
METHODICAL APPROACHES TO CONTROL IN ACCORDANCE WITH THE INNOVATIONS OF LABOR LEGISLATION



Ye. V. KALIYUHA,
Doctor of Economic Sciences
National University of Life and Environmental Sciences of Ukraine
ORCID: 0000-0001-9057-7476
E-mail: kalyuha.e@nubip.edu.ua



O. O. KALYUGA,
student
National University of Life and Environmental Sciences
of Ukraine

Abstract. *In Ukraine the Labor Code (adopted in 1971) is currently in force, the content of which does not comply with the social and political requirements of the country as well as the international cooperation directions. Subsequently, 95 clarifications, additions and amendments have been made and Labor Code Draft has been developed.*

The article is devoted to applying control techniques, whose implementation is based on the Labor Code Draft innovations in line with scientifically developed and proven in practice, approaches to national and international standards. In the course of the study, two groups of methodological techniques (both generally scientific and own) have been proposed, with relevant examples of remuneration.

The composition of methodological techniques is determined by generally scientific methods, such as analysis and synthesis, induction and deduction, analogy and modeling, abstraction and concretization, systems analysis, functional cost analysis.

Own–organoleptic technique (inventory, control measurements of work performed, sample and continuous observations, technological and chemical–technological control, examinations, official investigation, experiment); computational–analytical technique (economic analysis, statistical calculations, economic–mathematical methods), documentary technique (information modeling, document research, in–house inspections, normative and legal regulation), generalization and implementation of control outcomes (documentation of intermediate control outcomes, analytical grouping, investigative and legal justification, systematic grouping, decision–making and control over their implementation) have been studied.

Both characteristics and application of the control methodological techniques in line with the labor legislation innovations are illustrated by statistical figures of financial and economic activities in Ukraine, in particular the composition of the

Labor Code Draft; innovations of the labor legislation draft, the unemployment rate in Ukraine over the last four years; types of employment contracts; advantages and disadvantages of remote work, etc.

The application of the whole range of techniques for controlling wages should be used due to the Labor Code adoption, which is extremely important to provide its effectiveness, as their rational combination contributes to the reliable calculation, maintenance and payment of wages, increasing welfare as each employee, the enterprise and the country in general.

Keywords: *types of employment contracts; remote work; control; techniques to control; methods; innovations in labor legislation; wages*

Introduction.

According to Article 43 of the Constitution (1996), Ukraine provides for the right of everyone to work, which makes it possible to receive real wages in conformity with the qualification requirements, professional and business qualities and work outcomes. Wages are calculated proportionally to the time worked or depending on manufacture. Compliance with current legislation on the basis of applying control is a prerequisite for the correct calculation, deduction from wages and their payment. Accordingly, objective control over payroll contributes to effective motivation of employees to perform control functions, the implementation of which is based on scientifically developed and proven methodological techniques.

Analysis of recent research and publications.

Bilukha, Vasilik, Gaidutsky, Davydov, Kuzhelnny, Linnik, Chumachenko, Savchuk and others have studied topical issues of the financial control methodological techniques. Nevertheless, conceptual theoretical and practical issues of methodological techniques how to introduce innovations into labor legislation remain insufficiently studied and controversial.

The purpose of the article is to analyze the essence of methodological techniques to financial controlling of wages theoretically and methodologically in the context of the labor legislation innovations that will contribute to reliable payroll and determine its role in improving welfare as well as social and economic development.

Materials and methods of research.

When determining the control methodological techniques, the following methods were used: generally scientific methods of cognition the phenomena and processes related to the essence of wages in the context of the labor legislation innovations; methods of theoretical generalization, grouping, comparison and the historical method to analyze all existing techniques regarding formation and payroll as an economic category; bibliographic analysis to identify trends in the theory and methodology of payroll control in research; abstract–logical and method of causation to determine the elements of accounting policies for labor costs; analysis, synthesis, abstraction and generalization to substantiate the features of reflecting payroll calculations in accounting and reporting.

Results of the research and their discussion.

The labor legislation analysis specifies the need to urgently change its application. The valid Labor Code (1971) was adopted in 1971 and over the 50 years of its operation almost every article has been amended. Recently, 95 editions of the Code have been included in the Code.

According to Article 94 of the Labor Code Draft (2019), wages are remuneration, calculated, as a rule, in monetary terms, which the owner or his authorized body pays to the employee for the work performed. The implementation of labor relations in accordance with the Constitution of Ukraine (1996) establishes the rights and obligations between employers and employees, creates appropriate working conditions and protects their interests. The Draft peculiarity is a comprehensive solution and strengthening of social and labor relations, unification of labor legislation, simplification of procedures for hiring and using employees, radical changes in the entire labor system. These factors will help build an open economy in Ukraine as a part of the European and world community and is a prerequisite for the Association Agreement with the EU.

