

**АКТУАЛЬНІ ПРОБЛЕМИ ТЕОРІЇ ТА ПРАКТИКИ ОРГАНІЗАЦІЇ ОБЛІКУ
ТА АУДИТУ ОПЛАТИ ПРАЦІ НА ПІДПРИЄМСТВІ**

Слюсар С.Т.

Предметом дослідження є актуальні проблеми теорії та практики організації обліку та аудиту оплати праці на підприємстві.

Методи, що були використані в процесі дослідження. Методологічною основою дослідження є комплексний підхід, системно-структурний аналіз та діалектичний метод наукового пізнання. Для реалізації поставлених завдань застосовувалися такі методи: статистичний, порівняння, узагальнення, дедукції та інші.

Результати дослідження. В умовах ринкової економіки посилюється роль організації і нормування праці, виникає необхідність більш тісного зв'язку результатів праці з її матеріальними стимулами, зокрема, із оплатою праці. За таких умов особливої актуальності набуває дослідження теоретичних та прикладних аспектів обліку й аудиту ефективності оплати праці.

Відповідно, практична значимість оплати праці, недостатній рівень дослідження теоретичних та прикладних питань, що стосуються обліку і аудиту заробітної плати обумовили вибір теми, мету та визначили цільову спрямованість статті.

Таким чином, стаття присвячена актуальним проблемам теорії та практики організації обліку та аудиту оплати праці на підприємстві, а саме:

- дослідженням теоретичних та практичних аспектів обліку і аудиту розрахунків з оплати праці на підприємстві;
- визначено сутність категорії оплати праці, порядок її формування та законодавчого регулювання;
- охарактеризовано специфіку ведення розрахунків з персоналом по оплаті праці і іншим операціям;
- проаналізовано особливості бухгалтерського обліку та організації оплати праці на підприємстві.

Галузь застосування результатів: органи державної влади, органи місцевого самоврядування, у навчальному процесі при викладанні облікових дисциплін.

Висновки. Побудова ефективної системи стимулювання персоналу на підприємстві повинна спиратись на поділ працівників на такі категорії: залежно від зайнятого положення в організації (студенти та молоді спеціалісти, які тільки закінчили навчальний заклад; молоді спеціалісти з досвідом роботи до 3-х років; висококваліфіковані спеціалісти; молоді матері); залежно від типу референції (зовнішній тип; внутрішній тип; змішаний); залежно від особистих причин працівника (кошти; особиста вигода; інтерес; почуття обов'язку).

Ключові слова: заробітна плата, оплата праці, ринкова економіка, соціальні виплати, бухгалтерський облік, сфера обслуговування, підприємницька діяльність.

**АКТУАЛЬНЫЕ ПРОБЛЕМЫ ТЕОРИИ И ПРАКТИКИ ОРГАНИЗАЦИИ УЧЕТА
И АУДИТА ОПЛАТЫ ТРУДА НА ПРЕДПРИЯТИИ**

Слюсар С.Т.

Предметом исследования является актуальные проблемы теории и практики организации учета оплаты труда.

Методы, которые были использованы в процессе исследования. Методологической основой исследования является комплексный подход, системно-структурный анализ и диалектический метод научного познания. Для реализации поставленных задач применялись следующие методы: статистический, сравнения, обобщения, дедукции и другие.

Результаты исследования. В условиях рыночной экономики усиливается роль организации и нормирования труда, возникает необходимость более тесной связи результатов труда с ее материальными стимулами, в частности, с оплатой труда. В таких условиях особую актуальность приобретает исследование теоретических и прикладных аспектов учета и аудита эффективности оплаты труда. Соответственно, практическая значимость оплаты труда, недостаточный уровень исследования теоретических и прикладных вопросов, касающихся учета и аудита заработной платы обусловили выбор темы, цели и определили целевую направленность статьи.

Таким образом, статья посвящена актуальным проблемам теории и практики организации учета оплаты труда на предприятии, а именно:

- исследованием теоретических и практических аспектов учета и аудита расчетов по оплате труда на предприятии;
- определена сущность категории оплаты труда, порядок ее формирования и законодательного регулирования;
- охарактеризовано специфику ведения расчетов с персоналом по оплате труда и другим операциям;
- проанализированы особенности бухгалтерского учета и организации оплаты труда на предприятии.

