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THEORETICAL, METHODOLOGICAL AND PRACTICAL ASPECTS OF ACCOUNTING AND AUDIT OF PAYROLL AT THE ENTERPRISE LCC "KRANKOMPLEKT"

ТЕОРЕТИКО-МЕТОДИЧНІ ТА ПРАКТИЧНІ АСПЕКТИ ОБЛІКУ ТА АУДИТУ НАРАХУВАННЯ ЗАРОБІТНОЇ ПЛАТИ НА ПІДПРИЄМСТВІ ТОВ «ЗАВОД КРАНКОМПЛЕКТ»

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Соколова Г.С., Макаренко А.П., Меліхова Т.О. Теоретико-методологічні та практичні аспекти обліку та аудиту нарахування заробітної плати на підприємстві ТОВ «Завод Кранкомплект». Науково-методична стаття.

Мета дослідження полягала у розробці пропозицій щодо удосконалення обліку та аудиту нарахування заробітної плати на ТОВ «Кранкомплект». Для удосконалення обліку нарахування заробітної плати, запропоновано до субрахунку 661 «Розрахунки за заробітною платою» відкрити нові субрахунки, що надасть можливість оперативно аналізувати та планувати, а також якісно контролювати витрати для прийняття управлінських рішень. Для удосконалення аудиту нарахування заробітної плати підприємства, запропонована методика, яка включає: анкету, загальний план аудиту, програму аудиту, робочі документи аудитора. Запропонована методика проведення перевірки надасть змогу аудитору охопити всі аспекти обліку нарахування заробітної плати на підприємстві, дослідити правильність, своєчасність, законність відображення в обліку нарахування заробітної плати, вчасно виявити порушення, провести якісний аудит та підвищити ефективність діяльності підприємства.

Ключові слова: нарахування, заробітна плата, ЄСВ, облік, аудит

Sokolova H.S., Makarenko A.P., Melikhova T.O. Theoretical, methodological and practical aspects of accounting and audit of payroll at the enterprise LCC "Krankomplekt". Scientific and methodical article.

The purpose of the study was to develop proposals for improving the accounting and audit of payroll at LCC "Krankomplekt". To improve the payroll, it is proposed to open new subaccounts to sub-account 661 "Payroll", which will allow to analyze quickly and plan, as well as qualitatively control costs for making managerial decisions. To improve the audit of the payroll of the enterprise, a methodology has been proposed, which includes: a questionnaire, a general audit plan, an audit program, and the auditor's working documents. The proposed verification methodology will allow the auditor to cover all aspects of accounting for payroll at the enterprise, investigate the correctness, timeliness, legality of reflection in the accounting of payroll, identify violations in time, conduct a high-quality audit and improve the efficiency of the enterprise.

Keywords: accruals, salaries, single social contribution, accounting, audit

The relevance of the topic is that wages are the most important means of increasing the interest of the employees in the results of their labor, increasing the quantity of products, as well as improving quality. Labor costs are one of the components of the cost of finished products.

At all enterprises, the settlement department is responsible for the calculation of wages. That is a required condition for any business. Accountants must understand the fundamentals of labor law and the problems they may face in while calculating the salary, it's accounting and auditing.

Accounting is a very painstaking work, because errors in the calculation of wages automatically lead to many errors and irregularities, as well as to provide users with inaccurate data about the financial condition of the company.

Analysis of recent researches and publications

Domestic and foreign scientists were engaged in problematic issues of accounting and audit of payroll: Butinets F.F., Goncharuk Ya.A., Gordienko N.I., Davydov G.M., Deriy V.A., Ivanova N.A., Karpenko M.Yu., Kulakovskaya L.P., Ogiychuk M.F., Picha Yu.V., Savchenko V.Ya., Sakhartseva I.I., Usach B.F. other. The authors consider this issue from their point of view and focus on various aspects of accounting and audit of wages. However, their methodology of accounting and audit to improve the economic efficiency of enterprise management is not disclosed enough and requires further research. In order to improve the accounting of payroll by introducing new sub-accounts, which will ensure the correctness, timeliness, legality of their reflection in accounting and reporting. Improvement of methodological approaches to the audit of payroll through the development of the following audit documents, namely: questionnaire, general audit plan, audit program, working papers of the auditor. The proposed inspection methodology will cover all aspects of payroll accounting, investigate the timely detection of violations, conduct a high-quality audit and increase the efficiency of the enterprise.

