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**FEATURES OF WAGE ACCOUNTING FOR ENTERPRISES OF THE  
TOURISM INDUSTRY (TRAVEL AGENCIES)**

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For every tourist enterprise, regardless of the form of ownership, it is necessary to ensure the correct organization of accounting of the personnel of staff taken for permanent or temporary employment. Accounting of company's personnel is carried out by the personnel department or the head of the agency in the absence of the personnel department. The Ministry of Statistics approved the standard forms of initial accounting of personal staff, which include:

No. P-1 "Order (order) on hiring";

No. P-2 "Personal card";

No. P-3 "Alphabetical card";

No. P-4 "Personal card of a specialist with higher education, which performs scientific research, design and research work";

No. P-5 "Order (order) on transfer to another job";

No. P-6 "Order (decree) on the provision of holidays."

Most travel agencies establish a five-day working week and take into account the maximum length of normal working time set by the state. According to Art. 50 of the Code of Labor Laws of Ukraine (hereinafter referred to as the Labor Code of Ukraine) it does not exceed 40 hours per week. Reduced working hours may be set at the expense of enterprises and organizations at their own expense for women who have children under the age of 14 or a disabled child, but in this area of work, the shorter working hours are not practiced at the moment. In addition, on the eve of festive and non-working days, established by law, the working day is reduced by one hour. Festive and non-working days are established by Art. 73 Labor Code of Ukraine.

The most widespread at tourist enterprises of different forms of ownership acquired two forms of remuneration, namely, hourly and detached [6, p. 10]. The amount of hourly payment depends on the amount of time worked. Thus, the salary of an employee is directly dependent on the size of the tariff rate and the amount of time worked for the type of work in question. The conditions for the use of hourly wages are the lack of the possibility of creating their own tours (if the company does not have a license for tour operator activities), strict regulation of the production process, the reduction of the functions of the employee to monitor the process of contact with the client, the possibility that the increase in prices for tickets will lead to shortage of sales. In addition, for the calculation of wages for employees with hourly wage forms, it is necessary to have salary (rates) on the staff list, assignments of qualifications to employees (based on orders of the enterprise) [7, p. 2].

Table accounting is a form of control over the use of working time and the status

of labor discipline in a tourist organization. Operative accounting of working time is in the table of records of the use of working time (form No. P-12, No. P-13). The data of the tabular accounting is used by the accounting department when calculating wages to employees. The "List of persons who worked during overtime" (Form No. P-15) is used to record the time spent overtime and overtime pay.

Reckoning of downtime is carried out on the basis of "Record of downtime" (Form No. P-16) [8, p. 56]. There is also a piecework wage form, which expresses the direct dependence of earnings on the number of services sold. The conditions for the use of a part-time form of remuneration are the availability of quantitative indicators of work, which depend on the particular manager, the ability to accurately account for the volume of work performed, the need for a specific production site to stimulate employees in the subsequent increase in production output or volumes of work performed, the possibility of technical normalization of labor.

The unit form of remuneration is divided into direct, part-bonus, part-progressive, piecewise-indirect and chord system. With a direct toll system, payment is made for each manufactured product at a constant rate. In order to establish a lump sum, it is necessary to divide the daily tariff rate of the worker into the standard output per shift [9, p. 26].

A document that shows data on the job and the amount of work performed, the beginning and the end of the period of their implementation, data on the number of hours worked and wages, etc., is a scribble. The design of the outfit-sheets should be carried out strictly in the calendar sequence according to the production plan. Dresses are decorated depending on the nature of the work per worker.

The procedure for documenting the accounting of part-time wages, as well as requirements for the execution of relevant documents, are regulated by the "Regulation on Documentary Provision of Records in Accounting", approved by the Order of the Ministry of Finance of Ukraine dated May 24, 1995, No. 88. In particular, it states that primary documents should be made at the time of the event or, if that is not possible, immediately after its completion.