Область применения результатов: органы государственной власти, органы местного самоуправления, в учебном процессе при преподавании учетных дисциплин.

Выводы. Построение эффективной системы стимулирования персонала на предприятии должна опираться на разделение работников на следующие категории: в зависимости от занятого положения в организации (студенты и молодые специалисты, которые только закончили учебное заведение, молодые специалисты с опытом работы до 3-х лет; высококвалифицированные специалисты, молодые матери) в зависимости от типа референции (внешний тип, внутренний тип, смешанный); в зависимости от личных причин работника (средства; личная выгода; интерес, чувство долга).

Ключевые слова: заработная плата, оплата труда, рыночная экономика, социальные выплаты, бухгалтерский учет, сфера обслуживания, предпринимательская деятельность.

CURRENT PROBLEMS OF THE THEORY AND PRACTICE OF THE ORGANIZATION OF ACCOUNT AND AUDIT OF COMPENSATION AT THE ENTERPRISE

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Object of research is current problems of the theory and practice of the organization of accounting of compensation.

Methods which were used in the course of the research. A methodological basis of a research is an integrated approach, system structure analysis and a dialectic method of scientific knowledge. The following methods were applied to implementation of the tasks: statistical, comparing, generalizations, deductions and others.

Results of a research. In the conditions of market economy the role of the organization and rating of work amplifies, there is a need of more close connection of results of work with its material incentives, in particular, with compensation. In such conditions the special relevance is acquired by a research of theoretical and application-oriented aspects of account and audit of efficiency of compensation. Respectively, the practical significance of compensation, insufficient level of a research of the theoretical and application-oriented questions concerning account and audit of the salary caused a choice of a subject, the purpose and defined a target directivity of article.

Respectively, the practical importance of compensation, insufficient level of a research of the theoretical and applied questions concerning account and audit of the salary caused the choice of a subject, purpose and defined target orientation of article.

Thus, article is devoted to current problems of the theory and practice of the organization of accounting of compensation at the enterprise, namely:

– a research of theoretical and practical aspects of account and audit of calculations for compensation at the enterprise;

– the essence of category of compensation, an order of its formation and legislative regulation is defined;

– are characterized specifics of conducting settlements with personnel on compensation and other operations;

– features of accounting and the organization of compensation at the enterprise are analysed.

Range of application of results: public authorities, local government bodies, in educational process when teaching registration disciplines.

Conclusions. Creation of effective system of stimulation of personnel at the enterprise has to rely on division of workers into the following categories: depending on the reached position in the organization (students and young specialists who only finished educational institution, young specialists with experience up to 3 years; highly qualified specialists, young mothers) depending on reference type (external type, the internal type mixed); depending on the personal reasons of the worker (means; personal benefit; interest, call of duty).

Key words: salary, compensation, market economy, social payments, accounting, services industry, entrepreneurial activity.

Statement of a problem in a general view and its communication with important scientific and practical tasks. In Ukraine the salary underwent considerable deformations and disproportions, and for most of the population she lost the reproduction, stimulating functions and actually turned into a kind of the social payments which are not connected with quantity, quality and resulting labor effects. Moreover, it began to play a role of the technical standard unusual for it when determining the sizes of grants, pensions, social payments. Work and its payment as valuable reference points lose the social and economic appointment that destroys bases of economic and social development of society. The relevance of a subject of a research is also defined by it.

Review of Past Research and Publications. A significant amount of scientists set as an object to organize accounting of work and payment so that to promote increase in labor productivity, strengthening of labor discipline, improvement of quality of production, performance of work and rendering services. The big contribution to development of teoretiko-methodological aspects of problems of accounting of compensation was made by such Ukrainian scientists as A. Batura, D. Boginya, M. Kalina, V. Karpenko, M. Kim, T. Kiryan, A. Kolot, G. Kulikov, V. Lagutin, V. Lipov, L. Lisogir, V. Nizhnik, V. Novikov, A. Novikova, N. Pavlovskaya, I. Petrova, M. Semykina, S. Tyutyunnikova, M. Shapoval, L. Shevchenko.

