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THE ROLE OF ACCOUNTING INFORMATION IN THE MODERNIZATION OF REMUNERATION OF PERSONNEL OF AN INDUSTRIAL ENTERPRISE – A PRODUCER OF GROWING ADDED VALUE

РОЛЬ ОБЛІКОВОЇ ІНФОРМАЦІЇ В МОДЕРНІЗАЦІЇ ОПЛАТИ ПРАЦІ ПЕРСОНАЛУ ПРОМИСЛОВОГО ПІДПРИЄМСТВА – ПРОДУЦЕНТА ЗРОСТАЮЧОЇ ДОДАНОЇ ВАРТОСТІ

Today, enterprises operate in a difficult economic situation, which is characterized by hyper competition, high requirements for product quality and the level of professionalism of production and managerial personnel. It is important today to broadly and thoroughly consider the problem of economic relations in the field of remuneration, taking into account the quality of personnel's work and form a mechanism to stimulate the knowledge-creative potential of personnel at each production enterprise. This encourages the creation of a new regulatory mechanism and practical algorithmization of remuneration. The socio-economic orientation of the development of enterprises in a global market space with a high level of competition requires the inclusion in the new management accounting policy of the concept of "fairness and capitalization efficiency of labor remuneration costs".

Key words: *development quality, labor remuneration costs, managing labor remuneration costs, staff material incentives, staff motivation, socio-economic validity of remuneration, knowledge and creative effectiveness.*

Сьогодні важливо широко та ґрунтовно розглянути проблему економічних відносин щодо оплати праці, враховуючи якість роботи персоналу та сформуванню механізму стимулювання творчого потенціалу персоналу на кожному виробничому підприємстві. Це потребує створення нової алгоритмізації оплати праці. Соціально-економічна спрямованість розвитку підприємств у світовому ринковому просторі з високим рівнем конкуренції потребує включення в нову політику управлінського обліку поняття «справедливість та ефективність капіталізації витрат на оплату праці». Підприємства сьогодні діють у складній економічній ситуації, яка характеризується гіперконкуренцією, високими вимогами до якості продукції та рівнем професіоналізму виробничого та управлінського персоналу. Витрати на оплату праці повинні контролюватися в системі управлінського обліку. Також необхідно здійснювати відповідні контрольні дії з метою підвищення їх ефективності відповідно до створеної доданої вартості та її динаміки. В контексті сталого розвитку промислових

підприємств України, як мікросистем ринкового простору, вже в середньостроковій перспективі персонал провідних підприємств у галузевому вимірі буде вважатися носієм капіталу, як власності, яка створює додану вартість і відповідно до цього матиме ринкову ціну. Система оплати праці на значній кількості промислових підприємств має ознаки недосконалості, а саме: недостатній зв'язок з результативністю праці; спостерігається слабкий зв'язок матеріальної винагороди за працю з рівнем знаннево-креативної участі працівника в формуванні інноваційного розвитку підприємства та інтенсивністю зростання загального обсягу доданої вартості. Подолати цю недосконалість можна за допомогою інструментів фінансового та управлінського обліку, які знаходяться в основі піраміди якості інформаційного забезпечення менеджменту підприємства в цілому та модернізованого управління оплатою праці зокрема. Їхній інформації характерні провідні властивості об'єктивності: вона уніфікована, стандартизована, максимально документована без домінування суб'єктивного судження за рахунок людського фактору.

Ключові слова: *якість розвитку, витрати на оплату праці, управління витратами на оплату праці, матеріальне стимулювання персоналу, мотивація персоналу, соціально-економічна обґрунтованість оплати праці, знаннево-креативна результативність.*

Сегодня предприятия работают в сложной экономической ситуации, которая характеризуется высокой конкуренцией, высокими требованиями к качеству продукции и уровнем профессионализма производственного и управленческого персонала. Важно широко и всесторонне рассмотреть проблему экономических отношений в области оплаты труда с учетом качества работы персонала и сформировать механизм стимулирования информационно-творческого потенциала персонала на каждом производственном предприятии. Это обуславливает создание нового механизма регулирования и практической алгоритмизации оплаты труда. Социально-экономическая направленность развития предприятий в глобальном рыночном пространстве с высоким уровнем конкуренции требует включения в новую политику управленческого учета понятия «справедливость и капитализация эффективности затрат на оплату труда».

