

ESSENCE, OBJECTIVES AND LEGAL REGULATION OF LABOR AND WAGE ACCOUNTING

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Abstract

Accounting for labor and wages is a central issue in the entire accounting system of an enterprise. Any process of economic activity is associated with the costs of not only means (objects) of labor, but also with the costs of living labor [2]. Each employee of an enterprise who works for hire receives a salary from the employer for the work done - a certain amount of money that compensates for his labor costs and provides him with a certain level of satisfaction of personal needs, as well as the needs of his family members, which can take two forms - monetary (the most acceptable) and material [1].

Keywords: forms, systems, amounts, remuneration, material incentives, results, bonuses, additional payments, allowances and social benefits.

Introduction

Wages are a complex economic phenomenon because:

1. for the employer, wages represent production costs, and he tries to minimize them;
2. For the employee, wages are income, and he seeks to maximize it by stipulating a sufficiently high level of payment;
3. wages are closely related to prices, primarily for consumer goods and services. The higher the price of consumer goods and services, the less can be bought with the wages paid to the employee, the lower the level of satisfaction of his needs, the greater the gap between nominal and real wages. Both the employee and the employer, when negotiating payment terms, must take into account the level and dynamics of prices for consumer goods;
4. wages are closely related to differences in the complexity of the work performed. The more complex the work performed, the more it requires knowledge, experience, mental and physical effort, the more right, ceteris paribus, the employee can claim increased pay for his work. Thus, wages require the comparison of different types of work in terms of their complexity and determination of the worker's skill level [4].

The labor income of each employee is determined by their personal contributions, taking into account the final results of the enterprise, is regulated by taxes and is not limited to maximum amounts. The minimum wage for employees of enterprises of all organizational and legal forms is established by law [2].

Payroll accounting should be organized in such a way as to help increase labor productivity, improve the organization of labor standards, make full use of working time, strengthen labor discipline and improve product quality [3].

Labor and wage accounting rightfully occupies one of the main places in the entire accounting system of an enterprise. Its most important tasks are:

1. make settlements with staff within the established time frame wage companies;
2. timely and correctly include in the cost of products (works, services) the amount of accrued wages and contributions to social insurance authorities;
3. collect and group indicators on labor and wages to compile the necessary reporting [1].

The organization of remuneration at enterprises is determined by the current forms of remuneration, as well as labor legislation. The task of an enterprise accountant is to promptly request all the necessary documents for calculating wages, correctly perform calculations, and include the accrued amount in expenses (in cost).

This is the task of the accountant as a performer; nevertheless, organizational issues regarding the application of forms of remuneration and the rational use of working time are resolved by the head of the enterprise and his services. According to current legislation, enterprises enjoy complete independence in choosing forms of remuneration for workers [4].

In a market economy, in accordance with changes in the economic and social development of the country, the policy in the field of wages, social support and protection of workers also changes significantly. Many functions of the state for the implementation of this policy are transferred directly to enterprises, which independently establish the forms, systems and amounts of remuneration and material incentives for its results. The concept of "wages" has been filled with new content and covers all types of earnings (as well as various bonuses, additional payments, allowances and social benefits) accrued in cash and in kind, including amounts accrued to employees in accordance with the law for time not worked (annual vacation, holidays, etc.) [3].

Accounting in the field of wages is regulated by strict rules and a large number of regulatory documents that regulate accounting and control at the enterprise, approved by the Ministry of Finance of Uzbekistan, the State Statistics Committee of the Uzbekistan, the Ministry of Labor of Uzbekistan, the Labor, Civil and Tax Codes of Uzbekistan [6].

1. The main fundamental document of our country - the Constitution of the Uzbekistan - has the highest legal force, direct effect and is applied throughout the territory of Uzbekistan, contains articles that are completely and quite definitely devoted to labor in the country.
2. Labor Code of Uzbekistan.

The code addresses the following aspects of labor relations:

- 1) the emergence of labor relations and the procedure for concluding employment contracts between the enterprise and its employees;
- 2) duration of working hours and rest time (weekends, holidays, vacations);
- 3) work routine and labor discipline;

- 4) organization of labor protection;
- 5) features of regulation of wages for certain categories of workers: women, workers under the age of 18, workers working part-time, etc.;
- 6) issues of protecting the labor rights of workers;
- 7) liability for violation of labor laws.

The Ore Code is intended to establish the level of working conditions and the protection of labor rights of workers. Violation of any article of the Labor Code is a serious illegal act and is punishable administratively or criminally, therefore, compliance with the rules established in its articles is mandatory for all managers and employees [6].

Summarizing the above, we can say that the labor legislation of Uzbekistan includes regulations, which include individual federal laws, acts of labor legislation of the republics within Uzbekistan, decrees and orders of the President of Uzbekistan, decrees and orders of the Government of Uzbekistan, regulations of the Ministry of Labor of Uzbekistan, and etc. In addition, the regulatory framework is acts of local government bodies and local regulations containing labor law norms adopted by the employer.

The Labor Code of Uzbekistan establishes a general provision on the basis of which local government bodies have the right to apply acts containing labor law norms within their competence.

Thus, local government bodies can apply regulations in the field of labor law that determine the social protection of people with disabilities, large families, and the operating hours of those organizations that are located on the territory of the relevant local government body. In addition, local government bodies are engaged in the employment of citizens in newly created and existing jobs, provide additional measures to improve working conditions, and develop measures to prevent injuries and occupational diseases. Local regulations can regulate various production issues: labor discipline in the organization, remuneration of workers, the procedure for working with information that constitutes a trade secret or is the personal data of employees, etc. A local regulation is not any order of the manager, but only one that is addressed to the unlimited circle of employees of this organization and is designed for repeated use.

Consequently, local government bodies apply, within the limits of the rights granted to them, acts containing an increased level of legal guarantees. If the employer has adopted a local regulatory act that worsens the situation of employees in comparison with labor legislation, then it is considered invalid [2].

The application of local regulations is associated, first of all, with the managerial functions of the employer, his management of the process of selecting employees with whom an individual employment contract was concluded. The peculiarity of local regulations is that they all have legal force only within the framework of a specific organization.

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