The aim of the article is to improve the accounting and audit of payroll at the enterprise. The tasks are to study the theoretical and practical aspects of payroll accounting at LCC "Krankomplekt" and provide ways to improve them, as well as to study the methodological and practical aspects of the audit of payroll at LCC "Krankomplekt" and provide ways to improve them.

The main part

Salary is usually calculated in monetary terms: according to the employment contract, the employer must pay the employee for his work [1].

Employees' salaries are paid regularly on working days within the terms established by the collective agreement, but not less than twice a month for a period not exceeding sixteen calendar days and not later than seven days after the end of the payment period [1].

In order to the better understanding the category of "wages", we decided to investigate how it is interpreted by different scientists, as shown in the table 1.

Table 1. The concept research of the category of "wages" in the literature

Author	Definition
Labor Code of Ukraine [1]	Wages is a payment in the currency determined by the employment contract, and the employer pays employees for their work.
Butynets F.F. [9]	Wages is a payment to employees, the form of transformation of labor costs and prices.
Vasilchak S.V. [10]	Wages is any monetary income that the owner or his authorized body pays to employees on the basis of completed work or services provided according to the employment contract.
Usach V.B. [1515]	Wages is usually a monetary reward. According to the employment contract, the owner or his authorized body pays the employee the salary depending on the work performed by him.

Source: authors' own development

State guarantees, vacation entitlements are established by the Law of Ukraine "About vacations" [2], the Labor Code of Ukraine [1] and other regulatory legal acts. The main period of annual vacation is 24 calendar days with an increase of 2 calendar days every two years, but not more than 28 calendar days.

During the calculation of the average wage in the period of next, additional (creative) vacation or compensation for unused vacation the salary for the last 12 months is taken into account, the month preceding the vacation, or compensation for unused leave.

For employees, who are working less than one year, the average salary is calculated based on the actual working hours (i.e from the first day of the month after registration to the first day of the month) to provide leave or pay compensation for unused leave [2].

By director's order, entries are made in the employee's personal card, after which the accounting department calculates the salary due for the vacation [2].

If unpaid leave is granted, next to the number of vacation days indicated "without payment" [2].

Vacation pay is calculated according to the following formula:

$$Av = \left(\frac{Sa}{Nk - Nh} \right) \times Nv, \quad (1)$$

where Av is the amount of vacation pay;

Sa – salary accrued for the last 12 calendar months;

Nk – the number of calendar days in the billing period;

Nh – the number of holidays and non-working days for a certain period;

Nv – the number of calendar days of vacation.

Ukrainian legislation defines the conditions for the provision of social insurance benefits in connection with temporary disability, and the relevant laws and regulations also contain relevant provisions on this matter.

The law specifically stipulates that during the period of temporary incapacity for work, employees will be paid compensation for loss of income. However, the basis for the payment of this compensation is a sick leave, which is issued in accordance with the established procedure (part 1 of article 31 of Law No. 1105) [3].

Self-isolation basically means that a person must avoid contact with other people for at least 14 days to reduce the risk of infection.

The first five days of temporary incapacity for work due to illness or injury not related to an industrial accident, wages are paid by the employer in the manner prescribed by the Cabinet of Ministers of Ukraine. The rest of the days are paid by the Social Insurance Fund [6].

It should be noted that the amount of temporary disability benefits due to isolation does not depend on the number of years of service. The allowance is paid to employees in the implementation of measures aimed at preventing the emergence and spread of infectious coronavirus disease (COVID-19). During the period of self-isolation, for a maximum period of 14 days, it is paid 50% of the average wage (income) [3].

Usually sick leave is provided to employees to confirm the following periods of time:

- in the process of self-isolation to prevent the spread of coronavirus disease (covid-19);
- temporary disability of an employee due to illness or non-work-related injury;
- during pregnancy and childbirth;
- caring for sick children under 14 years of age or adult family members [3].

The sick leave is calculated according to the following formula:

$$As = \left(\frac{Ai}{Cd - Ni} \right) \times Co, \quad (2)$$

where, As – sick pay amounts;

Ai – the total amount of income for 12 months;

Cd – the number of calendar days in the period;

Ni – the number of calendar days of incapacity for work;

Co – coefficient (the number of years of service).

For the amount of sick pay, in addition to the average wage and sick days, also influences the number of years of service, which is given in table 2 [3].

Table 2. Coefficient (the number of years of service) for sick pay amounts

The number of years of service	Coefficient
Up to 3 years	50 %
From 3 to 5	60 %
From 5 to 8	70%
More than 8	100%

Source: authors' own development

For insured persons in privileged categories, the amount of sick leave payment does not depend on the length of service, it is 100% [5].