Ключевые слова: *качество развития, затраты на оплату труда, управление затратами на оплату труда, материальное стимулирование персонала, мотивация персонала, социально-экономическая обоснованность оплаты труда, знания и творческая эффективность*

Formulation of the problem. Today, scientific research in the context of the economic development of the state of Ukraine requires its fundamental intellectualization in the industry's measurement, in particular in agro-food production. Thus, in recent years, foreign trade in processing industry's products has provided a significant inflow of foreign exchange earnings due to the extensive growth of exports of raw materials with low added value. Expert search and scientific analysis of solving the problems of development of domestic industrial enterprises puts in the first place economic category of «development quality» in a wide range: the quality of enterprise management on the basis of information and communication technologies, the quality of personnel's work and the stimulation of their knowledge and creative potential, the quality of products with high added value and so on.

There is no doubt that, ultimately, the national well-being of the state and the quality of life of citizens depend on the systematic set of qualities of economic development of an industrial enterprise by appropriate socially-oriented criteria. In our opinion, it is important today to broadly and thoroughly consider the problem of economic relations in the field of remuneration, taking into account the quality of personnel's work and form a mechanism to stimulate the knowledge-creative potential of personnel at each production enterprise. This encourages the creation of a new regulatory mechanism and practical algorithmization of remuneration.

Such a short logical argument confirms the generalized scientific idea about the need to update the state policy of remuneration reform, which would meet modern market relations and innovatively productive development of industrial enterprises as microeconomic systems.

The socio-economic orientation of the development of enterprises in a global market space with a high level of

competition requires the inclusion in the new management accounting policy of the concept of «fairness and capitalization efficiency of labor remuneration costs».

Analysis of recent research and publications. The issue of fundamental accounting, in particular accounting for labor remuneration costs, is highlighted in the works of Atkinson E., Amstrong M., Horngren C., Vakhrushina M., Dobrovsky V., Maslow A., Grin E., Chairman S., Brich V., Karpova T., Lastovetsky V., Partin G., Pushkar M. and other domestic and foreign economists. The development of the theoretical and methodological foundations of the context of the strategic management of labor remuneration costs in recent years belongs to such scientists as Androsova O., Bredikis Yu., Gaponenko N., Gladky A., Omelchenko A., Sekirina N., Yaremenko A., Tsal-Tsalko Yu. and others. However, the methodological foundations of optimization and structural modernization of labor remuneration costs at Ukrainian enterprises are not sufficiently covered in the scientific literature that requires further research.

The purpose of the article is to determine the information and communication support for managing labor remuneration costs in the conditions of market turbulence and determine the directions for their optimization using modern accounting policy tools for managing staff material incentives, staff motivation and the socio-economic validity of remuneration according to the criterion of knowledge and creative effectiveness.

Presenting the main material. There is no doubt that enterprises today operate in a difficult economic situation, which is characterized by hyper competition, high requirements for product quality and the level of professionalism of production and managerial personnel. The managerial staff of each enterprise should predict and program the volume of expenses for the formation of labor potential with maximum probability, which

include both the cost estimate of staff labor and the amount of mandatory contributions to social events. According to the Standard 16 «Costs», the element «Labor remuneration costs» includes salaries and wages, bonuses and incentives, compensation payments, vacation payment and payment for other unworked time, and other labor remuneration costs. Scientist J. Bredikis notes that according to international norms and standards, wages and salaries are part of labor costs and are only piece of the actual costs borne by the employer when using the labor of an employee. In addition to salaries and wages, labor costs also include: expenses of the enterprise for the payment of housing for workers; the costs of the enterprise for the social security of workers; training costs; taxes that relate to labor costs; other labor costs.

However, it is indisputable that the cost of labor remuneration must be controlled according to management accounting and it is necessary to carry out the appropriate control action in order to increase their effectiveness according to the criterion of the optimal dynamics of profitability of the products sold and its share in the total value added generated by the enterprise.

So, according to the scientific and practical approach of Omelchenko A., «cost management is a system of targeted impact on the composition, structure and behavior of costs and their factors at all stages of cost formation and distribution, based on the use of objective economic laws and management functions, to increase efficiency the enterprise's activity on the basis of optimizing the level of costs, ensuring its competitiveness in the market and achieving strategic goals and current tasks of its development» [9].

In the context of the potential for strategic sustainable development of industrial enterprises of Ukraine, as microsystems of the market space, we theoretically and hypothetically believe that already in the medium term the personnel of leading enterprises in the industry dimension will be considered the carrier of human capital, as property that creates added value and in accordance with this will have a market price.

