tool for increasing the organization's productivity and optimizing the use of resources. Since administrative personnel perform support functions that affect the company's overall operation, the evaluation of their effectiveness should be comprehensive and based on quantitative and qualitative indicators. Performance indicators of administrative staff:

Various indicators are used to analyze the effectiveness of administrative staff, which can be divided into the following categories:

Quantitative indicators:

The number of processed documents: it can be the number of prepared reports, orders, contracts, etc. Time to complete tasks: the speed of completing tasks, such as preparing documents or organizing events, is evaluated. Number of requests or requests resolved: Significant for office managers or secretaries who handle many requests from colleagues, customers, or partners.

Qualitative indicators:

Quality of task performance: compliance with the organization's standards, absence of errors in prepared documents, satisfaction of employees, or management of the work of administrative staff. Level of organization: Effectiveness of organization

of meetings and events and support of office work. Coordinating ability: How well administrative staff coordinate between different departments or teams.

1. Methods of performance analysis: Several methods can be used to analyze the performance of administrative staff: a system of key performance indicators (KPI): specific KPIs for administrative staff are defined, which include time to complete tasks, the number of documents processed, the number of meetings that were organized. These KPIs allow you to track the achievement of goals. 360-degree evaluation: A method by which administrative staff receives feedback from management, colleagues, subordinates, and even customers. This helps to assess how their work affects different aspects of the company's operations. Time Analysis: Using time tracking systems to determine how much time is spent on other tasks. This allows you to identify where time wastage and opportunities for optimization. Evaluation of results with software: using special task tracking programs such as Trello, Asana, or Google Workspace to analyze the progress of tasks, meeting deadlines, and the quality of work performed.

2. Factors affecting efficiency:

When analyzing the effectiveness of administrative staff, it is necessary to take into account various internal and external factors that can affect productivity: level of workload: if administrative staff are overloaded with tasks, this can negatively impact their productivity and quality of work; quality of work process organization: clear organization of work processes, availability of automated accounting systems, provision of sufficient resources — all this affects the productivity of administrative staff. Motivation and Professional Development: Low motivation or lack of opportunities for professional development can lead to reduced performance.

1. Development of measures to increase efficiency:

After the analysis, measures should be implemented to increase the efficiency of the administrative staff: process automation: the implementation of programs to automate document flow, timekeeping, and task management can significantly improve efficiency and reduce the time for routine operations, training, and

professional development: regular training and refresher courses qualifications will help administrative staff to develop new skills and improve the quality of their tasks.

Incentives and motivation: Designing incentive programs, such as performance bonuses, recognition of achievements, or improved working conditions, can motivate administrative staff to work more efficiently.

2. Reporting and control - regular reporting should be implemented to monitor administrative staff's performance systematically. This can be monthly or quarterly reporting on achieved performance indicators, regular meetings to discuss progress and make adjustments to work processes, and performance evaluations based on the results of specific projects or activities organized by administrative staff.

Thus, the analysis of the effectiveness of administrative personnel is a multifaceted process that includes the assessment of both quantitative and qualitative indicators. Regular monitoring and implementation of new technologies and motivational mechanisms help increase the productivity and quality of work of administrative personnel, which positively affects the organization's overall activity.

Control questions

1. What is included in the composition of the administrative staff in the organization?
2. What are the main functions of the administrative staff?
3. What indicators are used to evaluate the effectiveness of administrative staff?
4. What is a system of key performance indicators (KPI) for administrative staff?
5. What methods of analyzing the effectiveness of administrative personnel can be used in the organization?
6. What factors affect the productivity of administrative staff?
7. How can process automation improve the efficiency of administrative staff?

8 How is the accounting of working hours and productivity of administrative personnel?

9 What measures can be implemented to increase the motivation and efficiency of administrative staff?

10 Why is it important to regularly monitor and analyze the effectiveness of administrative staff?

10. ACCOUNTING AND ANALYTICAL PROVISION OF SOCIAL INSURANCE AND ITS ROLE IN LABOR RELATIONS

10.1 Types of social insurance and their functions, its accounting support

10.2 State social insurance systems in Ukraine and the world

10.3 Protection of workers' rights through social insurance

Control questions

10.1 Types of social insurance and their functions, its accounting support

Social insurance is an essential element of the social protection system, providing guarantees and support to workers in case of loss of working capacity, unemployment, illness, maternity, and pension risks. In the conditions of globalization and the changing labor market, the issue of social insurance becomes especially relevant, as it directly affects labor relations and social stability in society. The relevance of accounting and analytical provision of social insurance lies in that it contributes to the effective management of resources and ensures control over the fulfillment of social insurance obligations. In modern conditions, when the economy is subject to constant changes, it is essential to have a clear and transparent system of accounting and analysis, which would allow timely response to challenges and ensure the rights of employees. The accounting and analytical provision of social insurance includes not only the accounting of contributions and payments but also the analysis of data that allows for evaluating the effectiveness of the social protection system. This ensures the formation of strategies and policies to improve working conditions and increase employee social guarantees.

Thus, in the conditions of rapid changes in the socio-economic environment, the accounting and analytical provision of social insurance acquires particular importance since it affects the formation of labor relations, increasing the level of social protection of the population and ensuring stability in society.

The relevance of the research topic lies in changes in legislation. In connection with the reforms in Ukraine related to social insurance, there is a need to improve accounting and analytical systems to ensure compliance with new legal acts. Economic challenges: growing unemployment, economic instability, and other financial risks necessitate adapting the social insurance system to new realities. Ensuring the rights of employees: the topicality of the topic is also due to the need to protect the rights of employees by providing them with social guarantees and payments in case of insurance incidents. Innovations in accounting: introducing the latest technologies in accounting and analytical activities (electronic accounting, automation of processes) opens up new opportunities for effective management of social insurance. Corporate social responsibility: In today's world, it is essential not only to ensure profitability but also to have corporate social responsibility, which includes fulfilling social insurance obligations and supporting employees. Increasing transparency: practical accounting and analytical provision of social insurance contributes to increasing transparency in financial transactions, which increases trust in the social protection system. Thus, social insurance's accounting and analytical provision is crucial in ensuring workers' rights, promoting social stability, and helping respond to modern challenges. This topic requires detailed research and implementation of new approaches to improve the social insurance system in Ukraine. Social insurance includes several main types, each with its functions and purposes. The main types of social insurance in Ukraine are unemployment insurance and its functions: providing financial support to persons who have lost their jobs through no fault of their own and promoting the employment of the unemployed by financing vocational training and retraining. Reduction of social tension in society due to unemployment. Insurance against accidents at work and occupational diseases: Its function is to compensate

employees for damage caused to them in case of injuries that occur at work. Financing medical expenses related to the treatment of injuries. Provision of benefits in case of disability or death of the employee. Temporary disability insurance's functions include:

- Providing benefits to employees who have temporarily lost their ability to work due to illness or injury.
- Supporting employees in difficult periods.
- Helping maintain their living standards.