In accounting, payroll calculations are conducted on a synthetic account 66 "Payments to employees". In this account is a generalization of information on payments to personnel on wages for all its types, as well as payments for unsatisfactory staff in the prescribed period, the amount of wages (payments with depositors). Account 66 "Payments to employees" has sub-accounts. On sub-account 661 "Payroll calculations" reflect the amount of accrued wages to employees of the enterprise, which belong both to the account and to the non-capital stock. Under the loan, a subaccount of 661 accounts for the amount of accrued wages and payments that are not part of the wage bill. By debit, the subaccount 661 reflects paid amounts, including the value of a personal payment, all kinds of deductions from wages, deposit of unpaid wages. By account 66 there can be a deployed balance: a loan that reflects the indebtedness of the economy to employees of the enterprise on a salary, and a debit that shows the arrears of employees to the economy on wages [7; p. 11].

The synthetic accounting of payroll calculations is conducted in the Journal-

Order No. 5-B of the Sg. The magazine-order opens for a month. In the Journal-Order No. 5-B, s.-g. reflect the calculated wages and associated sums deductions on social measures and the provision of future expenses. In addition, in the Journal of the warrant f. No. 5-B Sg. A separate section is allocated for displaying debit turnover on accounts 47, 65, 66. The basis for displaying debit turnover is the Settlement-Payment Information or the Book of accounting for payroll calculations.

The consolidated payroll documents also include a pay-as-you-go note (F-No. P- or the Book of Payments Calculations (F-No. P-44), a consolidated statement of accrual and distribution of wages and deductions from it for Accounting records (No. 5.1 s.-g.), consolidated statement on calculations with employees and employees (f. No. 5.3 s.-g.), the record of analytical accounting (f. No. 5.4 s.-g.).

In the control system, an important form of control is the control of wage transactions. The task of control at tourist enterprises is to activate the economic mechanism, which aims at the rational use of labor resources and the correct definition of distributive functions in terms of labor costs. Formation and movement of primary, accumulation, grouping and consolidated documents will ensure the proper organization of the work of accounting officers and will facilitate the receipt of unbiased economic information on accounting for payments for employee benefits. Since wage calculations are labor-intensive and responsible for the area of accounting, and because the legislation undergoes rather rapid changes, it requires additional internal control, whose main function at the enterprise is the justification of wage transactions, the correctness of the payment of wages, maintenance and transfer of funds to trust funds, accrual and payment of taxes to the budget.

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## **АКТУАЛЬНІ ПРОБЛЕМИ ОБЛІКУ НЕМАТЕРІАЛЬНИХ АКТИВІВ**

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На сучасному етапі розвитку економіки України все більше підприємств беруть активну участь у розробці та впровадженні до процесу своєї діяльності об'єктів нематеріальних активів. Їх наявність у складі ресурсів підприємства є запорукою збільшення його ринкової вартості, підвищення інвестиційної привабливості та забезпечення захисту прав господарюючого суб'єкта. При цьому в Україні існує низка проблем, пов'язаних з обліком нематеріальних активів, що зумовлено недосконалим законодавством, неповним висвітленням методології обліку тощо.

Важливою проблемою обліку нематеріальних активів є відсутність єдиного визначення поняття нематеріальні активи, оскільки воно є причиною виникнення диспропорцій у розумінні термінології з даної тематики і призводить до неоднозначного трактування та неможливості сформулювати єдину думку у фахівців - практиків, яка б мала сталий і незмінний характер.

Особливо гостро це питання стоїть перед суб'єктами господарювання, які ведуть зовнішньоекономічну діяльність, міжнародних компаній та підприємств іноземним капіталом, оскільки некоректне розуміння і трактування даних впливає на показники фінансової звітності, і як наслідок – на прийняті управлінських рішень.

науковій літературі нематеріальні активи визначаються як активи, які не мають матеріально-речової форми, але приносять підприємству додатковий прибуток або створюють умови для його отримання. Згідно з Положенням (стандарту) бухгалтерського обліку 8 «Нематеріальні активи» нематеріальний актив - це немонетарний актив, який не має матеріальної форми та може бути ідентифікований. Нематеріальні активи входять в склад необоротних активів і утримуються підприємством з метою використання протягом більше одного року (або одного операційного циклу, якщо він перевищує один рік) для виробництва, торгівлі, в адміністративних цілях чи надання в оренду іншим особам [1].

На відміну від П(С)БО 8 Податковий кодекс України акцентує увагу на праві власності на нематеріальні активи. Так у п.п. 120 пункту 1 ст. 14 Податкового кодексу України визначено, що нематеріальні активи - право