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## **INFORMATION TECHNOLOGIES IN THE ACCOUNT OF CALCULATION OF EMPLOYMENT PAYMENT FOR EMPLOYEES**

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**Purpose and objectives.** The purpose of this work is to reveal and improve the theoretical and methodological and practical principles of the organization of accounting and analysis of labor and its payment in the context of the use of modern information technologies.

To achieve this goal, the following tasks were addressed:

- to disclose the essence of payments for pay as a socio-economic and accounting-analytical category;
- to identify the peculiarities of the organization of accounting and audit of payroll calculations in the use of modern information technologies;
- to open methodological approaches to the evaluation of information accounting systems for payroll calculations;
- identify the main directions of improving the organization of accounting for payroll calculations in the use of modern information systems.

**Object and subject of research.** The object of the study is business transactions related to payroll calculations in the use of modern information technology in the enterprises of manufacturing industry of Ukraine.

**Subject of research** - a set of theoretical and organizational principles of accounting, reporting of payroll calculations in the context of the use of modern information technology.

**Research methods.** In the study of the organization of accounting and analysis of labor and its payment on the basis of modern information technologies, methods of comparison, analysis and synthesis, induction and deduction are applied.

In the process of studying the peculiarities of information systems for calculating payroll calculations at enterprises of different forms of ownership and management, tabular, graphical and sociological methods of research were used.

**Research results:** Today, enterprises are rapidly equipped with information technologies, which enables them to accumulate data both on the carriers of information and directly in the registries. The use of information technology allows you to get the information that is needed in the shortest possible time. Automated systems play an important role in the accounting activities of any institution and greatly simplify work.

In order to identify the peculiarities of using information technologies by different groups of enterprises, it is necessary to identify the main directions of the study of methodology and the organization of accounting for payroll calculations. The division of enterprises into groups is conditioned by the use of various bill plans that directly affect the organization of accounting.

The revealed features of the organization and the methodology of accounting for payroll calculations for selected groups of enterprises should be taken into account when developing an automated accounting and analytical system.

In the territory of our country, programs of automation of accounting and wages of such developers are most often used:

- M.E.doc;

- IP - pro;
- MASTER: Accounting.

Information systems provide an opportunity to calculate the amount of wages in terms of activities, which accounts for a single social contribution. This is definitely one of the main advantages of information systems.

In accounting for wages, modern means of computer technology are used, which ensures the rational use of material resources and reducing the material consumption of production.

Automation of information processing and accounting of labor and wages encompasses a whole range of tasks in synthetic and analytical accounting and auditing. The prerequisite of this is the organization of centralized databases at the places of information processing.

The technological process of processing and obtaining information on accounting, labor audit and wages consists of the following stages: preparation of primary information; calculation of the amounts of payment and deductions, according to the codes of types of payments and deductions, the issuance of initial information; control and correction of the resulting information. The choice of the options for the use of AWP (automated workplace) accountant takes into account a number of specific conditions for solving problems such as: the number of workers and units, as well as the terms of remuneration; a method of documenting the primary information used in accounting for wage labor; composition of other tasks solved by means of AWM in divisions.

**Conclusions.** Using a personal computer, using the software "MASTER: Accounting", the accountant will easily find the document he needs, form a payment order and pay wages to employees.

"MASTER: Accounting" is set up by the accountant himself according to the specifics of the organization of accounting in the enterprise, in accordance with the current legislation and the existing forms of reporting. With the help of the program, the accountant automates funds, payments with organizations, salaries, and more.

With this program, you can do the following:

- a) to index wages in the program;
- b) form liabilities and payment orders;
- c) to create cash documents;
- d) calculate losses on non-current assets;
- e) record the records and provide services in the program;
- e) to calculate vacation and wages;
- Yes) to count the hospital;
- g) to make an estimate of the institution;
- c) to form reports, etc.

The availability of AWMs at each workplace and their integration into the network will significantly increase the quality of work of employees and will enable the employees of the management department to receive information, free the accountant from routine work on the processing of economic information.

**Keywords:** *information technologies, accounting, employees.*