Pension insurance's functions include providing financial support to citizens after reaching retirement age and promoting the formation of a social support system for older adults who do not have income from work. Maternity (family) insurance's functions are as follows: provision of payments in connection with the birth of a child or care of a child until it reaches a certain age, support for families facing additional expenses in connection with the birth of a child.

Social insurance accounting

Social insurance accounting provides a system of accounting, analysis, and control over financial transactions related to social insurance. The main aspects of accounting support include:

- Accounting of contributions to social insurance.
- Keeping records of enterprises' accruals and payments of social insurance contributions.
- Using accounting systems to automate accounting processes.

Accounting for payments for insurance cases: keeping records of accrued and paid insurance payments, which allows monitoring the fulfillment of obligations to insured persons. Systematization of payment data for analysis and preparation of reports.

Risk accounting - assessment of risks related to social insurance and the formation of reserves to cover possible payments, keeping statistics on insurance cases for trend analysis and forecasting.

Audit and control - conducting a social insurance audit to identify possible violations and optimize processes, ensuring transparency and accountability in using social insurance funds.

Reporting: forming financial statements related to social insurance for control by the state and society. Preparing reports for internal and external users allows for the evaluation of the effectiveness of the social insurance system.

Information technologies: use of modern information systems for accounting, management, and data analysis automation—creating electronic registers and databases for storing information about insured persons and their contributions.

Accounting for social insurance is an integral part of the social protection system, which contributes to ensuring the rights of employees and monitoring the fulfillment of obligations. An adequate accounting and analysis system helps respond in time to changes in the economy, improve the conditions of social protection, and promote the stability of labor relations in society.

10.2 State social insurance systems in Ukraine and the world

State social insurance systems are essential institutions that provide social protection to citizens in the event of risks associated with loss of working capacity, unemployment, old age, illness, and other adverse life circumstances. These systems have characteristics in different countries due to economic, social, and political factors.

In Ukraine, the social insurance system is an integral part of the state's social policy and functions within the framework of the Law of Ukraine, "On Mandatory State Social Insurance." The main types of social insurance in Ukraine include unemployment insurance, Provides financial support to people who have lost their jobs through unemployment benefits; occupational accident insurance, Compensation system for workers who have suffered injuries or illnesses related to their professional activities; temporary disability insurance: Provides benefits to employees in the event of a disease or injury that results in temporary incapacity for work. Pension insurance is a system that provides pension payments to citizens

after reaching retirement age or in case of disability. Maternity (family) insurance: Payments related to the birth or care of a child.

Social insurance in other countries has its characteristics and approaches. Let's consider several models:

Beveridge model (Great Britain): Covers all citizens regardless of their employment, financed by taxes rather than contributions, and Provides a basic level of social protection supplemented by private insurance.

The Bismarck model (Germany) is based on social insurance financed by contributions from employers and employees. It covers employees, civil servants, pensioners, and other categories. It includes various types of insurance: medical, pension, unemployment, and accident insurance.

The Swedish model combines public social insurance with private schemes and provides a high level of social protection, emphasizing pension insurance and unemployment benefits. Funded through taxes and contributions.

Social Security System in the United States: more fragmented, the Social Security program is funded by payroll contributions and covers a variety of benefits, including Social Security benefits, Medicare, and Medicaid.

Canada's model: A combined system that includes both public and private insurance consists of a national health insurance program that provides access to health care for all citizens; pensioners also receive tax-funded social benefits— comparative analysis. Social insurance systems worldwide differ in several parameters, such as financing. In some countries, financing is based on taxes (the Beveridge model), while in others, it is based on contributions (the Bismarck model). Coverage. Some models provide social protection for all citizens, while others only protect working people. The level of social security in countries with a high level of welfare is provided with broader social guarantees.

10.3 Protection of workers' rights through social insurance

Social insurance plays a vital role in ensuring the social protection of employees, providing them with financial support and guarantees in terms of risks

associated with work. In this section, we will consider the mechanisms for protecting workers' rights through social insurance systems, their main functions, and their importance in ensuring social justice.

1. Basic functions of social insurance

Social Security serves several vital functions that help protect workers' rights. Financial support provides benefits in case of loss of working capacity, unemployment, old age, accidents at work, or illness. This enables workers to receive the necessary funds to support themselves and their families. Compensation payments: Provides compensation for lost earnings due to accidents at work or occupational diseases, allowing workers to receive compensation for damages caused by their work. Medical care provides access to medical services and treatment, which is especially important for maintaining employees' health. Pension payments: These guarantee pension payments after retirement age, which is an essential component of the social protection of citizens. Protection of workers' rights through the social insurance system. Protection of workers' rights through social insurance is carried out by providing legislative guarantees and mechanisms for realizing rights. Key aspects include. Legal regulation: Social insurance is regulated by laws that define the rights and obligations of employees, as well as the conditions for receiving social benefits. In Ukraine, this is, particularly, the Law of Ukraine "On Mandatory State Social Insurance." Right to social benefits: Every employee is entitled to social benefits, provided that he makes the appropriate contributions to the social insurance system. This ensures the principle of social justice. Transparency and availability of information: Social services and insurance organizations must inform employees about their rights, obligations, conditions for receiving benefits, and registration procedures. Appeal mechanisms: In the event of disputes or disagreements regarding the receipt of social benefits, employees have the right to appeal the decisions of insurance organizations through the court or other authorized bodies. The role of social insurance in ensuring the rights of employees

Social insurance plays a vital role in maintaining stability in society. Social insurance contributes to social stability by providing financial support to individuals who have lost their jobs or become incapacitated.

Improvements in working conditions: insurance benefits can encourage employers to comply with labor laws and improve working conditions to reduce the risks of occupational diseases and accidents. Incentives for legalization of work: Social insurance encourages employers to register workers officially, increasing social protection.

Protection of workers' rights through social insurance is critical to the state's social policy. It provides the financial support, health care, and pension benefits necessary to maintain a decent standard of living for workers and their families. An effective social insurance system strengthens social justice, reduces social tension, and maintains societal stability. Raising awareness among workers about their rights and opportunities provided by the social insurance system is critical to ensuring their safety and well-being.

Coniral questions

1. What are the main functions of the social insurance system in Ukraine?
2. How does social insurance provide financial support to employees in case of disability?
3. What legislation regulates social insurance in Ukraine, and what basic rights do employees have?
4. What types of social insurance exist, and which of them are mandatory for employees?
5. How is transparency and availability of information about the rights of employees in the social insurance system ensured?
6. What mechanisms do employees have to appeal decisions of insurance organizations in case of disagreement with receiving social benefits?
7. What role does social insurance play in increasing social justice in society?
8. How does social insurance help improve working conditions for workers?