Purpose of the Article. The purpose of article is the research of theoretical and practical aspects of account and audit of calculations of compensation at the enterprise.

Presentation of the Results. For today compensation is one of the major social and economic phenomena. It is the main source of income of hired workers, a basis of material well-being of members of their families, and for

employers - is an essential part of costs of production and an effective remedy of motivation of workers for achievement of the goals of the enterprise. Respectively, questions of the organization of compensation and formation of its level together with questions of employment take the main place in formation of the social and labor relations in society, they include the momentary interests of all participants of labor process.

The main act in Ukraine is the Constitution of Ukraine. All legislation including the legislation on work is based on it. In articles 43-46 of the Constitution of Ukraine it is told that everyone has a right to work, to rest, to social protection, to safe and healthy working conditions and to the salary, and not below the established minimum [1]. Questions of the state and contractual regulation of compensation the Labour Code, is defined by the Law of Ukraine of 24.03.95. № 108/95-ВР «About compensation» and other normative legal acts [7]. The state carries out regulation of compensation of employees of the enterprises of all forms of ownership by establishment of the size of minimum wage and other state norms and guarantees, establishments of conditions and the amount of compensation of heads of the enterprises founded on the state, municipal property, employees of the enterprises, institutions and the organizations which are financed or subsidized from the budget and also by the taxation of income of workers. At all other enterprises of a form and the sizes of the salary the owner or the body authorized by him establishes. They agree with labor collective by the conclusion of the collective agreement (Art. 97 KZpP) [2].

Respectively, the salary is the remuneration estimated, as a rule, in terms of money which the owner or the body authorized by it pays to the worker for the work performed by it (Art. 94 the Labour Code) [2]. The size of the salary depends on complexity and conditions of the performed work, professional and business qualities of the worker, results of his work and economic activity of the enterprise, establishment, organization and the maximum size are not limited [2].

The size of the salary depends on complexity and conditions of the performed work, professional and business qualities of the worker, results of his work and economic activity of the enterprise and other factors. In order that process of work was rationally organized, it is necessary to know what number of work and what quality needs to be spent for performance of separate elements of production. And it means that one of the directions of evidence-based labor organization is introduction in production of technical rationing. Change and revision of norms of expenses of work cause respectively change of the amount of compensation of workers [13, p. 4-6].

Compensation has to be based on a basis of account not only qualitative, but also quantitative assessment of extent of work. The last is carried out by means of work rationing which is important means of the organization of the salary and increase in labor productivity.

There are certain inaccuracies in determination of essence and structure of such concepts as «salary» and «compensation». In particular, according to the Instruction №5 according to which requirements the list of the payments relating to the salary fund includes three categories of payments:

- fund of the main salary;
- fund of the additional salary;
- other incentive and compensation payments [12, p. 22].

Other payments, except remunerations are not mentioned in this definition «... for the performed work». But at the same time division of all payments which are carried out to workers into three categories by analogy with the Instruction № 5 is mentioned in Art. 2 of the Law of Ukraine «Compensation». At the same time according to the Law of Ukraine «About compensation»:

- the main salary – remuneration for the performed work according to the established norms of work (norms of time, development, service, functions). It is established in the form of tariff rates (salaries) and price-work quotations for working and official salaries for employees;
- the additional salary – remuneration for work over the established norms, for labor progress and ingenuity and for special working conditions. It includes surcharges, extra charges, the guarantee and compensation payments provided by the legislation; the awards connected with performance of production tasks and functions;
- other incentive and compensation payments – payments in the form of remunerations following the results of work in a year, an award on special systems and provisions, the compensation and other monetary and material payments which are not provided by acts of the current legislation or carried out over established by the specified acts of norms [12, p. 22].

From the provided list only the main salary can be carried to payments for specifically performed work. As a result we have some inconsistency in definitions and the maintenance put in them by the Law of Ukraine «About compensation» and the Instruction № 5. In our opinion, the salary, that is the payment earned by the worker, is wider concept, than payment for work. It is possible to earn in addition to payment directly for work surcharges, encouragement and compensations, and here it will be incorrect to recognize as payment for work of surcharge, encouragement and compensation.