The Draft is divided into 10 sections providing for 98 articles. The following are the main changes provided for in the draft (Table 1).

Currently, techniques are important, that is, methodological techniques of monitoring the correctness of payroll and timely payment of wages. Innovations of the labor legislation draft are presented in Fig. 1.

The main techniques of labor control and payment in the context of innovations in labor legislation are: compliance with current legislation; the validity of applying labor resources and payroll and its components; compliance with work tariffs and wages. The identified problematic issues contribute to, first, elimination of violations, if any, secondly, the control improvement (Kalyuga & Kuzik, 2021).

In the scientific literature as well as in practice it is advisable to use two groups of methods (general and own) to control payrolling in accordance with national and international standards (Baranov, 2011; International Standards on Auditing, Assurance and Ethics, 2010; International standards for quality control, audit, 2015; Kaliuha et al., 2021).

1. The generally scientific methods include:

- Analysis and synthesis. The analysis determines the unemployment dynamics, which is especially important in the terms of pandemic; the average salary in Ukraine is analyzed and its value is compared with foreign countries; the level of remuneration by category of employees.

1. Structure of the Labor Code Draft

General provisions	Guarantees and compensations
Employment relations and employment contract	Liability of the employee
Working hours	Individual labor disputes
Recreation	State supervision (control) over compliance with labor legislation
Remuneration	Final provisions

Source: compiled on the basis of data (Labor Code of Ukraine, 2019).

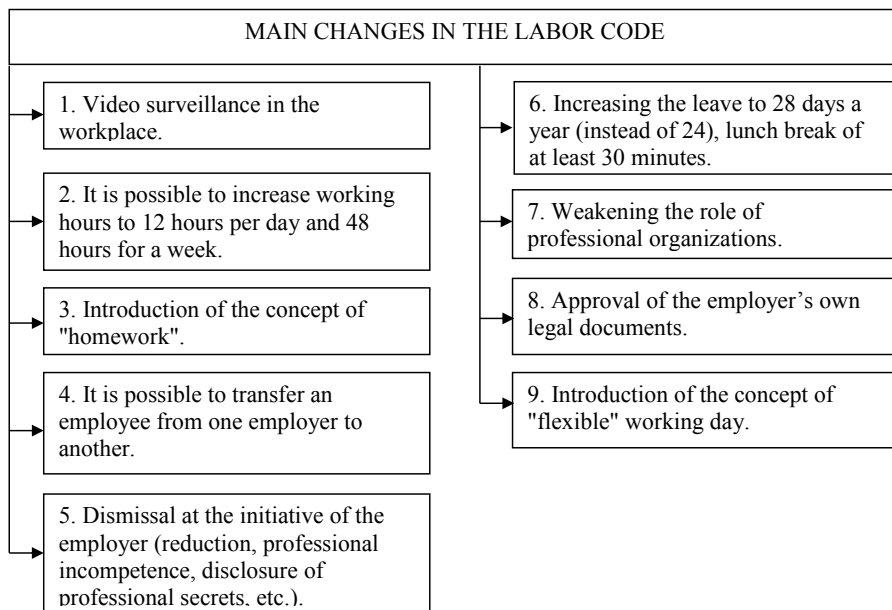


Fig. 1. Innovations of the Labor Legislation Draft

Source: compiled on the basis of data (Labor Code of Ukraine, 2019).

- Induction and deduction. The induction method is implemented in storing analytical data on payrolls under employment contracts for these types, as well as by categories of civil servants, types of payments, structural payments. Deductions (or inductions) are made when there is foreign trade subcontracted by the state to the extent that there is an obvious compromise on a certain standard and the cost of the compromise for a certain amount and in general.
- Analogy and modeling. An analogy is established as a control method whereby the government assigns the amount of salary paid to several one-way subscribers in accordance with the standards of practice.
- Modeling is applied at the planned release of new products, the distribution of property rights and in the warehouse of the basic, prepaid wages, as well as those who care and compensate for wages.
- Abstraction and concretization.
- Systems analysis.
- Functional–cost analysis.
- 2. Own methodological acceptance of control is provided on the basis of practical information on the complex of economic disciplines, taking into account all economic achievements. Control techniques are presented by the following methods:
 - 2.1. Organoleptic methodological techniques: inventory, control measurements, work monitoring, vibration and technical monitoring, technological and chemical control, examination, research services.
 - 2.2. Calculation and analytical methods of control include economic analysis, statistical calculations, economic and mathematical methods.
 - Economic analysis is applied in payrolling by categories of em-

employees, structural units and comparing these figures with similar enterprises.