9. What consequences may arise in case of legalization of work through the social insurance system?

10. Why is it important to raise the awareness of employees about their rights in the context of social insurance?

11. TECHNOLOGICAL INNOVATIONS IN WORK ORGANIZATION

11.1 Implementation of automation and digital technologies in labor processes

11.2 Accounting and analytical support for innovations in increasing labor efficiency

11.3 Accounting and analytical support for personnel in connection with technological changes

Control questions

11.1 Implementation of automation and digital technologies in labor processes

The introduction of automation and digital technologies in labor processes is essential in modernizing labor management in organizations. These changes increase work efficiency and affect the structure of labor relations, the quality of tasks performed, and employee satisfaction. In this section, we will consider the main aspects of introducing automation and digital technologies, their advantages, challenges, and the impact on work processes. The definition of automation and digital technologies is the process of replacing human labor with mechanisms or software solutions to reduce manual labor, increase productivity, and reduce the likelihood of errors. Automation can include using robots, automated control systems, data processing software, etc. Digital technologies - the use of computer systems, programs, the Internet, and mobile technologies for collecting, processing, storing, and transmitting information. Digital technologies enable online communication, process automation, data analysis, and project management. Benefits of implementing automation and digital technologies: Increased productivity in automation that allows tasks to be completed faster and

with fewer errors, resulting in increased overall productivity of the Organization. Cost reduction with the use of automated systems reduces the need for manual labor, which allows you to reduce costs for wages and training of employees. When automation helps to avoid errors related to the human factor, improving the quality of the tasks performed and improving the quality of work. Flexibility and adaptability: Digital technologies allow us to adapt to changes in market conditions and consumer demands quickly, providing the ability to respond rapidly to changes. Increased employee satisfaction when automating routine tasks allows employees to focus on more creative and strategic aspects of work, which increases their motivation and satisfaction. Challenges of implementing automation and digital technologies. Resistance to change: Employees may need more time to be ready for changes in work processes, which can lead to resistance or fear of new technologies.

Need for training: Implementing new technologies requires training employees, which can be costly in terms of time and resources. Technology costs: The initial costs of implementing automated systems and digital technologies can be significant, which can be a barrier for small and medium-sized businesses. Cybersecurity: with increasing digitization, the risk of cyberattacks and data security threats increases, requiring additional measures to protect information. Impact on labor processes. Changing role of employees: Automation and digitalization can lead to a change in the role of employees, including a shift from performing routine tasks to more analytical and creative functions. Re-skilling: New skills and knowledge may require workers to re-skill, creating new opportunities for professional development. Changing job structure: Automation may lead to reducing some jobs, but at the same time, it opens up new employment opportunities in other areas, particularly in IT and data management.

The introduction of automation and digital technologies into labor processes is a critical factor in increasing the competitiveness of organizations. Despite the challenges that may arise during implementation, their benefits far outweigh the risks. Effective change management, investing in employee training, and ensuring

high cybersecurity standards are essential elements of the successful implementation of automation and digital technologies in work processes.

11.2 Accounting and analytical support for innovations in increasing labor efficiency

Innovations are crucial to increasing labor efficiency in today's globalization and technological progress conditions. In this context, accounting and analytical support plays a vital role in introducing innovations, managing labor resources, and assessing their impact on the results of the enterprise. In this section, we will consider the main aspects of innovations' accounting and analytical support, their importance for improving labor efficiency, and the challenges and prospects that arise in this process.

The value of accounting and analytical support

Accounting and analytical support is a set of methods, processes, and systems that allow accounting, control, and analysis of labor resources and their activities. Its main functions include Data collection and processing, Organization of data collection on labor productivity, time spent, and use of technology and resources. Performance analysis: assessment of the impact of introduced innovations on labor productivity, quality of task performance, and overall work results. Forecasting: developing models to predict the outcomes of innovation implementation and their impact on work structure and organizational change. Control: monitoring the dynamics of labor efficiency after introducing innovations, which allows timely identification of problems and adjustment of strategies.

Innovations and their impact on labor efficiency

Innovation can cover different areas, such as technological, organizational, social, and process changes. Innovation has several positive effects on work efficiency: automating processes using new technologies to automate routine tasks allows you to focus on more complex and creative aspects of work, which increases overall productivity. Improved communications with digital platforms and project management tools facilitate employee communication, leading to more

effective collaboration. Cost reduction, where innovative solutions can help reduce the costs of production, management, and other processes, positively affecting the overall financial results and improving the quality of products and services. By implementing new production or service methods, organizations can improve the quality of their products, leading to increased customer satisfaction and loyalty.

Challenges of accounting and analytical support of innovations. Specific challenges accompany the introduction of innovations into labor processes. Resistance to change: Employees may need more time to accept new technologies and work methods, which can lead to conflicts and reduced motivation.

Training costs: investing in training and retraining employees can be significant but is necessary for successful innovation. Need for more information: Lack of or inadequate data for performance analysis can make evaluating the results of innovation implementation complex. Cybersecurity: The increased use of digital technologies creates new threats to data security, requiring additional efforts to protect information.

4. Prospects for accounting and analytical support

Accounting and analytical support for innovation has great potential for development: the use of big data analytics: The application of big data analysis technologies to evaluate work performance can reveal new trends and opportunities for improvement. Integration with the latest technologies: Combining accounting and analytical systems with new technologies such as artificial intelligence and machine learning can significantly improve the accuracy and speed of analysis. Improvement of training programs: Effective employee training programs will be developed, contributing to better acceptance of innovations and adaptation to changes. They ensure flexibility by creating flexible accounting and analytical systems that allow you to respond to market conditions and technological changes quickly.

Accounting and analytical support for innovations is essential for improving work efficiency in the rapidly changing business environment. Proper data management, analytics, and monitoring of the results of the implementation of

innovations allow organizations to increase productivity and ensure market competitiveness. Despite the challenges associated with introducing innovations, their positive impact on work efficiency and the development of organizations is indisputable.

11.3 Challenges for personnel in connection with technological changes in accounting and analytical support

Technological changes in accounting and analytical support bring opportunities and challenges for personnel. The central challenge for employees when introducing new technologies in this area is resistance to change. Psychological barrier: Many workers may be skeptical of new technologies due to fear of losing their jobs or lack of confidence in their skills. Conservatism: employees accustomed to traditional accounting and analysis methods can resist change, considering innovations complicated or redundant.

2. The need for training. Learning new technologies: implementing new systems requires employees to learn new tools, software, and techniques, which requires significant time and effort. Upskilling: Constant technological changes require staff to undergo regular upskilling, which can be a challenge for those without opportunities for further training.

3. Reorganization of work processes. Changing Roles and Responsibilities: Technological changes can lead to a revision of the responsibilities of employees, which can cause uncertainty about their role in the Organization. Adapting to new processes: Staff must quickly adapt to new work processes, which can cause stress and reduced productivity during the transition period.