The locksmiths brigade was paid wages at the tariff rate based on the time sheet (tab. 3).

Table 3. Calculation of the simple hourly wages by LLC "Krankomplekt"

№	Full name	Position	Rank	Tariff rate, UAH	Worked time (hours)	Salary, UAH
1	Smirnov A.O.	brigadier	2	50	168	8400

Source: authors' own development

Employees in accordance with official salaries accrued wages based on the time sheet (tab. 4).

Table 4. Calculation of salaries in accordance with official salaries at LLC "Krankomplekt"

№	Full name	Position	Salary, UAH	Working days	Wages, UAH
1	Ryazanova P.A.	Accountant	10500	21	10500
2	Manakova S.O.	Sales manager	9200	21	9200

Source: authors' own development

An employee of the enterprise, Ryazanova P.A., received sick leave list for the period of self-isolation from March 1 to March 14.

We need to calculate the amount of sick leave payment for the period of self-isolation in the following order.

The period for the calculation is from June to February 2020, that is, 9 full calendar months, or 273 calendar days (c.d.).

Average daily income for the billing period is:

(10,500 UAH × 9 months): 273 c.d. = 346.15 UAH

The accrued amount of sick leave for the first 5 days of self-isolation, paid by the enterprise:

(346.15 UAH × 5 c.d.) × 50% = 865.38 UAH.

Consequently, the amount of payment for the period of self-isolation that an employee can receive from the Social Insurance Fund is:

346.15 UAH × (14 days - 5 days) × 50% = 1,557.68 UAH.

Accounting entries of LLC "Krankomplekt" are shown in Table 5.

Table 5. Accrual of sick leave payment due to self-isolation at LLC "Krankomplekt"

№	Content	Debit	Credit	Amount, UAH
1	Accrued sick leave payment for the first 5 days of disability	949	663	865,38
2	Accrued sick leave payment by the Social Insurance Fund for the next 9 days	378	663	1557,68
3	Assessed single social contribution	949	651	533,07
4	Withheld personal income tax	663	641	436,15
5	Withheld military fee	663	642	36,35
6	Money was received from the Social Insurance Fund to the account	311	378	1557,68
7	Money is transferred to the employee	663	311	1950,56

Source: authors' own development

Payroll is kept on account 66 "Payments to employees", which is account 6 of the class "Current responsibility". It is passive and calculated. On account 66 "Payments to employees", information is summarized on payments to employees for wages, bonuses and assistance, as well as payments, which staff didn't receive on time.

To improve the payroll accounting at LCC "Krankomplekt" we propose:

- to control the using of working time and ensure the growth of labor productivity;
- to draw up all settlements with employees salaries and other payments in time;
- to account and control the use of the payroll and other funds allocated to the employees of the enterprise;
- to motivate people to increase labor productivity, stimulate them economically and use effective forms of psychological motivation.

To improve the payroll, it is proposed to open the following subaccounts to sub-account 661 "Payroll", namely: 6611 "Payroll with an employee who is in self-isolation caused by COVID-19"; 6612 "Payroll with an employee who received untargeted charity aid due to a severe illness caused by COVID-19".

In the condition of the formation of market relations and various forms of ownership, it is necessary to improve the management function of the production process, which requires the creation of financial control, that is, an audit [7]. Today Ukrainian and foreign scientists continue to discuss the concept of "audit". Therefore, let's take a closer look the origin of the audit and the formation of scientific ideas. The focus of these studies is the satisfaction of social interests (table 6) [7].

Table 6. Conceptual approaches to the interpretation of audit

Author	Definition
Usach B.F. [16]	An audit is an independent verification of the financial statements of a commercial enterprise by an authorized person (auditor) in order to confirm their reliability for the state tax authorities and owners.
Adams R. [8]	An audit is the process by which qualified independent workers (auditors) gather and evaluate information and evidence. The aim is to define if the information complies with established standards.
Goncharuk Ya.A., Rudnitskiy V.S. [10]	An audit is a process when qualified employees (auditors) collect and accumulate data about economic phenomena and facts in order to conduct objective quantitative and qualitative assessments, determine their compliance with established standards, providing interested users with reliable information about the objects of research.
Kulakovskaya L.P., Picha Yu.V. [12]	Audit (external) is an independent check of accounting, financial statements and audit reports on the reliability, legality and completeness of the financial and economic activities of business entities in which they are displayed.