- Statistical calculations in the control process are used when comparing accrued wages in the current and previous periods.
- Economic and mathematical control methods are applied to determine the list of various factors of the payroll level for each category of employees.

2.3. Documentary methods of control are information model, advanced documents, cameral revisions, and legal regulation.

- Information modeling is applied to control the way according to the planned fund, the actual payment is correct in the presentation of its statistical reliability.
- Post processing of documents as a methodological method of documentary control is recorded by ensuring the reliability and correctness of the original documents.
- Cameral reconciliations are pasted into the list of work cards to confirm the correctness of the calculation of income tax as the amount of tribute taken from them.
- Normative legal regulation is applied in accordance with the established procedure for the payment of wages, reduced from it in accordance with the current regulatory legal acts.
- A group of inadequacies to live in a systematic and chronological order, as well as violate the procedure for remuneration (basic and additional payments), reduced from wages.

2.4. Publication and implementation of control outcomes. To get revenge: documenting the results of production control, analytical grouping, investi-

gative and legal regulation, systematic grouping, decision-making and control over things.

- Documentation of the production control results is observed at the intermediate stages of control calls in the presence of the entire consumer (transfer of materials to the court of the organization when paying wages to "dead souls").
- Analytical grouping to stay on the path of statistical groups towards perceived shortfalls.
- Investigative and judicial substantiation lies in previous documents according to the assessments, as passed by the current legislation and.
- Group systematization – the transfer of visualized deficiencies into the act of the control run and submission to chronological and chronologically-systematized orders. Chronological history stagnates as a way to group shortages and breakdowns depending on the regulatory legal acts that have occurred in the process of paying wages. Chronological systematization of methods that should be implemented in the process of chronological dating and systematization according to economically one-sided operations.
- The decision to control the results of control is made by the viewers of orders, systematization of the shortcomings that have appeared in the process of control calls.

Since the beginning of 2020, as a result of the spread of COVID-19, the labor market techniques in Ukraine and around the world have changed dramatically. Employees do not always find work, the analysis of the number of unemployed in Ukraine over the last four years (2017–2020) is given in Fig. 2.

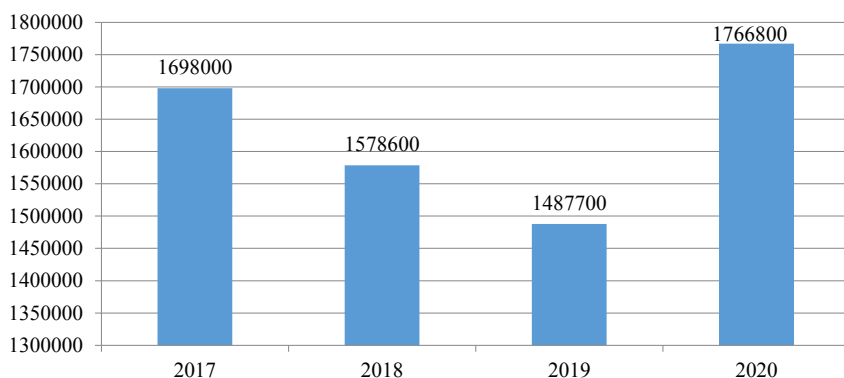


Fig. 2. The number of unemployed people in Ukraine in 2017–2020

Source: compiled on the basis of data (The State Statistics Service of Ukraine, 2020; The State Employment Service of Ukraine, 2020).

The information in Fig. 2 shows the figure's negative dynamics, it reduces by 4.05 %.

The Draft has seven types of labor contracts (Fig. 3). The parties can amend the contract in a new edition. Contracts are concluded by mental consent of employees and in accordance with the law (from the moment the decision is made

to the court) on the refusal of pilgrims, subsidies, the right to material assistance on safety issues, etc.