4. Costs of time and resources. Time-to-use costs: Introducing new technologies can increase time spent on tasks until employees learn to use the latest tools effectively. Financial costs: Organizations may face training and technical support costs, which can impact budgets and resources.

5. Cyber Security Challenges New Threats: With the introduction of new technologies, the risks of cyber attacks are increasing, and employees may not be

prepared to respond to these threats. Need for security training: Employees need to learn the basics of cyber security to protect the Organization from potential threats, which will also take time and effort.

6. Change of corporate culture. Culture of innovation: Introducing new technologies may require a change in corporate culture, which is only sometimes easy to implement, especially in traditional organizations. Teamwork: New technologies may require a change in the approach to teamwork, which can be challenging for workers accustomed to individual tasks.

7. Loss of jobs. Automation: Replacing routine tasks with automated systems may lead to job losses in certain areas, raising concerns about employment stability. Retraining: employees may require retraining to move to new positions or areas of activity.

8. Requirements for analytical skills. Increasing demands: With the introduction of new technologies, the demands on the analytical skills of employees are growing, which can be a challenge for those who need the appropriate training. Ability to interpret data: Employees must be able to collect, analyze, and interpret large amounts of data, which can be challenging.

Technological changes in accounting and analytical support open up new opportunities but, at the same time, create severe challenges for personnel. Organizations must consider these challenges and implement appropriate training, support, and change management programs to help employees adapt to new conditions and ensure the successful implementation of technological innovations.

Control questions

1 What are the main factors of resistance to changes that may arise in the staff during the implementation of new technologies in accounting and analytical support?

2 What skills are critically important for employees in the context of technological changes in accounting and analytical support?

- 3 How can changes in accounting and analytical support affect the roles and responsibilities of personnel?
- 4 What cybersecurity challenges might arise from the introduction of new technologies, and how can employees prepare for these threats?
- 5 What costs can be associated with training and training of personnel for new technologies?
- 6 What consequences can there be as a result of automation of routine tasks for workplaces in the field of accounting and analytical support?
- 7 How can technological changes affect the corporate culture of an organization?
- 8 What advantages can be achieved as a result of the introduction of new technologies in accounting and analytical support?
- 9 What difficulties might the staff have when transitioning to new work processes?
- 10 How can organizations support staff when implementing technological changes in accounting and analytical support?

12. ANALYTICAL ENSURING THE ETHICS OF LABOR RELATIONS

- 12.1 Accounting and auditing in labor relations
 - 12.2 Due diligence in social and labor relations
 - 12.3 Accounting for disciplinary sanctions and legal liability
- Control questions

12.1 Accounting and auditing in labor relations

Accounting and auditing in labor relations are important aspects of labor management at enterprises. They ensure the accuracy and legality of wage calculations, compliance with labor legislation, and the efficiency of the use of labor resources. In this section, we will consider the basic concepts, principles, and accounting and auditing methods in the context of labor relations.

1. The concept of accounting and auditing in labor relations

Accounting in labor relations is a system of registration, processing, and storage of information about the labor activities of employees, calculation of wages, deductions, and other aspects of labor relations. Accounting includes maintaining personnel documentation, accounting for working hours, payroll, settlements with employees, etc.

An audit in labor relations is a process of independent verification of the reliability and legality of accounting data, as well as an assessment of the effectiveness of the labor management system. The audit can be internal (conducting checks by the internal audit service) or external (independent audit companies).

2. Basic accounting functions in labor relations

Personnel accounting: documenting the hiring, transfer, and dismissal of employees, as well as personal affairs.

Accounting of working hours: recording of hours worked, vacations, sick days, days of absence, and other indicators that affect the calculation of wages.

Payroll: calculate wages by considering norms, rates, allowances, bonuses, taxes, and other deductions.

Management of labor resources: analysis of labor productivity, efficiency of use of labor resources, and ensuring compliance with the requirements of labor legislation.

3. The main stages of an audit in labor relations. Audit planning: determining the purpose and scope of the audit and developing an audit program. Collection of information: analysis of accounting data, personnel documentation, and settlements with employees.

Data verification:

Compliance tests

Analysis of the correctness of payroll and other payments

Verification of the legality of actions

Evaluation of the control system: analysis of the effectiveness of internal control and management processes related to labor relations. I am compiling the report,

forming conclusions based on the audit results, and providing recommendations for improving the accounting system and management of labor resources.

4. Basic aspects of accounting and auditing. Legislative regulation: compliance with labor legislation, normative legal acts, and collective agreements regulating labor relations. Technological innovations include implementing modern information technologies to automate accounting and auditing processes and using software to keep records of labor resources. Internal control: creating an internal control system that ensures the accuracy of accounting data and compliance with current regulations.

5. Challenges in accounting and auditing of labor relations. Change in legislation: frequent changes in labor legislation can complicate the accounting and auditing process. Lack of qualified personnel: insufficient training of specialists in accounting and auditing can lead to errors in calculations and reporting. Technological problems: problems with software or information systems can adversely affect record-keeping and auditing. Accounting and auditing in labor relations are essential components of enterprises' labor resource management systems. They ensure the accuracy of calculations, compliance with legislation, and the efficiency of using labor resources. Successful implementation of accounting and auditing systems helps organizations increase productivity, reduce risks, and improve overall operational efficiency.

12.2 Due Diligence in social and labor relations

Due diligence is a comprehensive verification, assessment, and analysis of various aspects of a company's or organization's activities before concluding agreements, investments, or other significant decisions. In the context of social and labor relations, due diligence involves the assessment of labor practices, policies, and legislative aspects affecting employees. This helps identify potential risks and opportunities for improving labor management.

The importance of due diligence in social and labor relations

Ensuring legality: Assessment of compliance with labor legislation, collective agreements, and internal company policies. Increasing transparency: Creating a transparent labor relations management system that improves the trust of employees and other stakeholders. Risk assessment: identifying potential risks related to labor relations, such as violations of labor laws, conflicts in the collective, or insufficient protection of workers' rights.

The main stages of due diligence in social and labor relations are as follows: The preparatory stage is determining the purpose of due diligence (for example, before concluding an agreement, investment, or audit).

Formation of a team of specialists responsible for conducting due diligence. Collection and analysis of information: personnel documentation, labor management policies, and agreements with trade unions.

Assessment of compliance of internal documents with current legislation. Study of policies on equal opportunities, social protection, health, and safety in the workplace.

We assess risks and opportunities by identifying labor practices and policy gaps and evaluate the impact of identified risks on the company's business and reputation. We are identifying opportunities to improve labor relations and increase employee satisfaction.

