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**ACCOUNTING OF WORKING EXPENSES WITH THE USE
OF THE 1C ACCOUNTING PROGRAM 8.2**

Cost accounting is one of the most important components of an enterprise's accounting and control system. It is included in current employee benefits. Thus P (C) BO 26 specifies that the accrued amount of payment to employees for work performed by them during the reporting period is recognized as a current obligation [1].

Cost accounting is further complicated by the fact that different types of remuneration have different sources of funding. The same applies to the remuneration of different categories of workers.

The problem with managing payroll costs is that every owner seeks to minimize any expenses, as this will increase his income. And objectively, each enterprise has its maximum level of cost of pay, in excess of which the enterprise simply becomes unprofitable. On the other hand, excessive reductions in wage costs lead to a reduction in employee motivation, a decrease in work discipline, poor performance by staff, and even an outflow of the most diligent and skilled workers. Therefore, the main task of managing the cost of wages - is to find the optimal level of such costs, which would ensure both profitability of the enterprise and sufficient motivation of employees [2].

In accordance with the Law of Ukraine "On remuneration" wages – a remuneration, usually expressed in cash, or payment to the worker for the work he has done, provided by the owner or authorized body [3].

Payroll accounting is a rather complex topological accounting area that requires careful organizational support and, above all, personnel and

information.

Organizations monthly pay salaries to employees. When calculating wages in 1C 8.2, the employee's salary, as well as disability benefits, bonuses, holidays, allowances are taken into account [4].

In 1C Accounting 8.2 there is a special, universal document "Payroll for employees of the organization", which greatly simplifies the work for the correct calculation of payroll, as well as displaying this business transaction in tax accounting. This document shows such tabs as: payroll; accrual, calculation, deduction of ESA contributions; accrual and full calculation of PIT; formation of postings.

For automatic entering of all data and calculation of salary, the system has a special button "Fill in and calculate". It allows you to make the necessary calculations and pay salaries to employees in accordance with the planned indicators.

If desired, you can calculate each table individually by switching between bookmarks and using the following tools [4]:

- "Fill in";
- "Calculate".

If necessary, all data can be entered and adjusted manually. All postings are displayed in the Postings tab.

Information on the payments with the personnel of the enterprise on remuneration (by all types of wages, bonuses, assistance, etc.), as well as on the calculations of unpaid employees within the specified time sums of wages are summarized in the account 66 "Payments to employees" [5].

All calculations must be made in accordance with the indicators specified in the "Calculation Plans". If you need to enter data manually, you must first uncheck the "Auto-sign" indicator. It is also sometimes necessary that postings for a particular type of calculation follow a different pattern. To do this, you need to properly fill in a special column "Accounting Method" [4].

To display information about a single social contribution contributions (charges), you need to open the Contributions tab, and the calculations use the "Calculation type" values selected. However, it is obligatory to take into account such factors as: period for calculations; features of the tax return and its article; limits for payment of contributions.

To obtain information on the calculation of personal income tax, you must open the special tab "Income Tax", when performing the transaction for calculating the personal income tax, it is necessary to tick the box "This is the conversion of Personal Income Tax". When calculating, the system uses data such as: the types of income specified in the document "Basic plans of types of income"; benefits provided for each employee [4].

Information on all payroll deductions is displayed in the tab "Maintenance". This data is in no way related to taxes and how they are

calculated.

Once all accruals, contributions and deductions are recalculated, you must complete the postings. They are calculated on a planned basis by a button “Generate postings”.

On Credit of subaccount 661 reflect the accrual to the employees of the enterprise: basic salary; additional wages; bonuses; other payments to the payroll fund.

On Debit of subaccount 661 shows: payment of wages, bonuses, other payments included in the payroll fund; the value of materials, products and goods received by employees in the wage bill; deposited salary amounts; amounts of withholding tax on individuals and military levy; amounts of payments withheld from execution documents; other deductions from employee benefits [5].

Once the system has made the necessary calculations, it is only for the accountant to check the billing statement of each employee.

After completing all operations, the system generates postings for accounting and tax accounting.

In today’s context, proper and, above all, effective cost accounting should become not only a means of complying with the requirements of the current legislation, but also as a source of reliable information for further control and management of wage costs.

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