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### **LEGAL REGULATION OF THE ACCOUNTING AND AUDIT OF PAYMENTS TO THE COMPANY'S EMPLOYEES UNDER THE CONDITIONS OF MARITAL STATE**

*Abstract. The process of law-making in Ukraine is an important stage in the development of statehood for the restoration of the system of national law. One of the leading places in this system is occupied by a set of legal norms that require optimal legal regulation of labor relations as the main ones, which comprehensively cover all spheres of public life of citizens and the state.*

*Keywords: legislation, regulation, martial law, law of Ukraine, payments to employees, accounting, audit.*

Theses materials. To date, there are about 70 normative acts in force in Ukraine that regulate relations between enterprises and organizations and employees on the payment of labor. Many of these legislative acts have undergone significant changes in recent years. Some of them still need radical transformation and revision of basic provisions, because the transition to market relations, the formation of private property, and the labor market could not but affect the development of individual and collective labor relations. Therefore, a different approach to their legal regulation is necessary.

The Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated July 16, 1999 N 996-XIV defines the legal basis of regulation, organization, accounting and financial reporting in Ukraine [1]. In Article 1, accounting is defined as "the process of identifying, measuring, registering, accumulating, summarizing, saving and transmitting information about the company's activities to external and internal users for decision-making."

So, for example, the Labor Code of 1971 and some normative acts do not fully regulate labor relations. Therefore, a new draft of the Labor Code of Ukraine has been developed, which reflects the real Ukrainian reality in economic, social, political and legal activities. On May 7, 2022, the Law of Ukraine "On De-Sovietization of the Legislation of Ukraine" dated April 21, 2022 No. 2215-IX, which made significant changes to the Labor Code of Ukraine, entered into force. The concept of "workers" has been changed to "employees", as well as "owner or body (person) authorized by him" to "employer". According to Article 10, the purpose of the collective agreement is to coordinate the interests of employees and employers. In accordance with Article 21, an employment contract is defined as an

agreement between an employee and an employer, according to which the former undertakes to perform the work specified in this agreement, and the latter undertakes to pay the employee a salary and provide working conditions necessary for the performance of work, provided for by labor legislation, collective contract and agreement of the parties. According to Article 32. The employer has no right to transfer an employee to a job that is contraindicated for him due to his health condition. According to Article 158, the employer is obliged to take measures to facilitate and improve the working conditions of employees through the introduction of modern technologies, achievements of science and technology, means of mechanization and automation of production, ergonomics requirements, better experience in labor protection. According to Article 193, for workers under the age of eighteen, the production standards are established based on the production standards for adult workers in proportion to the reduced working hours for persons under the age of eighteen.

The Law of Ukraine "On the Organization of Labor Relations in the Conditions of Martial Law" [2] defines the peculiarities of the labor relations of employees of all enterprises, institutions, organizations in Ukraine, regardless of the form of ownership, type of activity and industry affiliation, as well as persons who work under an employment contract with physical persons, during the period of martial law. It introduces restrictions on the constitutional rights and freedoms of a person and a citizen in accordance with Articles 43 and 44 of the Constitution of Ukraine. Article 2 defines the specifics of concluding an employment contract in terms of its form upon agreement of the parties, the use of a trial condition for any category of employees.

Article 3 provides for the employer's ability to transfer an employee to another job that is not stipulated by an employment contract, without his consent (except for an area where active hostilities are ongoing). Articles 4 and 5 determine the specifics of terminating the employment contract at the initiative of the employee and the employer. Article 6 defines the specifics of establishing and accounting for working time and rest time: the normal duration of working time should not exceed 60 hours per week; and reduced working hours - 50 hours per week; the possibility of establishing a five-day or 21 six-day working week; reducing the duration of weekly uninterrupted rest to 24 hours. According to Article 11, during the period of martial law, the effect of certain provisions of the collective agreement may be suspended at the initiative of the employer. Article 12 stipulates that during the period of martial law, annual basic paid leave is granted to employees for a duration of 24 calendar days, the employer may deny the employee any type of leave if he works at critical infrastructure facilities; an employee can take leave without salary for an unlimited period of time.

According to Article 14, trade unions must contribute as much as possible to ensuring the defense capability of the state and provide public control over minimum labor guarantees.

Accounting, control and analytical processes are carried out in accounting and other functional divisions of the management apparatus, which requires a clear definition of the tasks and functions of each of these divisions and individual

officials. For this purpose, it is worth building an organizational and functional model of accounting and other divisions.

In order to organize accounting, control and analysis of economic activity as management functions, it is necessary to define structural divisions, their tasks, build an organizational structure of the accounting service, regulate the work of the accounting apparatus (regulations on accounting, schedules for going to work, etc.), processes of accounting, control, analysis, technology of these processes on the PC (for example, the operator's work instructions for individual accounting tasks), to determine the nature of the work of non-accounting services in their performance of accounting work.

The specified types of organization of accounting, control and analysis of economic activity are the organizational support of these management functions. Therefore, organizational support for accounting, control and analysis is the structure of the accounting apparatus, the content of its tasks and functions, the regulation of accounting, control and analytical processes and the operation of the apparatus itself.

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