Development of recommendations: formation of an action plan to eliminate identified deficiencies. Develop new policies or improve existing policies to ensure compliance with labor legislation and improve labor relations. Recommendations for personnel training and professional development of managers in labor relations. Monitoring and control: Implement a monitoring system based on recommendations. Regular inspections and evaluation of the effectiveness of the changes made. Fundamental aspects of due diligence in social and labor relations. The company's internal policy: Assessment of the presence of clear and transparent labor relations management policies, in particular, policies regarding hiring, firing, personnel evaluation, and ensuring equal opportunities. State of labor relations: Analysis of existing relations between employees and management, study of the

presence of conflicts and their resolution mechanisms. Social protection: Evaluation of the system of social protection of employees, in particular, the availability of health insurance programs, pension payments, and other social guarantees. Training and development: Study personnel training and development programs and evaluate opportunities for improving the qualifications of employees. Due diligence challenges in social and labor relations

Complexity of information: collecting and analyzing large amounts of information can require considerable effort and time. Changes in legislation: Frequent changes in labor legislation can complicate the due diligence process. Data privacy: During due diligence, privacy issues that require special attention may arise.

Due diligence in social and labor relations is essential for ensuring labor management's legality, transparency, and efficiency. Conducting due diligence helps identify potential risks, assess the effectiveness of labor practices, and develop recommendations for improving labor relations management. Implementing the results of due diligence can help increase employee satisfaction, enhance corporate culture, and strengthen the company's reputation.

12.3 Accounting of disciplinary sanctions and legal responsibility

Accounting for disciplinary sanctions and legal liability are essential to managing organizational labor relations. This not only ensures compliance with labor legislation but also contributes to the formation of proper labor discipline and increases the responsibility of employees.

1. Concept of disciplinary sanctions

Disciplinary sanctions are measures applied to employees in case of violation of labor discipline. They can be of different types and degrees of severity, depending on the severity of the breach.

Types of disciplinary sanctions: remarks: verbal or written remarks about violations. Reprimand: a formal sanction that records a violation. Salary reduction:

in case of a systematic breach of discipline. Dismissal: last resort for severe or repeated violations.

2. Accounting of disciplinary sanctions

Accounting for disciplinary sanctions involves a systematic register and analysis of information on applying disciplinary measures. This allows for tracking the history of employee disciplinary violations. Analyze the causes of violations and take measures to eliminate them. Form reports for management and control bodies.

The main stages of accounting for disciplinary sanctions are registering a violation and recording the facts of a breach of labor discipline (date, reason, person who discovered the violation). Decision-making: discussing the situation with management and forming an appropriate decision (application of sanctions).

Documentation: drawing up an act, order, or order on applying a disciplinary sanction. Storage of documents: All documents are stored in the employee's personnel file. Legal responsibility

Legal liability is a legal consequence of committing an offense, including in labor relations. It can be administrative, civil, or criminal.

Types of legal liability: disciplinary liability involves the application of disciplinary sanctions to employees for violating labor duties. Administrative liability: can be incurred for violation of labor legislation, which entails imposing fines or other administrative sanctions. Civil liability consists of compensating for damages caused to the employer due to improper performance of labor duties. Criminal liability can be applied in cases where labor rights violations are accompanied by criminal offenses (for example, fraud).

The procedure for applying disciplinary sanctions. Detection of violation: Detection of the breach of labor discipline and its documentation. Investigation: Investigate to establish the circumstances of the violation. Hearing explanations: Allowing the employee to explain the detected violation. Making a decision: Making a decision to apply a disciplinary sanction must be justified and documented. Preparation of documents: preparation of an order or order on applying a disciplinary sanction. Appealing the decision: the employee has the

right to appeal the decision to use a disciplinary sanction by the established procedure.

The importance of accounting and legal responsibility. Accounting for disciplinary sanctions and legal liability is essential for managing labor relations. They help ensure compliance with labor laws and internal company rules. To form a culture of responsibility among employees. Increase the efficiency of labor resources management. Protect the rights of the employer and employees by providing legal certainty.

Accounting for disciplinary sanctions and legal liability are essential components of the labor relations management system. This ensures legality, discipline, and responsibility in the enterprise. Systematic accounting of disciplinary violations helps management analyze the situation, identify problems, and take measures to eliminate them. Legal liability, in turn, increases the level of protection for both employees and employers.

Control questions

1. What are disciplinary sanctions and what are their types?
2. What is the role of accounting for disciplinary sanctions in the management of labor relations?
3. What are the main stages of accounting for disciplinary sanctions?
4. What types of legal liability exist in the field of labor relations?
5. What is the procedure for applying disciplinary sanctions?
6. What is the importance of proper documentation of disciplinary sanctions?
7. What are the possible consequences for the employee in case of disciplinary sanctions?
8. What factors can affect the effectiveness of disciplinary sanctions?
9. How does compliance with labor legislation affect the accounting of disciplinary sanctions?
10. What recommendations can be given to improve the accounting of disciplinary sanctions in the company?

Lecture 13. ANALYTICAL SUPPORT OF SOCIAL DIALOGUE AND ITS IMPORTANCE IN LABOR RELATIONS

13.1 Analysis of aspects of effective social dialogue and its participants

13.2 Accounting of trade unions and employers in social dialogue

13.3 International experience of social dialogue

Control questions

13.1 Analysis of aspects of effective social dialogue and its participants

Social dialogue is essential to social and labor relations, ensuring mutual understanding and cooperation between the state, employers, and employees. Effective social dialogue helps to achieve stability, justice, and prosperity in society.

Social dialogue discusses and coordinates various participants' interests, rights, and obligations in social and labor relations. The main goal of social dialogue is to create conditions for sustainable development and the preservation of social justice.

Fundamental aspects of effective social dialogue. Mutual respect and trust. Participants in social dialogue must recognize and respect each other's interests. Mutual trust promotes open discussion of problems and the development of joint solutions. Transparency and openness ensure successful social dialogue, which implies openness in communication. Participants should have access to information regarding their rights, obligations, and opportunities—interaction and cooperation, where effective dialogue requires active interaction between the parties. Cooperation can be joint projects, research, and policy development. Participation of all interested parties. All participants in the social dialogue must be able to participate in the process. This provides a broader range of opinions and decisions.

Regularity and systematicity, when social dialogue should be regular and systematic. This allows timely response to changes in the socio-economic

environment and emerging problems. Participants in social dialogue: the state, which plays a crucial role in creating a legislative and regulatory framework for social dialogue. It also provides a platform to discuss the interests of different groups. Employers, such as representatives of employers (associations, enterprises), have their interests related to productivity, costs, and working conditions. They advocate effective solutions that promote business development. Trade unions represent the interests of employees. They protect workers' rights, contribute to improving working conditions, and strive to achieve fair remuneration. Public organizations can act as mediators and representatives of the interests of certain groups, such as women, youth, people with disabilities, etc. Obstacles to effective social dialogue. Lack of trust: Lack of trust between participants can lead to failed negotiations. Power inequality: When one side has more resources or power, it can make dialogue more difficult. Insufficient information: If participants cannot access the necessary information, it can lead to inappropriate decisions. Lack of political will: The process can continue when the authorities are ready to support social dialogue.