In the last five years, according to the generalized opinion of scientists, the labor remuneration system in a significant number of industrial enterprises has signs of imperfection, namely: a weak connection with the end results of labor, an increase in wages are not always connected with increased efficiency, the tools of stimulating labor profitability, social justice and knowledge-creative participation in the design of sustainable innovative development are poorly involved.

In our opinion, it is possible to overcome this imperfection with the help of financial and managerial accounting tools.

The methodological tools for accounting for labor remuneration costs in practice include the following key components such as:

- control over the organization of accounting of working hours and the volume of work performed at the enterprise;

- checking the organizational and economic validity of accrued salary payments for personnel of the enterprise of all functional units;

- checking the work of the billing department of the accounting department in the context of the absence of errors in determining the amount of accrued wages and deductions from it in accordance with applicable legal documents.

According to scientists, the functional advantages of management accounting for labor remuneration costs at the current stage of operation and development of industrial enterprises based on sustainability should also be associated with the need for strategic management.

Strategic management of the enterprise's costs for the remuneration of employees can help optimize the costs of the enterprise and use economic reserves to increase the profitability of the enterprise.

For various reasons, the predicted level of labor remuneration costs may substantially differ from the actual one, and the presence of this difference requires compensation from additional finances. Therefore, it is necessary for each enterprise not only to choose the optimal forms and sizes of tariffs for labor remuneration, but also to apply strategic scenario forecasting of labor remuneration costs and choose a high probability scenario for a real plan of necessary and sufficient labor costs.

When planning labor costs, various methods are used, the main of which are normative, direct and forecast calculations.

The use of the direct calculation method involves the use of the planned number of employees and the average wage for the planning period. The average wage is planned taking into account the growth trends, which are assumed by the state, and programming the economic reserves of the enterprise in the short term period.

The normative method of planning the payroll fund, also called the method of effective participation of personnel in the income of the enterprise, methodically substantiates and sets the standard for labor remuneration costs as a percentage of the volume of products sold by the industrial enterprise in the budget of income and expenses.

We also note that to the overwhelming opinion of scientists, the optimization of labor remuneration costs forms a significant motivation for staff. Thus, if wages are paid not at a fixed rate, but partly in the form of a percentage of sales or bonuses for labor participation in achieving certain results, this will motivate employees to increase the profitability of the enterprise and reduce labor costs if a certain implementation plan or assigned tasks are not fulfilled. This, in our opinion, is an element of justice in labor remuneration.

However, it should be noted and warned that optimization through motivation can have negative side effects when management encourages employees to act not in full accordance with the interests of the enterprise. In this case, the scientist Omelchenko S. notes, «The management system leads to the lack of coincidence of goals. And vice versa, when management motivates the desired behavior

for the organization, then in this case, specialists describe this condition as a situation in which the organization's goals and the employees 'goals coincide» [9].

Thus, we emphasize that the scientific achievements of the context of the new approach to managing labor remuneration costs with integrated accounting and managerial analytics tools, while ensuring their practical implementation, are already able to draw up a «road map» for the phased movement to a new quality in payment, motivation and justice.

Today, a significant problem for the progressive movement of the national production system along the vector of excellence and efficiency of labor remuneration costs is the insufficient viability of a large number of production enterprises for effective current functioning and development in a turbulent market environment.

Therefore, in our opinion, at the current stage, important levers of state regulation of labor remuneration through dynamic standardized minimum wage management. Note that such a mechanism is necessary today, but insufficient. It only diffusely administers positive dynamics.

Thus, the concept of the minimum wage in accordance with the current legislative provision is the legislatively established wage for simple, unskilled labor, below which the payment for the monthly rate of work performed by an employee cannot be established. According to clause 5 of article 38 of the Budget Code of Ukraine, the minimum wage is determined in the Law on the State Budget for the corresponding year. Now the monthly minimum wage as of January 01, 2020 in Ukraine is 4723 UAH.

Statistical data on the dynamics of growth of the minimum hourly and monthly wages in Ukraine over the past 5 years indicate a positive trend [6]. However, the dynamics of the exchange rate ratio of the hryvnia to the dollar does not increase the purchasing power of the working population of Ukraine and does not accordingly have a significant effect on the growth of quality of life in our society.

It is worth paying attention to the dynamism of the average wage. The economic and statistical category «average wage» is a macroeconomic indicator calculated as the arithmetic average of the wages of certain structured groups of workers at the micro, meso and macro levels (for example, by enterprise, industry, region, country as a whole).

