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PECULIARITIES OF IMPLEMENTATION AND WAYS TO IMPROVE INTERNAL AUDIT OF PAYMENTS TO EMPLOYEES OF THE ENTERPRISE

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ОСОБЛИВОСТІ ПРОВЕДЕННЯ ТА ШЛЯХИ ВДОСКОНАЛЕННЯ ВНУТРІШНЬОГО АУДИТУ РОЗРАХУНКІВ ЗА ВИПЛАТАМИ ПРАЦІВНИКАМ ПІДПРИЄМСТВА

The article proves that settlements on payments to employees of an enterprise occupy one of the central places among other objects of accounting and audit. The relevance of improving the methodological foundations of internal audit of employee benefit settlements in the period of economic globalization, complication of economic conditions, and increased competition in all areas of management is growing.

It is determined that internal audit allows to ensure high-quality accounting of payments to employees, which is important in determining labor productivity indicators and ways to improve it.

It is established that the internal audit of payroll is one of the most important and complex areas of audit work, since it directly affects the economic interests of all employees of the audited enterprise without exception. In addition, it plays an important role in the system of both internal and external audit.

It is stated that payroll accounting should be organized in such a way as to contribute to increased labor productivity, improved organization of labor standardization, full utilization of working time, strengthening of labor discipline, and improvement of the quality of products, works, and services. In general, the rational organization of payroll audit helps to identify reserves for reducing payroll costs, increasing the productivity of employees of an enterprise, and optimizing its financial position.

It is determined that the internal audit of payments to employees contributes to: personnel changes that improve the quality of employees; promotion of the most promising employees; increasing the role of human resources management services and bringing their activities closer to the goals of the organization in the most important issues.

It is established that the internal audit of payments to employees makes it possible to make sure that the payroll fund and labor potential of the enterprise are used fully and efficiently, and that the organization and working conditions meet the requirements of the law.

В статті доведено, що розрахунки за виплатами працівникам підприємства займають одне з центральний місць з-поміж інших об'єктів бухгалтерського обліку та аудиту. Зростає актуальність питань удосконалення методологічних засад внутрішнього аудиту розрахунків за виплатами працівникам в період глобалізації економіки, ускладнення умов

господарської діяльності, посиленням конкуренції в усіх сферах господарювання.

Визначено, що внутрішній аудит дозволяє забезпечити якісний облік розрахунків за виплатами працівникам, що має важливе значення при визначенні показників продуктивності праці та шляхів її підвищення.

Встановлено, що внутрішній аудит розрахунків з оплати праці є однією найважливіших і складних ділянок аудиторської роботи, оскільки безпосередньо зачіпає економічні інтереси усіх без винятку працівників підприємства, що перевіряються. Крім того, відіграє важливу роль у системі як внутрішнього, так і зовнішнього аудиту.

Констатовано, що облік заробітної плати повинен бути організований таким чином, щоб сприяти підвищенню продуктивності праці, покращення організації нормування праці, повного використання робочого часу, зміцнення дисципліни праці, підвищення якості продукції, робіт, послуг. В цілому, раціональна організація аудиту розрахунків з оплати праці сприяє виявленню резервів скорочення витрат із заробітної плати, підвищення продуктивності праці працівників підприємства, оптимізації його фінансового становища.

Визначено, що внутрішній аудит розрахунків за виплатами працівникам сприяє: кадровим перестановкам, які поліпшують якісний склад працівників; просуванню найбільш перспективних співробітників; підвищенню ролі служб з управління персоналом та зближує їх діяльність з цілями організації у найбільш важливих питаннях..

Встановлено, що внутрішній аудит розрахунків за виплатами працівникам дозволяє переконатися у тому, що фонд оплати праці і трудовий потенціал підприємства використовується повністю і ефективно, а організація та умови праці відповідають вимогам законодавства.

Keywords: *internal audit, accounting, employee benefit payments, audit, violations.*

Ключові слова: *внутрішній аудит, облікове відображення, розрахунки за виплатами працівникам, перевірка, порушення.*

Formulation of the question: Settlements on payments to employees of the enterprise occupy one of the central places among other objects of accounting and audit. The relevance of improving the methodological foundations of the internal audit of employee benefit settlements is growing in the period of economic globalization, complication of business conditions, and increased competition in all areas of business. Internal audit helps to ensure high-quality accounting of employee benefit payments, which is important in determining labor productivity and ways to improve it.