Source: authors' own development

So, a payroll audit is a check on the correctness of payroll in order to provide interested users with reliable information.

Payroll auditors use spot checks to analyze the correctness of payroll and other payments to employees.

During the audit, the auditor must establish the compliance of the analytical accounting (personal account, payment information) of wages on synthetic account 66 "Payments to employees" [7].

It is necessary to compare the balance that is displayed in the balance sheet under the item "Current payroll obligation" on the first day of the month with the data of payroll, and compare the amount of debt in payroll with the amounts on individual accounts and with the amounts of salary payments that was paid to employees [7].

By checking the payroll, the auditor must make sure that the persons listed in the payroll received payment. Checking the payment of wages for work performed in accordance with an employment contract, the auditor should check whether the work has actually been done. The audit plan should be detailed enough to be the guide for the development of the audit program. Its exact form and content will depend on the size of the organization, the complexity of the audit, and the specific technology used by the auditor [7].

Documentation of the audit of the wages consists of two types of documentation – working and final. Working documents of a payroll auditor are the auditor's records, such as scheduled program of recordings, time and scope of audit procedures, results, and conclusions based on the obtained audit's evidence (Fig. 1). Working documentation can be written in the form of standard forms and tables on paper or recorded on electronic media.

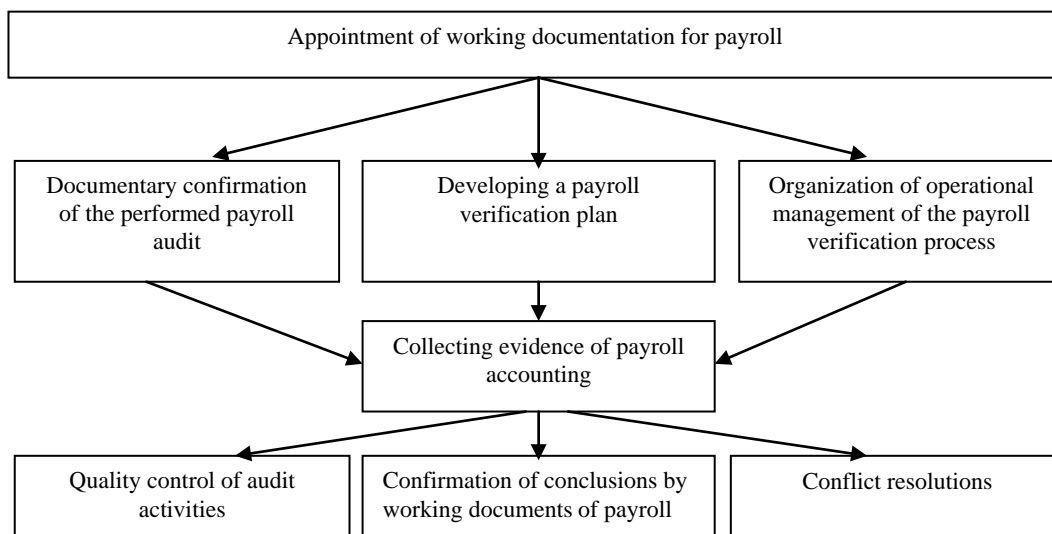


Figure 1. Appointment of working documentation for payroll

Source: authors' own development

The working documentation records the information necessary for correct audit, which must confirm the conclusions and proposals in the audit report.

Sources of information in the audit of payroll are shown in figure 2.

At the final organizational stage of the payroll audit, we work through the information obtained during the audit and draw up an audit report. The improved general plan for the audit of payroll at LCC "Krankomplekt" is shown in the table 7.

An improved test of internal control audit of labor compliance and payroll accounting is shown in Table 8.

The improved payroll audit program is shown in table 9.