Thus, we note that along with the minimum wage, the average wage positively dominates, with significant fluctuations in the interindustry dimension and the «critical mass» of the concentration of certain industries in the regions.

A generalized scientific idea about the possibilities of forming an upward welfare of society through the mechanism of labor remuneration both in foreign countries with a traditional highly developed economy and in countries with a transformational economy confirms the scientific hypothesis about the leading role in this process of generating optimal added value of industries in industrial production in a wide range from agro-industrial production to machine-building and other non-primary high-tech industries.

In particular, they require an active position regarding scientific research in the agrarian raw material sector of the economy and in the food industry, at present they generate low added value, part of which is wages as the cost of human capital. In this regard, it should be emphasized that the creation of added value by a manufacturing enterprise begins by taking into account the input cost of material costs (raw materials, materials, etc.), which is the income of the supplier. The formation of added value directly by the enterprise is carried out as follows: wages (employee income), social security contributions and other taxes included in the cost of production (state revenue), depreciation and sales profit (company income), taxes and other payments paid from profit (state revenue).

It is worth noting that at present it is unreasonably underestimated. So, «in the production of 100 thousand tons of grain, the total value added is 92, 7 million UAH. In the production of milk from the same amount of grain, it increases 2.2 times: up to 201.2 million UAH. That is, the estimated losses from the export of raw materials are 108.5 million UAH.» [7, p. 13].

The study showed that in the structure of foreign trade in agricultural goods in January-May 2018 and 2019, three groups predominated in exports (millions of USD): cereals, oil and fats, feed and industrial waste [11, p. 22]. Correction of the negative situation of the export orientation of enterprises of the agro-food sector of the processing industry of Ukraine requires the modernization of production on an innovative basis.

A generalized scientific and practical opinion based on foreign and domestic best practices confirms the undeniable axiom: the higher the estimate of the amount of created added value at the enterprise, the higher the labor remuneration and the general welfare of its staff. Today, it is also an unconditional statement that a significant role in finding reserves and introducing changes in the enterprise that will optimize the generation of added value belongs to the personnel of the enterprise with its level of professional competencies and creative and knowledge potential.

Thus, for the active positive dynamics of wages and quality of life in Ukraine, the real potential is to increase the level of generation of added value at the Ukrainian enterprises. Today, such opportunities can be launched through the mechanism of an updated management accounting strategy and the use of its informational content in strategic planning.

In our opinion, the gradual increase in average wages should become a guide for the gradual diffusion of scientific achievements in management accounting in the context of real ensuring the optimal level of economic and social excellence and justice of labor remuneration in the modern realities of industrial production development.

Since the source of payroll funds is the income of the enterprise, wages, as an element of production expenditures, are included in the cost of production, works or services. Consequently, its nominal growth is an alternative to increasing profitability as the primary interest of the owner of the enterprise.

However, more and more scientists are persuading business owners and their management to understand that enterprise personnel are human capital and the carrier of knowledge and creative potential. Therefore, remuneration should be dominated by appropriate justice, determined by the effectiveness of the activity.

Conclusions. It is necessary to build a remuneration mechanism in accordance with the new realities and needs of the modern information-knowledge economy.

The focus of attention in motivating and stimulating the productivity of personnel should be shifted to the generation of positive dynamics of added value, which will absolutely ensure the growth of the company's personnel income.

To create a management information and analytical basis, we propose to reflect the monetary measurement of the amount of value added in its structural architecture at an industrial enterprise of any scope of activity (small, medium and large), which will allow to analyze the dynamics of labor productivity in the enterprise in the trinity: the volume of products sold per employee (UAH/

person) – value added per employee (UAH/person) – operating profit per employee (UAH/person).

For the practical implementation of the innovative approach in material incentives for productivity of personnel, it is important to introduce an individual (or group) creative-knowledge coefficient of labor participation in the design and practical implementation of progressive changes, accompanied by positive dynamics of the generation of added value at the enterprise.

Further research will focus on optimizing the structure of the constituent elements of added value in the dynamics of the practical implementation of progressive changes in the enterprise. At the same time, attention will be focused on modeling the individual creative-knowledge coefficient of labor participation of personnel in progressive changes that determine the increase in the volume of added value of the enterprise and the participation of the enterprise in the chain of creating the final value. The sectoral dimension of the study is the agro-food sector of the processing industry of Ukraine.

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