Analysis of recent research and publications: The problems of internal audit are the subject of works of such domestic scholars as L.V. Hutsalenko, T.O. Kamenska, T.O. Melikhova, S.M. Petrenko, N.V. Solodka. Paying due attention to the significant scientific achievements, it should be noted that in the context of constant transformations of forms and methods of control, increasing importance of intangible resources and the need to take into account their specific nature, the issues of methodology and organization of internal audit of payments to employees remain relevant and open for scientific research.

The purpose of the article: The purpose of the article is to substantiate the theoretical and methodological foundations with the development of practical recommendations for improving the methodology of internal audit of employee benefits with a view to improving the detail of the content of the audit.

Presentation of the main material:

The internal audit of payroll is one of the most important and complex areas of audit work, as it directly affects the economic interests of all employees of the audited company without exception. In addition, it plays an important role in the system of both internal and external audit. This is due to the fact that labor and payroll accounting is labor-intensive, requires attention and concentration, as it involves processing a large amount of primary information, has many similar operations that take a lot of time to complete.

The purpose of the internal audit of payroll is to establish the company’s compliance with the current legislation on payroll and the correctness of accounting for business transactions; obtaining sufficient evidence of confidence in the effectiveness of their use, the reliability of reflection and disclosure of information in accordance with the current principles and statements (qualitative aspects) of financial reporting and assessing the company's ability to ensure the reproductive, incentive, regulatory and social functions of wages to ensure the p

Based on the purpose and objectives of the internal audit of payments to employees, it is necessary to select an appropriate model, which includes objects, sources of information, methodological techniques of both the control process itself and the generalization and implementation of its results (Fig. 1).

