

## SECTION 9. MATHEMATICAL METHODS, MODELS AND INFORMATION TECHNOLOGIES IN ECONOMY

### **Volynets V.I.**

Candidate of Technical Sciences, Associate Professor,  
Senior Lecturer at Department of Accounting and Audit  
Vinnytsia Institute of Economics  
Ternopil National Economic University

### **Golovay N.M.**

Candidate of Economic Sciences, Associate Professor,  
Senior Lecturer at Department of Accounting and Audit  
Vinnytsia Institute of Economics  
Ternopil National Economic University

### **Gordopolova N.V.**

Candidate of Economic Sciences, Associate Professor,  
Senior Lecturer at Department of Accounting and Audit  
Vinnytsia Institute of Economics  
Ternopil National Economic University

## **METHOD OF CALCULATION OF SALARY OF PEDAGOGICAL WORKERS IN PROGRAM «COMPLEX ACCOUNTING FOR BUDGETARY INSTITUTIONS OF UKRAINE»**

One way to improve the accounting of institutions and organizations activity is the use of automated information systems of accounting, which allow to ease and to accelerate the work of accounting staff and to improve the accuracy and reliability of accounting information.

Currently, there are a lot of automated information systems for accounting, but information systems (programs) on the platform "1C: Enterprise 8" have widest use. In particular, the program «Complex accounting for budgetary institutions of Ukraine» is using for complex automation of budgetary institutions.

In February 2017 year, a new edition of the program «Complex accounting for budgetary institutions of Ukraine» was released. It improved accounting and implemented a new chart of accounts and new accounting standards in the state sector, which came into force on 1 January 2017 year. Since the new edition of the program has differences from the first edition of the program, in particular, it has no specialized module of pedagogical accounting for automation of work and salary accounting of pedagogical works, for which salary is calculated according to their pedagogical load, the definition of method of accounting for this area in the new edition of the program is actual.

The aim of research is to determine the method, composition and settings of parameters and accruals

for calculation of salary of pedagogical workers, for which salary is calculated according to their pedagogical load, in the new edition of the program «Complex accounting for budgetary institutions of Ukraine».

On the basis of the analysis of the legislative and normative documents on the payment and calculation of salary of pedagogical workers, the basic accruals and formulas for calculation of salary of teachers of higher educational institutions of I-II accreditation levels are defined. The general method of calculation of teachers' salary in new edition of the program «Complex accounting for budgetary institutions of Ukraine» on platform «1C:Enterprise 8», the main stages of which are the creation of calculation parameters and salary accruals, is described. The composition and settings of parameters and accruals for calculation of teachers' salary are defined.

The above method can be used for the calculation of salary of other categories of pedagogical workers for which salary is calculated according to their pedagogical load.

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