

ROSZHELDOR
Siberian State Transport University

Payroll accounting

Done by: postgraduate D.Matskova
Group: MFA-101

Novosibirsk,2021

Overview

Introduction

1. Rationale of the research
2. Aim & objectives of the research
3. Research subject & object
4. Research methods
5. Theoretical background

Conclusion

References

Rationale of the research

- The standard of living of the population depends on their earnings. For the majority of people, wages are the main source of income. Issues related to wages, including their size, method of accrual and form of payment, deductions from wages and others, are among the most relevant for both employees and employers. Wages are one of the key items in the costs of the enterprise, analysis and optimization, which will reduce the costs of the organization.

Aim & objectives of the research

- Aim: Generalization of theoretical provisions and consideration of payroll accounting issues on the example of JSC PO Sever.
- Objectives:
 - to reveal the economic essence of wage accounting;
 - to determine the organizational and economic characteristics of JSC Po "North";
 - to describe the current state of wage accounting;
 - to analyze the labor force of JSC PO Sever
 - to offer measures to improve accounting in JSC PO Sever

Research subject & object

- The object of the study is the salary in JSC PO Sever

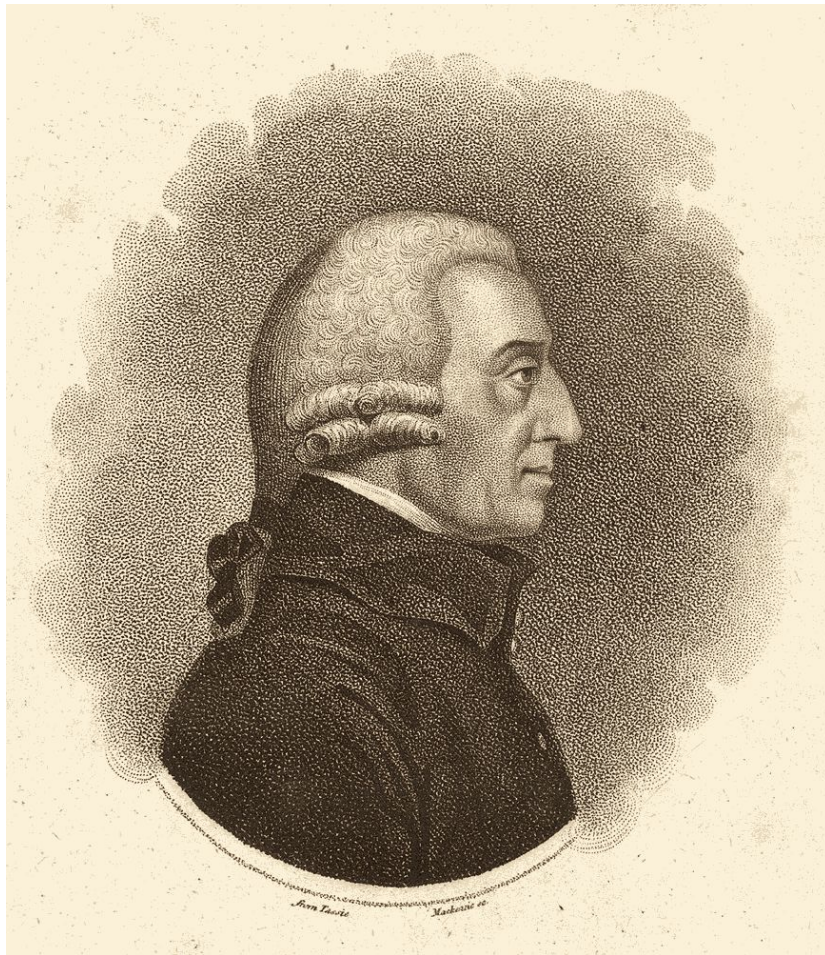
The subject of the study is the payroll accounting system

Research methods

Qualitative methods	Quantitative methods
Interview	Mean
Focus group	Variance
Case study	Standard Deviation
Observation	Correlatoin
Record keeping	Data collection Sampling

Theoretical background

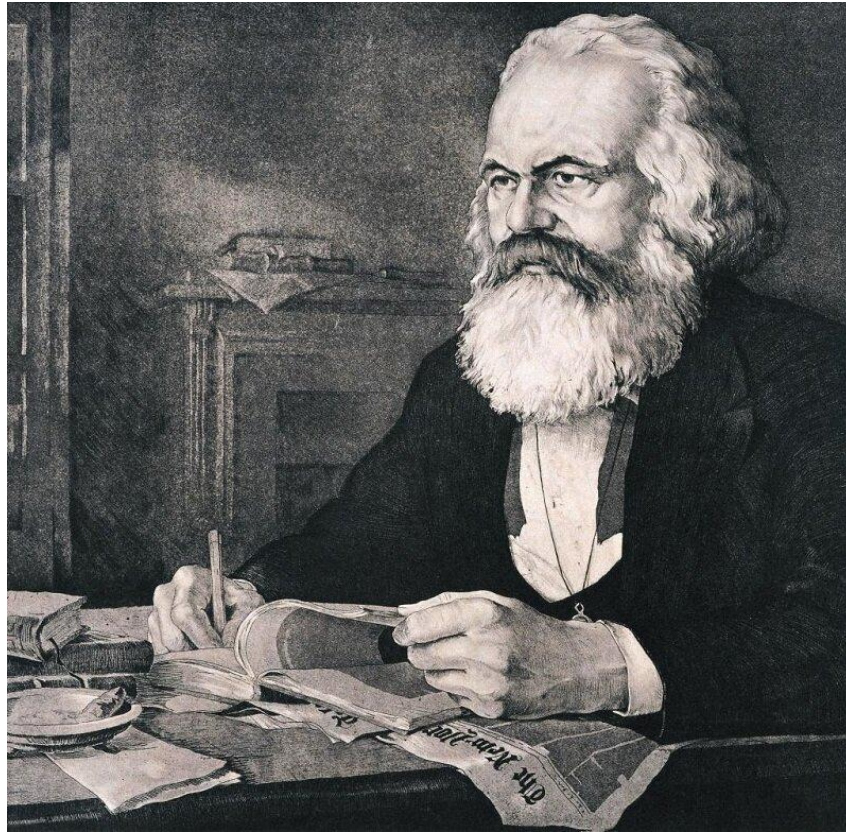
Adam Smith 05.06.1723 – 17.07.1790



David Ricardo 18.04.1772 – 11.09.1823



Theoretical background



Karl Heinrich Marx 05.05 1818 – 14.03.1883

References

1. Bychkova S., Badmaeva D., Buhgalterskij uchet i analiz: uchebnoe posobie. Standart tret'ego pokoleniya. – SPB.: Piter, 2016. 512 s.
2. Mislavskaya N. A., Polenova S. N. Buhgalterskij uchet: uchebnik. M.: Izdatel'sko-torgovaya korporaciya «Dashkov i K», 2017. 592 s.
3. Safonova M. F., Yasmenko G. N. i dr.; Buhgalterskij uchet i audit: Uchebnoe posobie / YU. pod redakciej YU. I. Sigidova i G. N. YAsmenko. – M.: INFRA-M, 2016. 407 s.

ROSZHELDOR
Siberian State Transport University

Payroll accounting

Done by: postgraduate D.Matskova
Group: MFA-101

Novosibirsk,2021