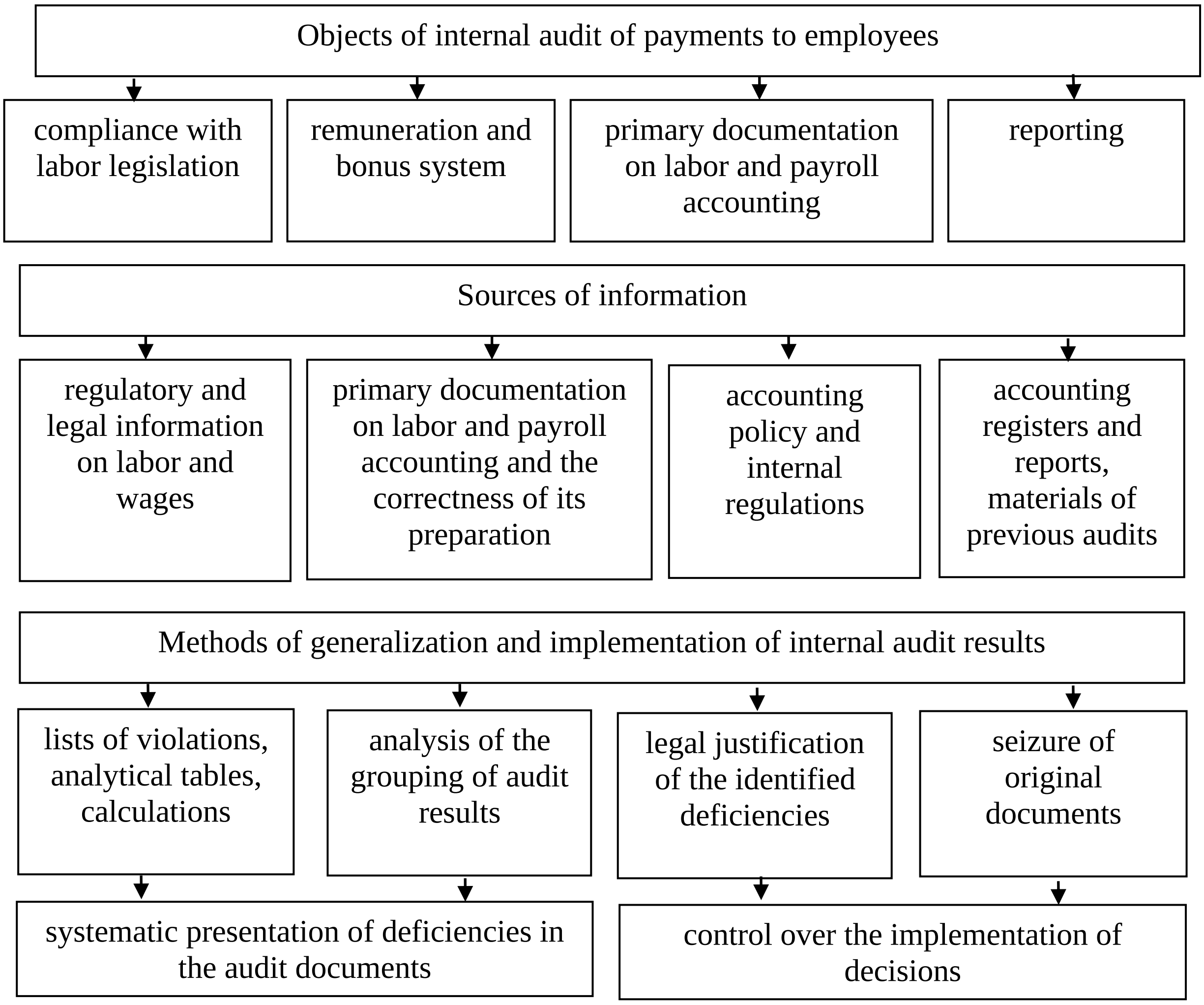

Figure 1. Internal audit of employee benefit settlements

We consider that one of the most important areas for improving the work of the internal audit department, including in terms of payroll, is to improve the quality of internal audit and audit services and to improve the audit methodology.

To solve such problems, business entities try to take into account the level of professional competence of employees in the form of qualification requirements for positions provided for by their management structure.

Table 1. Proposed form of the working document

№	Content of business transactions	Recording business transactions						Deviations		
		Enterprise data			Data from the internal audit department					
		Debit	Credit	Sum	Debit	Credit	Sum	Debit	Credit	Sum
…	…	..	..	..	..	..	..	..	..	..

On the basis of the information studied, it is possible to determine the tools for making decisions on verification of payroll settlements of employees of enterprises (Table 2).

Table 2. Toolkit for decision-making on payroll settlements

Control point of the decision	Information required	Source of information	The tool	Evaluation of results
What is the efficiency of the company's personnel in general and by individual departments?	Expenses for payments to employees of the enterprise for all types of remuneration	Data of primary accounting for the production of of employees of all departments	Productivity standards and norms for certain categories of employees	Increase in labor productivity by increasing staff efficiency
What types of expenses are included in the company's labor costs?	The main activity of the company and the scope of its functioning	Synthetic and analytical accounting data for account 76 "Settlements on payments to employees".	Any restrictions on the attribution of expenses to employee benefits	Allocation of expenses to labor costs should be taken into account when calculating the cost of production
What is the impact of productivity and labor remuneration on the cost of of the company's products?	Total cost of production and sales of products in terms of items and elements by cost accounts	Data of synthetic and analytical accounting	Choice of accounts and procedure for accounting for expenses at the enterprise	The procedure for calculating and accounting for the cost of production and sales of the company's products

According to the data in Table 2, the most important issues for an enterprise in the field of human resources management are related to both the possibility of increasing labor productivity and reducing labor costs at the enterprise.

The proposed method of internal audit of payments to employees at enterprises will improve the control procedure of the controlled object, describe the model of behavior of the control subject, which optimizes its time and improves the control process in general. This method is responsible for using the collective agreement as the basis of the control specification, focused on mobilizing the identified violations of legal payments and taking appropriate measures to prevent this from happening in future activities.

In conclusion, payroll accounting should be organized in such a way as to contribute to increased labor productivity, better organization of labor standards, full utilization of working time, strengthening of labor discipline, and improvement of the quality of products, works, and services. In general, the rational organization of payroll audit helps to identify reserves for reducing payroll costs, increasing the productivity of the company's employees, and optimizing its financial position.

Conclusion

Therefore, the internal audit of employee benefit payments contributes to: personnel changes that improve the quality of employees; promotion of the most promising employees; increasing the role of HR services and bringing their activities closer to the organization's goals in the most important issues. An internal audit of employee benefit settlements helps to ensure that the company's payroll and labor potential are used fully and efficiently, and that the organization and working conditions comply with legal requirements. The main areas of improvement of the internal audit system of payments to employees are measures related to: development of an internal audit strategy and plan; material incentives for staff; strengthening of control functions aimed at improving labor and accounting discipline in the field of remuneration; staff development.

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