Effective social dialogue is an essential element of stable social and labor relations. It requires mutual respect, openness, regularity, and participation of all parties. Successful dialogue can lead to better working conditions, higher productivity, and a more just society. However, to achieve these goals, overcoming existing obstacles and strengthening the interaction between all participants is necessary.

13.2 Accounting of trade unions and employers in social dialogue

Accounting is an essential element of the effective functioning of trade unions and employers in social dialogue. It provides systematization, registration, and analysis of information related to the parties' labor relations, rights, and obligations. This helps ensure transparency, the validity of decisions, and reaching consensus—the value of accounting. Accounting performs several vital functions: the systematization of information with the organization of data on trade union

membership, results of collective negotiations, concluded agreements, etc. Analysis of efficiency is assessing the impact of social dialogue on working conditions, wages, social guarantees, and other aspects of labor relations. Forecasting is about helping to identify trends in the development of labor relations, which allows unions and employers to make proactive decisions. Increasing transparency: open access to credentials can foster trust between parties in social dialogue. The main elements of accounting support the accounting for membership in trade unions. Systematic accounting of trade union members, their contributions, rights, and obligations. This information is essential for assessing the impact of trade unions on labor relations. Accounting of collective agreements with the registration of all concluded collective agreements, their contents, terms of validity, and conditions. This provides a legal basis for the realization of the rights of employees and employers. Accounting of negotiation processes with a recording of negotiation protocols, which include discussions, proposals, and decisions. This helps to avoid misunderstandings and controversial situations in the future. Accounting of the results of social dialogue with analysis of the results of collective negotiations and agreements and their impact on socio-economic conditions. This allows you to evaluate the effectiveness of the dialogue and make the necessary adjustments. Methods of accounting support include maintaining electronic databases and using information technologies to keep records of membership, agreements, and results of negotiations. This ensures convenient access to data and automation of accounting processes—use of analytical tools. The application of analytical methods to assess the impact of social dialogue on labor relations allows for identifying problems and formulating recommendations. Cooperation with state bodies. Interaction with government institutions to exchange information and ensure consistency in labor policy. Accounting challenges. Need for more financial support: Unions may need more record-keeping resources.

Lack of information technology: not all organizations can access modern record-keeping technologies.

Resistance from employers: some employers may be reluctant to provide the required information for registration. Accounting for trade unions and employers in social dialogue is essential for ensuring the effectiveness of the interaction between the parties. It helps to systematize data, analyze it, and make informed decisions. To improve the efficiency of accounting support, it is necessary to provide funding, use modern technologies, and actively cooperate with all participants in the social dialogue.

13.3 International experience of social dialogue

The international experience of social dialogue provides valuable lessons and practical examples for countries seeking to improve their labor relations systems. Social dialogue is critical to stability, economic development, and social protection. Different countries have their models of social dialogue, which can be adapted to local conditions.

Social dialogue is a process in which employers, employees, and public authorities interact to discuss and resolve issues related to labor relations. This may include negotiations on working conditions, social security, wages, workplace safety, and other essential aspects. Basic models of social dialogue. Consensus model (Sweden). In Sweden, social dialogue is characterized by a high level of cooperation between trade unions and employers. State bodies are essential in providing support and a legislative framework for dialogue. Social agreements are concluded nationally, contributing to stability and social peace—a decentralization model (Germany). Germany has a decentralized model of social dialogue where trade unions and employers negotiate at the local level. This makes adapting agreements to various industries and enterprises' specifics possible, increasing their effectiveness—participatory model (Finland). In Finland, representatives of work groups are actively involved in the management of enterprises. Social dialogue is based on openness, transparency, and responsibility. Employees have the right to participate in decision-making at enterprises, which strengthens trust and cooperation. Best practices from international experience. Training and education.

Many countries organize training and educational programs for trade unions and employers to improve their negotiation and conflict management skills. For example, in Norway, courses are held for trade union leaders to help them understand labor law and social issues.

In some countries, such as Canada, electronic platforms are being implemented to collect and process information on labor relations, facilitating social dialogue and increasing effectiveness.

International organizations, such as the International Labor Organization (ILO), promote the exchange of experience between countries and provide recommendations for improving social dialogue. They also research and publish reports that help countries learn about successful practices. Challenges in international social dialogue. Economic crises: global economic crises can complicate social dialogue, as employers often try to cut costs, leading to conflicts. Globalization: Competition from international companies can reduce the influence of national unions and make it more difficult to negotiate at the local level. Technological changes: automation and the introduction of new technologies create new challenges for employees, which requires adapting social dialogue to new conditions. The international experience of social dialogue demonstrates that effective labor relations systems are based on all parties' openness, transparency, trust, and active participation. Countries can draw inspiration from different models, adapting them to their conditions. Social dialogue is a necessary tool for ensuring stability, social protection and development of society

Control questions

1. What are the main models of social dialogue in the world? Give examples.
2. How does social dialogue in Sweden contribute to stability in labor relations?
3. What is the advantage of the decentralized model of social dialogue characteristic of Germany?
4. How is the principle of employee participation in enterprise management implemented in Finland?

5. What best practices of international social dialogue experience can be implemented in Ukraine?
6. How can technology improve the process of social dialogue between trade unions and employers?
7. What challenges can arise in the process of social dialogue during economic crises?
8. What recommendations does the International Labor Organization provide for improving social dialogue?
9. What is the role of social dialogue in the context of globalization and the influence of international companies on national labor relations?
10. What is social dialogue and what is its role in labor relations?

LECTURE 14. ANALYTICAL REGULATION OF SOCIAL AND LABOR RELATIONS BASED ON COMPLIANCE-MANAGEMENT

14.1 Compliance management of social and labor conflicts

14.2 Methods of conflict resolution at enterprises

14.3 The role of mediation in resolving labor disputes

Control questions

14.1 Compliance management of social and labor conflicts

Working groups and committees. The creation of working groups or committees, which include representatives of different parties to the conflict, can help in developing strategies for conflict resolution. These groups foster trust and cooperation.

Internal policies and procedures. Clearly defined policies and procedures for conflict resolution can help avoid misunderstandings. This may include formalizing the grievance process, developing a code of conduct, and training employees on conflict management.