Sources of labor inspection and payment are: statistical labor reporting, business plans for economic and social development, employment contracts (fixed-term, indefinite, for work duration, work at home or remotely),

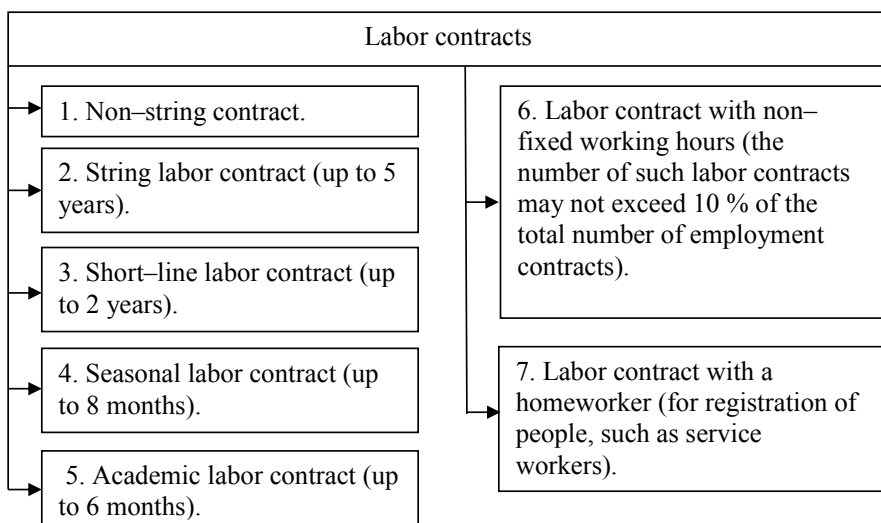


Fig. 3. Classification of labor contracts

Source: compiled on the basis of data (Labor Code of Ukraine, 2019).

self-supporting tasks, technological maps, primary documents accounting of labor and its payment (orders for part-time work, registration sheets of a tractor driver, travel documents of a car, timesheets, etc.), cumulative information of accounting for the use of machine-tractor fleet, vehicles, journals for accounting works and expenses, settlement and payment information, summary information on payroll by composition and categories of employees, personal accounts, accounting book of settlements with depositors, accounting registers (journal-order No 5, type-scripts), etc.

In the real situation in Ukraine there are a large number of subordinates of the government who are transferring employees to domestic work. The scale of the coronavirus pandemic in Ukraine is in full swing, daily remote work is still widespread and will continue to grow. With regard to the existing work conditions, it is necessary to transfer the legislation on labor regulation to practice (Kaliuha et al., 2021).

Due to the pandemic in Ukraine and the world, the labor relations reforms will be aimed at remote (home) work

and controlling the employees' work, as well as consolidating modern methods of violating labor discipline. Advantages and disadvantages for doing business at home are shown in the Table 3.

There are many reasons to stop unconventional techniques to exercising labor rights and labor rights in suspension:

Continuous observations are implemented during time surveys and compare them with the norms used in payroll.

Technological control should be used in the process of engineering and technical preparation of production, determining the quality of products, its compliance with technical conditions (controlled by the technical control department and other services of the business entity during the previous, current and subsequent control).

Chemical-technological control should be applied in laboratory analysis to determine the quality of raw materials, quality characteristics of products, compliance with approved recipes and, accordingly, taking into account the data obtained for the calculation of wages to employees.

Various types of examinations are used in the forensic accounting exam-

3. Advantages and disadvantages of remote work

For the employee		Usefulness for business
Advantages	Disadvantages	
Work at your own place.	Problems of self-control.	Attracting and retaining employees.
Saving time and money.	Lack of socialization.	Increased productivity.
Less hospital.	Lack of career growth.	Cost reduction.
More time for family / friends.	No isolated workspace.	Opportunity to hire the best.
Opportunity to travel.	Physical form.	
More amenities.		
Easier to concentrate.		
High mobility.		

Source: compiled by (Fedorychak, 2020).

ination of primary documents to calculate wages in compliance with valid law.

The official investigation is carried out in the process or at the end of the control measure to find out the circumstances that led to violations of applicable law on payroll.

The experiment is used to test at the stage of preparation for the manufacture of the experimental sample by comparing the degree of implementation of the planned tasks for the manufacture of products with the planned level of payroll.

Conclusions and future perspectives of the study.

The method of control is given in accordance with the innovations of labor legislation, the content of which embodies the international experience and socio-economic processes of the country. In accordance with the adoption of the Labor Code in Ukraine, approaches to its implementation are changing. Regulatory bodies receive economic tools for work. This will reduce the working hours of regulatory authorities, the efficiency of results and budget savings.