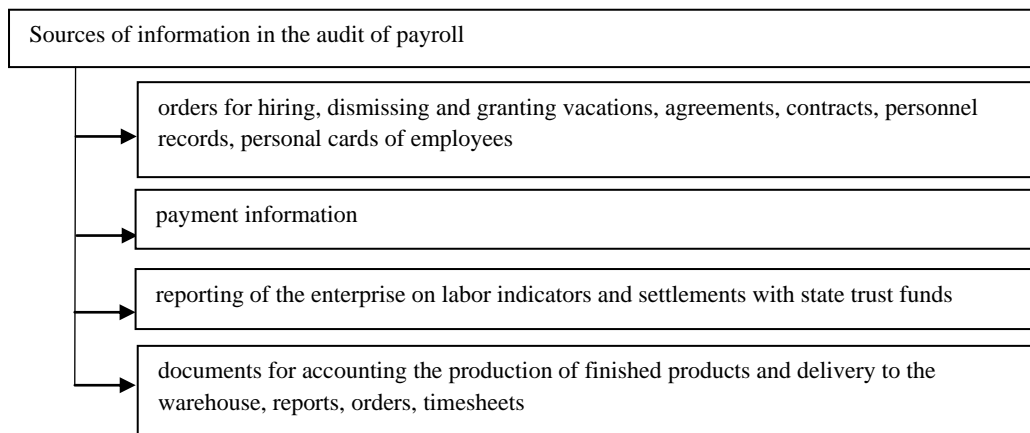


Figure 2. Sources of information in the audit of payroll

Source: authors' own development

Table 7. Improved general plan for the audit of payroll at LCC "Krankomplekt".

№	Stages of audit	Audit assignment	Terms	Performer
1	Preparatory	Getting to know the client's business, conclusion of a contract, assessment of the system of internal control and accounting, determination of audit risk.		
2	Main	Checking the conformity of residues.		
3		Checking the correctness of payroll payment.		
4		Checking the correctness of the calculation of the unified social contribution.		
5		Verification of the correctness of the calculation of the amount of payments due to self-isolation caused by COVID-19.		
6		Checking the accrual of untargeted charity aid due to a severe illness caused by COVID-19.		
7	Final	Preparation of an auditor's report.		

Source: authors' own development

Table 8. Improved Test of Internal Control Audit of Labor Compliance and Payroll

№	Content of the question	Answer option			Notes
		Yes	No	There is no information	
1.	Do accounting employees have at their disposal all the necessary regulatory documents for wages?				
2.	Is there a collective agreement?				
3.	Is the staffing table approved by order?				
4.	Who maintains orders for admission, dismissal, granting vacations: – personnel service; – secretary; – head?				
5.	How are the salary accruals and deductions carried out? – automated; – manually.				
6.	Did the enterprise operate during the COVID-19 period?				
7.	Was the salary paid during the downtime?				
8.	Did the company pay untargeted charity aid to employees who were sick with COVID-19?				

Source: authors' own development

Table 9. Improved Payroll Audit Program

№	List of audit procedures	Tasks to check	Control method	Audit evidence	Document
1	Checking the conformity of residues with payments to employees	Checking the conformity of residues at the end of the previous period and the beginning of the current period with payments to employees	Documentary verification, analytical procedures, comparison, calculation, selective.	Payroll	K-1
2	Checking the correctness of payroll payment.	Checking the correctness of payroll payment for the actual time worked.	Documentary verification, selective.	Accounting references, time sheets, payroll, orders	K-2
3	Selective checking the correctness of the single social contribution.	Checking the correctness of the calculation of the single social contribution.	Documentary verification, arithmetic, selective.	Payroll	K-3
4	Verification of the correctness of the calculation of the amount of payments due to self-isolation caused by COVID-19.	Verification of the correctness of the calculation of the amount of payments due to self-isolation caused by COVID-19.	Documentary verification, arithmetic, selective.	Orders, references, payroll	K-4
5	Checking the accrual of untargeted charity aid due to a severe illness caused by COVID-19.	Checking the accrual of untargeted charity aid due to a severe illness caused by COVID-19.	Regulatory, documentary verification, arithmetic, selective.	Orders	K-5

Source: authors' own development

The working documents of the payroll auditor record the information necessary for a high-quality audit, which are shown in tables 10-14.

Table 10. Working document K-1 – Checking the conformity of residues at the end of the previous period and the beginning of the current period.

Period	Indicators	At the end of the previous period, UAH		At the beginning of the current period, UAH		Difference	
		Debit	Credit	Debit	Credit	Debit	Credit
1	2	3	4	5	6	7	8

Source: authors' own development

Table 11. Working document K-2 – Checking the correctness of payroll payment

Checking period							
Full name	According to the company			According to the audit			Difference
	Salary, UAH	Working days	Wages, UAH	Salary, UAH	Working days	Wages, UAH	
1	2	3	4	5	6	7	8=7-4

Source: authors' own development

Table 12. Working document K-3 – Selective checking the correctness of the calculation of the single social contribution

Checking period	Full name	Taxable income	Single social contribution		Difference
			According to the company	According to the audit	
1	2	4	5	6	7=6-5

Source: authors' own development

Table 13. The proposed form of the auditor's working document K-4 – Verification of the correctness of the calculation of the amount of payments due to self-isolation caused by COVID-19.