Principles of effective conflict resolution

Listen actively: It is important to listen to all participants in the conflict in order to understand their needs and perspectives. Remain neutral: All participants need to feel that their interests and needs are considered without bias. Focus on solutions: Focus the discussion on finding possible solutions, not on discussing the causes of the conflict. Establish trust: Trust between parties can significantly facilitate the process of conflict resolution. Conflict resolution at enterprises is an important component of effective management of labor relations. The use of various methods, such as negotiation, mediation and arbitration, allows companies to find constructive solutions to disputes. It is important to understand that each conflict is unique, and the methods of its resolution must be adapted to the specific situation. Implementing clear policies and training employees will help reduce the risk of conflict and promote a positive work environment

14.2 Methods of conflict resolution at enterprises

Conflict resolution in enterprises is an integral part of the management process. Conflicts can arise for various reasons, including employee dissatisfaction with working conditions, disagreements between work groups, or even between management and employees. Effective conflict resolution methods help not only to avoid escalation of tensions but also to improve the overall atmosphere in the team.

Conflict at a business arises due to the participants' different views, interests, or values. Conflicts can be constructive (caused by the desire to improve the situation) or destructive (when they interfere with achieving goals). Negotiation is an open process of discussing the issues that caused the conflict. It can be a formal or informal process in which participants try to reach a compromise. Negotiation can include cooperation to achieve mutual benefit and is the primary method of conflict resolution.

Mediation involves the involvement of a third neutral person who helps the parties to the conflict find a standard solution. The mediator does not make decisions for the participants but facilitates constructive dialogue and mutual understanding. Arbitration is a formal process in which an independent third-party

arbitrator decides for the parties to the conflict. This binding decision makes arbitration an effective way to resolve disputes that cannot be resolved through negotiations. Conflict management involves systematically identifying, analyzing, and resolving conflicts. This may include establishing special groups or committees to deal with conflict situations. Establishing working groups or committees that include representatives from different parties involved in a conflict can help develop strategies to resolve differences. These groups help to build trust and cooperation. Clearly defined policies and procedures for conflict resolution can help avoid misunderstandings. This may include formalizing a grievance process, developing a code of conduct, and training employees in conflict management.

The principles of effective conflict resolution are based on following a system of rules. Listen actively. It is important to listen to all parties to the conflict to understand their needs and views. All participants should feel that their interests and needs are being considered without bias. Focus on solutions. Keep the discussion focused on finding possible solutions rather than discussing the causes of the conflict. Build trust. Trust between the parties is not just a facilitator, but a cornerstone of the process of conflict resolution, fostering a sense of security and optimism. Conflict resolution in the workplace is an important component of effective labour relations management. The use of various methods, such as negotiation, mediation and arbitration, allows companies to find constructive solutions to disputes. It is important to understand that each conflict is unique, and the methods of resolving it should be adapted to the specific situation. Implementing clear policies and training for employees will help reduce the risk of conflict and contribute to a positive working environment

14.3 The role of mediation in resolving labor disputes

Mediation is essential in resolving labor disputes, as it allows the parties to find mutually acceptable solutions without involving court or arbitration procedures. This process can be particularly useful in employment relationships where mutual understanding and cooperation between the parties are essential.

Definition of mediation. Mediation is a voluntary process in which a neutral third party (the mediator) facilitates negotiations between the parties to the conflict, helping them reach an agreement. The mediator does not decide for the parties but only helps them find a common language. Advantages of mediation in resolving labor disputes. Economic efficiency. Mediation is often more cost-effective than litigation or arbitration. It can reduce the cost of legal services and the time needed to resolve a dispute.

Speed. Mediation is usually faster than traditional court proceedings, allowing the parties to return to regular work more quickly. Privacy. Mediation is a confidential process, which means that information disclosed during mediation cannot be used in court unless the negotiations lead to an agreement. This helps protect the reputation of the parties. Maintaining relationships. Mediation helps preserve labor relations because it focuses on cooperation and compromise. This can be especially important in a team or organizational context where employee-management relationships can be damaged by conflict—flexibility of solutions. In mediation, the parties can find creative solutions that are not always possible in the court process. This allows you to adapt the solution to the specific needs of both parties.

Mediation process. Preparation. The parties must agree to mediation and select a mediator. Both parties must be ready for open communication.

During mediation, the mediator organizes meetings where the parties can express their views, discuss problems, and seek solutions. The mediator can hold separate meetings with each party to clarify positions.

Formulation of the agreement. If the parties reach an agreement, the mediator helps formulate the deal, which may be in writing. This ensures clarity and mutual commitment of the parties.

Challenges of mediation in labor disputes. Lack of voluntariness. Mediation is effective only when the parties are willing to participate. If one of the parties does not want to cooperate, mediation may be ineffective—inequality of power. Sometimes, one party may have significantly more resources or influence, making

it difficult to resolve a dispute fairly—irregularity of the process. Mediation is only sometimes regulated by law, which can lead to unintended consequences or agreements not being fulfilled.

Mediation plays an essential role in resolving labor disputes, allowing the parties to find mutually acceptable solutions in a confidential and constructive environment. It is a cost-effective and flexible alternative to traditional legal processes. However, for mediation to be successful, both parties must be willing to cooperate and understand each other. Implementing mediation in companies can significantly improve the atmosphere in the team and increase the efficiency of labor relations management.

Control questions

1. What is mediation, and what are its main principles?
2. What are the advantages of mediation compared to traditional methods of resolving labor disputes?
3. What stages does the mediation process include?
4. How can a mediator help reach a compromise between the parties to the conflict?
5. What challenges may arise during the mediation of labor disputes?
6. How does mediation affect the preservation of labor relations between the parties?
7. In what cases can mediation be ineffective?
8. What factors influence the parties' readiness for mediation?
9. How is the agreement reached as a result of mediation drawn up?
10. What alternatives to mediation exist for resolving labor disputes?

Lecture 15. Audit of the system of accounting and analytical support of the system of social and labor relations

15.1 Purpose and tasks of the STS audit

15.2 Normative and legal basis of audit of social and labor relations

15.3 International standards for auditing social and labor relations

15.1 Purpose and tasks of the STS audit

An audit of the accounting and analytical support of the social and labor relations system is an essential element of enterprise management, as it allows the assessment of the efficiency, accuracy, and transparency of accounting and identifies potential risks and opportunities for improvement. This audit helps ensure compliance with legislation, internal policies, and management standards.

Purpose and tasks of the audit: the primary objective is to assess the adequacy and effectiveness of the accounting and analytical system used to manage social and labor relations. Audit tasks: verification of the correctness of accounting of labor resources, wages, and social benefits; assessment of compliance of the documentation of labor relations with the current legislation. Identification of possible risks and weak points in the accounting and analytical system. Development of recommendations for improving accounting and analysis of social and labor relations. The main stages of the audit. Preparation for the audit. Determination of the purpose and scope of the audit. Formation of the audit team and audit plan. Information about the accounting and analytical system must be collected, including regulatory documents, internal instructions, and procedures.

Assessment of the accounting system. Analysis of existing accounting policies and procedures.

Verify compliance with accounting for social and labor relations with the legislation requirements—evaluation of information systems used for accounting and analysis.

