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**Monongi Nioyi Marly**

## ECONOMIC ANALYSIS OF EMPLOYEE BENEFITS

A sufficient level of available resources of the enterprise is a prerequisite for its effective operation. Therefore, a full economic analysis of the use of labor resources, increasing productivity, including analysis of labor costs is necessary to make rational management decisions on the optimal use of personnel of the enterprise.

To effectively conduct an economic analysis of employee benefits, the first thing to do is to choose the subject of the study. The subject can be an employee of the enterprise or an external analyst. Next, for the analysis it is necessary to determine the object of diagnosis and, depending on the object to form the task of analysis. The object of diagnosis is the staff of the enterprise and its educational level; the costs of the enterprise to increase the value of human capital; return on human capital; loss of working time; quantity of manufactured products (performed works, provided services).

The main tasks of the analysis of employee benefits are:
– finding out the provision of the enterprise in the required educational level of personnel, jobs, divisions of the enterprise with labor resources;
– study of the cost effectiveness of the enterprise to increase the cost of

human capital;

- study of labor movement indicators;
- assessment of the use of labor resources (working time) in the production process;
- study of the effectiveness of the use of funds for wages;
- identification of reserves for more efficient use of labor resources.

Economic analysis of employee benefits, which is carried out at the enterprise, must have a sound information base. Such sources of information for the relevant groups are:

1) Planning and regulatory information (norms and standards of labor costs and wages, socio-economic norms and standards, cost estimates for social activities, legislation, collective agreements and contracts, current and future plans of social activities of the enterprise);

2) Accounting information (documents, statements, account information, accounting registers, financial statements: Balance Sheet, Statement of financial results, reports to social insurance funds);

3) Internal non-accounting (orders, certificates of inspections, acts of audits (audits), etc.);

4) External (reporting data of related enterprises, collections of statistical materials of both domestic and foreign institutions on the social sphere and activities);

5) Data of personal observations of the analyst (inspection of social premises, observation of the implementation of labor protection at workplaces, surveys of employees, etc.);

6) Other sources (staffing, motivation cards, minutes of production meetings, operational reporting of shops, departments, services of the enterprise, materials of timing and photos of the working day, preliminary results of similar research, tax reporting).

The main source for the analysis of employee benefits is accounting information. It is significant in volume and the most detailed. This role is due to a number of important features, including: continuous and continuous reflection of all operations, their documentation and generalization in cost measures, high analytical capabilities of the considered registers. The main components of accounting information are primary documents, account turnover, data from accounting registers, financial, statistical and social reporting.

The information reflected in the financial, social and social insurance fund reports is more detailed and provides an opportunity to obtain more reliable analysis data.

The use of internal non-accounting information, in particular, orders of the

heads of the enterprise, makes it possible to obtain information on the permission to issue financial assistance in both monetary and non-monetary form and other social policy measures. References from the already conducted inspections will provide information on the state of social activities and the implementation of social policy in the enterprise.

External information is a source of data on social policy in other enterprises. In the analysis, this information can be used as proposals to improve the state of social activity in the enterprise being audited.

Summarizing the above, we can conclude that at first glance, a large number of sources of information does not provide sufficient data on the social activities carried out at the enterprise and the costs incurred. The reason is that the social activity of the enterprise is not its main activity and is not detailed at such a level as production. The financial statements are also not socially oriented and contain only summary information on social expenses. Thus, the information base is insufficient reduces the quality of the results of the analysis, negatively affects their accuracy and reliability. In addition to the above, other sources can be used, which contain information about the labor resources of the enterprise and the activities of production units and services, depending on the tasks. These sources of information are used for retrospective analysis. Operational analysis is carried out according to accounting data on the basis of primary documents. Predictive analysis of the efficiency of human resources is used in the evaluation of appropriate alternative management decisions.

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ГРУПА ОДСзм-11

А. Доліба

## ОСОБЛИВОСТІ ФОРМУВАННЯ ОБЛІКОВОЇ ПОЛІТИКИ БЮДЖЕТНИХ УСТАНОВ

Бюджетні установи є юридичними особами, вони мають замкнену систему обліку і ведуть облікову політику, спрямовану не на зіставлення витрат і результатів праці та отримання прибутку, а на облік доходів та видатків у