Systems and forms of compensation are established by the employer, proceeding from their expediency and efficiency in specific conditions of use of hired workers. However international experience on labor organization demonstrates expediency of expansion of scope of a time form of payment. The legislation provided at time wage of establishment to workers of rated tasks that scoping of works for hour of work. It demands justification of norms of time for all operations on production of production, norms of equipment maintenance, norms on cleaning of rooms, etc. [15, p. 28-32].

Application of a time form of compensation provides duration of working week no more than 40 hours. An indispensable condition at the same time is the organization of accounting of the fulfilled hours every day and control over the implementation of overtime tasks.

For reflection of operations on transfer of the salary and deduction from it account 66 «Calculations for compensation» which has sub-accounts is appointed:

- 661 «Calculations for the salary»;
- 662 «Settlings with depositors» [5, p. 134].

On sub-account 661 «Calculations for the salary» in the credit is shown charges of the salary. For definition of accounts, are debited, it is necessary to know category working and the space (function) of their work. Charge of the salary to workers is reflected in tab. 1.

Specification of list of workers in places of work and concrete functions in the general cycle of production is necessary for definition of correspondence of accounts with charge of the salary. Same concerns other categories - heads and experts when it is necessary not only to define accounts, but also sub-accounts and articles of general production, administrative and marketing expenses.

Table 1. Reflection in accounting of charge of the salary to workers

№	Operation contents	Correspondence accounts	
		Debit	Credit
1	The charged wage for the performed work according to tariff rates (salaries) and price-work quotations and official salaries	23,91,92,93	661
2	The added surcharges and extra charges in the sizes provided by the current legislation	23,91,92,93	661
3	Charge of awards for production results	23,91,92,93	661
4	Charge of surcharge for work in days off and holidays, night time and other cases are provided by the employment contract	23,91,92,93	661
5	Leave allowance charge	471 (23,91,92,93)	661
6	The grant on temporary disability is added: – at the expense of the enterprise – at the expense of social insurance fund	23,91,92,93 652	661 661
7	The charged wage on marriage correction	24	661
8	Charge of the payments connected with indexation of the salary	23,91,92,93	661
9	Charge of a reserve of a vacation pay	23,91,92,93	471
10	The salary and other payments from cash desk is paid	661	301
11	Wages paid from the personal account of employees (in cards)	313 661	311 313
12	The deposited salary (it is not received within 3 days at payment of the salary)	661	662
13	The deposited salary is paid	662	301

[11, p. 122-125].

If experts and heads are engaged in shops, then their salary belongs in D-t 91 «General production expenses», but on different articles (tab. 2).

Table 2. Reflection in accounting of charge of the salary to heads and experts

Groups of workers	Correspondence accounts	
	Debit	Credit
Experts of the shop (administrative personnel)	911	661
Experts repairmen	914	661
Labor protection	918	661
Specialists Experts are technologists, designers	915	661

[11, p. 122-125].

If experts and heads are employed in management, then the salary belongs in D-t 92 «Administrative expenses» on certain articles, depending on positions and the carried-out functions. At the same time 93 «Distribution costs» are debited account 92 «Administrative expenses», and account 661 «Calculations for the salary» is credited. Deduction from the salary is reflected as it is shown in tab. 3.

Serves as the basis for drawing up conductings on charge and deduction from the salary a total of pay-sheets in a section of shops of departments and so forth. Which need to be grouped in general in the enterprise.

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For charge of a reserve on holidays it is necessary to determine the norm as a percentage to the salary fund. In the way of drawing up the relation of man-days of a holiday to planned fund of working hours of all personnel is

percent of contributions to a reserve of payment of holidays. The reserve is created not only on the salary for holiday time, but also on the assignments provided by the legislation.

Table 3. Reflection in accounting of different types of charges and deduction of the salary of workers

№	Operation contents	Correspondence accounts	
		Debit	Credit
1	The tax on the income of natural persons is withheld	661	641
2	The uniform social contribution is assessed	661	651
3	Is assessed withheld on writs of execution, alimony	661	685
4	It is withheld for defects on a fault of the employee	661	24
5	It is withheld in repayment of out of time returned accountable means	661	372
6	It is withheld with MVO in repayment of shortages and the caused damage	661	375
7	It is withheld from pay on repayment of a loan of workers	661	377

[11, p. 122-125].