Control testing. I was checking the effectiveness of internal control in the accounting system and identifying vulnerabilities that could lead to errors or abuse.

Formulation of conclusions. Analysis of the received data and formulation of the findings regarding the effectiveness of the accounting and analytical system. Development of recommendations for improving the accounting system.

Reporting. The preparation of the audit report will reflect the audit results, identify deficiencies, and make recommendations for their elimination. Criteria for

evaluating the effectiveness of the accounting and analytical system Legality and compliance. Compliance of accounting procedures with current legislation and internal regulatory documents. Credibility of information

Does the accounting information reflect the actual state of social and labor relations?

Effectiveness of management decisions. Do the accounting and analytical systems contribute to adopting effective management decisions in labor relations?

Flexibility and adaptability. The ability of the system to adapt to changes in legislation and internal requirements of the enterprise.

The audit of the accounting system and analytical provision of social and labor relations is critically essential for ensuring the effectiveness of management processes at the enterprise. It allows not only to identify shortcomings but also to develop recommendations for their elimination, which, in turn, contributes to improving labor relations, increasing labor productivity, and optimizing costs. An effective audit ensures the formation of a reliable basis for making management decisions and increases the level of trust in accounting information.

15.2 Normative and legal basis of audit of social and labor relations

The regulatory and legal basis of the social and labor relations audit is the basis for conducting audits in this area. It defines the rules, standards, and procedures auditors must follow to perform their duties. The main components of the legal framework include legislative acts, regulatory documents, professional standards, and enterprise internal regulations.

1. Legislative acts

1.1. Constitution of Ukraine

The Basic Law of Ukraine enshrines the rights and freedoms of citizens, including labor rights.

1.2. Code of Labor Laws of Ukraine

The main legal act regulating labor relations defines the rights and obligations of employees and employers, the procedure for concluding employment contracts, working conditions, and social security.

1.3. Law of Ukraine "On Auditing"

Defines the main principles, procedures, and requirements for Auditing in Ukraine, including social and labor relations audits.

1.4. Law of Ukraine "On Social Dialogue in Ukraine"

It regulates the principles and mechanisms of social dialogue between employees, employers, and the state and the basis for its audits.

2. Regulatory documents

2.1. Resolutions and orders of the Cabinet of Ministers of Ukraine

Determine the procedures and conditions for implementing social and labor relations and control over their observance.

2.2. Orders of the Ministry of Social Policy of Ukraine

They regulate issues related to keeping records of labor resources and organizing audits and controls in this area.

2.3. Licensing requirements for audit firms

Determine the requirements for the qualification of auditors who audit social and labor relations.

3. Professional standards

3.1. International Auditing Standards (IAS)

Define general principles and procedures to be followed by auditors during an audit, including an audit of social and labor relations.

3.2. National audit standards

Adapted to the specifics of Ukrainian legislation, they include recommendations and requirements for auditing social and labor relations.

3.3. Code of ethics of auditors

Defines the ethical standards auditors must adhere to, ensuring honesty, objectivity, and professional behavior in performing their duties.

4. Internal regulations of enterprises

4.1. Accounting policies and procedures

Define internal rules for accounting for labor resources, wages, social benefits, and discipline.

4.2. Internal control

Defines the control system that must operate at the enterprise to ensure the reliability and legality of accounting data in social and labor relations.

4.3. Reporting and Auditing

Includes internal rules for reporting audit results and requirements for the periodicity of internal audit inspections.

The regulatory and legal basis of the social and labor relations audit is a complex set of legislative, regulatory, professional, and internal documents that regulate this process. It provides the legal basis for Auditing, guarantees compliance with legislation, and ensures the effectiveness of management decisions and social dialogue between all participants in labor relations. Compliance with the norms of this base is the key to a successful and effective audit, which contributes to the development of social and labor relations in Ukraine.

15.3 International standards for auditing social and labor relations

International standards for auditing social and labor relations are essential for ensuring the quality and effectiveness of audits in this area. They contribute to increasing the transparency, reliability, and compliance of labor resources and social benefits accounting with international requirements. The primary standards that regulate Auditing in this field are the International Auditing Standards (IAS) and other normative documents that define the principles and procedures of Auditing.

Main international standards

International auditing standards (IAS). MSA 200: General Principles and Responsibilities. Defines the general objectives of the auditor when conducting an audit of financial statements and his duties.

ISA 315: Identification and assessment of risks. Evaluation of the risks of significant accounting information distortion due to the audit.

ISA 330: Auditor's Responses to Assessed Risks. Defines the procedures that the auditor must perform to respond to the assessed risks.

MCA 700: Auditor's conclusions and reporting. Requirements for forming conclusions about financial reporting and their presentation in the auditor's report.

International Ethics Standards for Accountants (IESBA)

Outline the ethical principles auditors must follow when conducting an audit, including objectivity, honesty, and professional conduct.

Specific aspects of the audit of social and labor relations

Audit of the labor resource accounting system. International standards require verification of the adequacy of accounting systems that reflect information about labor relations, wages, and social benefits.

Risk assessment. Auditors must assess the risks associated with inaccurate accounting of labor resources, incorrect wage calculations, and improper implementation of labor legislation.

Internal control

The standards require the auditor to verify the effectiveness of internal control in social and labor accounting to prevent fraud and errors.

International practices in Auditing

Approaches to social audit

A social audit assesses financial aspects and the social consequences of the company's activities, including labor relations. This may include evaluating working conditions, employee satisfaction levels, and fulfilling social obligations.

Global standards of social responsibility

International documents, such as ISO 26000, provide guidance on social responsibility that can be used in the social-labor audit process.

Use of international standards

Adaptation to national legislation

Although international standards are the basis for the audit, they must be adapted to Ukraine's national conditions and legislation to ensure their effective implementation.

Improvement of the auditor's qualification

Auditors must undergo regular training and professional development to keep abreast of the latest international practices and standards in Auditing.

International standards for auditing social and labor relations play a crucial role in ensuring high-quality and reliable audits in this area. They create a basis for increasing the effectiveness of management decisions, ensuring the legality of labor relations, and improving working conditions. Implementing these standards in Ukraine allows for the adaptation of international practices to the national context and the promotion of the development of socially responsible businesses.

Control questions

1. What are the main goals of International Auditing Standards (IAS)?
2. What stages does the audit process of social and labor relations include?
3. How does ISA 315 determine the risks associated with the audit of social and labor relations?
4. What is the importance of the Code of Ethics for accountants in the audit process?
5. What are the criteria for evaluating the effectiveness of the labor resource accounting system?
6. What international social audit practices do you know?
7. How do international standards recommend checking internal control in the field of labor relations?
8. What are the advantages of implementing international auditing standards in Ukraine?
9. How can international standards be adapted to the national legislation of Ukraine?

10. What consequences may arise as a result of non-compliance with international standards during the audit?

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