References

1. Constitution of Ukraine: Document No 254k/96–VR. (1996). Retrieved from <http://zakon5.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>
2. Code of Labor: Document No 322–VIII. (1971). Retrieved from <https://zakon.rada.gov.ua/laws/show/322-08>
3. Labor Code of Ukraine: Draft No 2410. (2019). Retrieved from http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=67331
4. Kalyuga, O. O., & Kuzik, N. P. (2021). Oblik vyplat pracivnykam pidpriemstva v konteksti zakonodavchyykh zmin [Accounting for payments to employees in the context of legislative changes]. Materials of the VI All-Ukrainian student scientific-practical. Conference "Accounting, Taxation, Control and Analysis in Intensifying the Activities of Economic Entities". Kyiv: NULES of Ukraine.
5. Baranov, V.V. (2011). Svitovyi dosvid pobudovy efektyvnoi systemy oplaty pratsi na pidpriemstvi [World experience in building an effective system of remuneration at the enterprise]. Scientific works of Kirovograd National Technical University. Economic Sciences, 20, 139–145.
6. International Standards on Auditing, Assurance and Ethics: 2010 Edition. Trans. from English Seleznev, O. V., & Olkhovikov, O. L. Kyiv: IAMCAU STATUS LLC.
7. International standards for quality control, audit, review, other assurance and related services: 2015. Trans. from English Olkhovikov, O. L., & Seleznev, O. V. Kyiv: MFB, APU.
8. Kaliuha, Ye. V., Pabat, V. O., & Kalyuga, O. O. (2021). Stan ta perspektyvy pidhotovky fakhivciv u navchalnykh zakladakh [Status and prospects of training specialists in educational institutions]. Modern innovation management and financial analysis: methodology and practice. Monograph by ed. Bolgar, T. M. Dnipro: Alfred Nobel University.
9. The State Employment Service of Ukraine. The situation on the labor market in January–August 2021. Retrieved from <https://www.dcz.gov.ua/analytics/all>
10. The State Statistics Service of Ukraine. Unemployment. Retrieved from <http://www.ukrstat.gov.ua>
11. Kaliuha, Ye., Pabat, V., & Kalyuga, O. (2021). The minimum living wage in Ukraine. National and world financial and economic systems in the face of modern challenges. Collective monograph. Verlag SWG imex GmbH, Nürnberg, Deutschland.
12. Fedorychak, V. (2020). Remote work from home. Retrieved from <https://lemarbet.com/ua/razvitie-internet-magazina/udalennaya-rabota>

Є. В. Калюга, О. О. Калюга (2021). МЕТОДИЧНІ ПРИЙОМИ ПРОВЕДЕННЯ КОНТРОЛЮ ВІДПОВІДНО ДО НОВАЦІЙ ТРУДОВОГО ЗАКОНОДАВСТВА.

BIOECONOMY AND AGRARIAN BUSINESS, 12(3-4): 70-78.

<https://doi.org/10.31548/bioeconomy2021.03-04.070>

Анотація. В Україні на сьогодні застосовується Кодекс законів про працю (КЗпП, 1971), зміст якого не влаштовує суспільно–політичне життя країни та напрями міжнародної співпраці. В результаті законотворцями було внесено 95 уточнень, доповнень, правок і розроблено проєкт Трудового кодексу України.

Стаття присвячена дослідженню застосування методів контролю, реалізація яких базується на нововведеннях проєкту Трудового кодексу відповідно до науково–розроблених і перевірених на практиці підходів до національних і міжнародних стандартів охорони праці. Під час проведеного дослідження запропоновано дві групи методичних прийомів (загальнонаукові та власні) з наведенням відповідних прикладів із оплати праці.

Склад методичних прийомів визначено як: загальнонаукові – аналіз і синтез, індукція та дедукція, аналогія та моделювання, абстракція та конкретизація, системний аналіз, функціонально–вартісний аналіз; власні – органолептичні; розрахунково–аналітичні; документарні; узагальнення та реалізація результатів контролю, з відповідною структуризацією та описом елементів підгруп.

Теоретична характеристика та прийоми застосування методів контролю відповідно до новацій трудового законодавства проілюстрована, зокрема, структурою законопроєкта Кодексу законів про працю України; новаціями проєкту трудового законодавства; кількістю безробітних в Україні за останні чотири роки; видами трудових договорів; перевагами та недоліками дистанційної роботи тощо.

Застосування широкого комплексу методів контролю заробітної плати має бути використано в зв'язку з розробкою оновленого КЗпП, що надзвичайно важливо для забезпечення його ефективності, оскільки їхнє раціональне поєднання сприяє достовірному нарахуванню та виплаті заробітної плати, в результаті збільшуватиметься добробут як кожного працівника, суб'єкта господарювання, так і країни загалом.

Ключові слова: види трудових договорів; дистанційна робота; контроль; методичні прийоми; новації трудового законодавства; оплата праці