On number of calendar days of a holiday the salary for holiday time is defined by way of multiplication of the daily average salary. For the sum of the wage charged at the expense of a reserve on payment of holidays record is formed:

- D-t 471 «Ensuring payments of holidays»;
- K-t 661 «Calculations for the salary» [11, p. 125].

Let's note that for accounting of use of working hours at many enterprises of Ukraine for all categories working, for data acquisition about hours worked, for drawing up the statistical reporting use «The sheet of accounting of use of working hours». To the sheet surnames of all working are brought. The sheet separately on each shop and department is kept by the timekeeper or foremen. In the sheet the number of the fulfilled hours by each worker, absence from work is designated (by means of symbols – codes). The sheet is kept within a month by the head or the accountant of concrete division, and at the end of the month with signatures of specified persons is transferred to accounts department [9, p. 98-100].

For workers with hourly compensation data of the sheet is a basis for charge of the salary by it. At the same time, for workers as with hourly, and price-work compensation data of the sheet is a basis for implementation of the analysis of use of working hours by employees.

Primary document of surcharges of workers-pieceworkers also the sheet - for the indication of the actual hours of the normalized, overtime work of each worker and work at night. Correctly to charge the wage, it is necessary to consider precisely development of production or amount of works, executed by each employee of the enterprise. The accounting of development of workers-pieceworkers at the enterprise is carried out in the following primary form as a dress. Consecutive use of amount of works at this enterprise is fixed in individual dresses which are given in accounts department for charge of the salary.

At price-work compensation and individual performance of work earnings of working are defined by multiplication of quantity of the made products (amount of completed work, services) specified in the relevant primary documents by the established quotation for a unit of labor [9, p. 98-100].

Therefore for accounting of amounts of completed work, expenses of working hours and the charged wage of workers-pieceworkers at the enterprises of Ukraine the dress for piecework (individual) «which opens on each worker per calendar month is used». For workers with an hourly form of compensation «The sheet on payment of awards» is used.

To charge the wage which belongs to each worker count earnings in a month, and from this sum carry out necessary assignments. Calculation is performed in «Settlement pay-sheet» which is formed in one copy. This sheet – the main registration document which is used for registration of settlements with workers and employees on the salary. For payment of the salary pay-sheets are used.

Also, at the moment it is possible to offer such nonconventional directions of the organization of compensation which will allow to increase considerably the personnel capacity of the organization, it will be displayed directly in increase in labor productivity at the enterprises of Ukraine:

- tariffless (share) the system of compensation – the essence consists in a payevaniye of collective earnings in advance established coefficients of ratios in work assessment of varying complexity. The essence of this model is that all employees of the enterprise depending on their qualification, a position, a profession, the importance of the carried-out production functions are divided into groups. For each of them the ratio in compensation of different quality is established in the form of «fork» with rather wide range. The minimum values of «fork» correspond to initial qualification group into which workers of qualification, low for this enterprise, enter, and in it the ratio can be, for example, 1,0-1,8 with an average of range 1,4 and amplitude of «fork» + 0,4 [16];

- the uniform scale of charges for payment of all categories of personnel of the enterprise – is entered the uniform unified approach to assessment of complexity of works and differentiations of tariff terms of payment of work of all categories of personnel at the enterprise. The uniform scale of charges simplifies formation of a scale of charges, promoting refusal of the isolated development of tariff working conditions for workers and employees;

- indirect methods of motivation – the strategy of attraction and partnership (considering the worker's contribution to development of the enterprise and resulting effects of its activity), programs of providing stocks to employees on favorable terms, opening of personal savings scores in the form of participation in the capital;

– the flexible tariff – allows to solve a contradiction between a time form of compensation and need of a gain in productivity of work [8].