Checking period							
The number of calendar days in the billing period							
Full name	According to the company			According to the audit			Difference
	Average salary	Days of self-isolation due to COVID -19	Accrued	Average salary	Days of self-isolation due to COVID -19	Accrued	
1	2	3	8=7-4	5	6	7	8=7-4

Source: authors' own development

Table 14. The proposed form of the auditor's working document K-5 – Checking the accrual of untargeted charity aid due to a severe illness caused by COVID-19.

Checking period							
Full name	According to the company			According to the audit			Difference
	Payout amount	The amount of taxation	Accrued	Payout amount	The amount of taxation	Accrued	
1	2	3	4	5	6	7	8=7-4

Source: authors' own development

While calculating the wages various errors may occur, which negatively affect the reliability of financial statements. Therefore, we must always pay attention to wages as one of the main cost items to ensure the rational use of monetary resources. And their savings at the enterprise.

Payroll audits make up a large part of the audit. This area of accounting is very specific and requires special attention and concentration of the auditor.

During the verification process, on the one hand, the auditor must make sure that the company adheres to the current remuneration rules and does not violate the terms of remuneration. On the other hand, it is important to check the correctness of the calculated and paid wages. The accuracy of the accrued items, taxes and fees that are deducted from wages is necessary, as well as the correspondence between the reflection of transactions in the accounting process and the reliability of the company's financial statements.

Conclusions

To improve the payroll, it is proposed to open the following subaccounts to sub-account 661 "Payroll", namely: 6611 "Payroll with an employee who is in self-isolation caused by COVID-19"; 6612 "Payroll with an employee who received untargeted charity aid due to a severe illness caused by COVID-19".

The proposed detailing of payroll will help to distribute correctly them among accounting sub-accounts, which will allow them to analyze quickly and plan them, as well as qualitatively control costs for making managerial decisions.

To improve the audit of the payroll of the enterprise, a methodology has been proposed, which includes: a questionnaire, a general audit plan, an audit program, and the auditor's working documents. The proposed verification methodology will allow the auditor to cover all aspects of accounting for payroll at the enterprise, investigate the correctness, timeliness, legality of reflection in the accounting of payroll, identify violations in time, conduct a high-quality audit and improve the efficiency of the enterprise.

Perspectives for further research in the field of payroll accounting are associated with the development of theoretical, methodological and practical approaches to withheld personal income tax and military tax from wages at an enterprise in quarantine conditions to continue the continuous operation of the enterprise.

Abstract

The relevance of the topic is that wages are the most important means of increasing the interest of the employees in the results of their labor, increasing the quantity of products, as well as improving quality. Labor costs are one of the components of the cost of finished products.

At all enterprises, the settlement department is responsible for the calculation of wages. That is a required condition for any business. Accountants must understand the fundamentals of labor law and the problems they may face in while calculating the salary, it's accounting and auditing.

The purpose of the study was to develop proposals for improving the accounting and audit of payroll at LCC "Krankomplekt".

According to the set goal, the following tasks were solved in the work:

- investigated the theoretical and practical aspects of payroll accounting at LCC "Krankomplekt" and provided ways to improve them;
- investigated the methodological and practical aspects of payroll audit at LCC "Krankomplekt" and provided ways to improve them.

The object of the research is the process of accounting and audit of payroll at LCC "Krankomplekt".

The subject of the research is theoretical and methodological approaches to improve accounting and audit of payroll.

Research methods. In the process of performing the work, we used such general scientific methods, as: groupings (typological and analytical), comparisons, balance method, absolute, average and relative values, methods of elimination (to identify the influence of certain factors on the dynamics of individual indicators of financial statements).

The information base was the legislative and regulatory acts of Ukraine, scientific works of domestic and foreign scientists-economists, periodical literature, as well as payroll accounting data from LCC "Krankomplekt".

The scientific novelty of the research lies in the formation of proposals for improving the accounting and audit of payroll at LCC "Krankomplekt", the most important are:

- improving the payroll accounting, by introducing new sub-accounts, will ensure the correctness, timeliness, legality of their display in accounting and reporting;
- improvement of methodological approaches to the audit of payroll through the development of subsequent audit documents, such as: questionnaires, general audit plan, audit program, working documents of the auditor.

The proposed inspection methodology will cover all aspects of payroll accounting at LCC "Krankomplekt", investigate detected violations in time, conduct a high-quality audit and improve the efficiency of the enterprise.

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