Improvement of system of compensation at the enterprise has to be directed on:

– use of the nonconventional directions of the organization of compensation: tariffless (share) systems of compensation; a uniform scale of charges of indirect methods of motivation (the strategy of attraction and partnership) of a flexible tariff (allows to solve a contradiction between a time form of compensation and need of a gain in productivity of work);

– ensuring functioning of mechanisms of giving of flexibility of the salary (which allow it to fall in «bad times» and not to slow down its growth in rather «good»);

– improvement of rationing of work by application of methods of the microelement analysis and rationing of labor processes, automation of design of technology of norms of expenses of work;

– implementation of policy of individualization of the salary;

– increase in value of qualification, knowledge of personnel.

Creation of effective system of stimulation of personnel has to rely on division of workers into the following categories:

– depending on the reached position in the organization (students and young specialists who only finished educational institution, young specialists with experience up to 3 years; highly qualified specialists, young mothers)

– depending on reference type (external type, the internal type mixed);

– depending on the personal reasons of the worker (money; personal benefit; interest, call of duty) [16].

Conclusions and prospects of further researches. Proceeding from the aforesaid, it is possible to draw a conclusion that compensation at the enterprise is one of the major social and economic phenomena. It on the one hand is the main source of income of hired workers, a basis of material well-being of members of their families, and on the other hand, for employers is an essential part of costs of production and an effective remedy of motivation of workers for achievement of the goals of the enterprise. For this reason a question of the organization of compensation and formation of its level together with questions of employment make a basis of the social and labor relations in society, they include the momentary interests of all participants of labor process. Improvement of system of compensation at the enterprise has to be directed on: use of the nonconventional directions of the organization of compensation: tariffless (share) systems of compensation; a uniform scale of charges of indirect methods of motivation (the strategy of attraction and partnership) of a flexible tariff (allows to solve a contradiction between a time form of compensation and need of a gain in productivity of work); ensuring functioning of mechanisms of giving of flexibility of the salary (which allow it to fall in «bad times» and not to slow down its growth in rather «good»); improvement of rationing of work by application of methods of the microelement analysis and rationing of labor processes, automation of design of technology of norms of expenses of work; implementation of policy of individualization of the salary; increase in value of qualification, knowledge of personnel.

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СТРАХОВИЙ ПЛАКАТ ЯК РІЗНОВИД РЕКЛАМИ

Тринчук В.В.

Предметом дослідження є комунікаційна політика страхових компаній, зокрема в галузі використання друкованої зовнішньої реклами – плакатів.

Основна мета дослідження полягає у визначенні поняття плаката, його різновидів та особливостей використання в галузі страхування наприкінці XIX ст. та протягом XX ст.

Методи дослідження. У роботі застосовано сукупність наукових методів аналізу, синтезу, узагальнення і підходів, у тому числі: системний, порівняльний, історичний, що дозволило реалізувати концептуальну єдність дослідження.

Об'єктом дослідження є страхові плакати компанії Держстрах та страхових товариств за часів Російської імперії.

Результати роботи. У статті детально розглянуто історичні передумови виникнення плакатів, етимологію терміну, основні етапи розвитку плаката як елемента страхової реклами, проблеми класифікації плаката, що є предметом дискусій сучасних науковців. Сформульовано принципи плакату. Виокремлено різновиди страхових плакатів.

В ході дослідження проаналізовано особливості рекламних плакатів страховиків дореволюційного і радянського періодів, зокрема відмінні риси рекламних плакатів Держстраху, характерні для різних періодів функціонування компанії на вітчизняному страховому ринку.

Галузь застосування результатів. Використання в процесі подальших теоретичних досліджень проблематики друкованої реклами, а також в практичній маркетинговій діяльності страхових компаній

Висновки. На основі проведеного дослідження описано різновид зовнішньої реклами – плакат, як елемент маркетингових комунікацій страховика. Доведено, що історія рекламного плакату бере свій початок з XV століття з моменту винаходу друкарського верстата. Встановлено, що страховий рекламний плакат є поліграфічно відтвореним зображенням на великому форматі інформації та образів, що сприяють розумінню ролі інституту страхування, позиціонують страховиків та їх страхові продукти.

Протягом досліджуваного історичного періоду спостерігалась еволюція мови та стилю рекламних текстів у страхових плакатах. Страхова плакатна реклама активно змінювалась.

Ключові слова: страхова компанія, комунікаційна політика, плакат, афіша, друкована реклама, страховий плакат, Держстрах.