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ACCOUNTING SALARIES BY INTERNATIONAL STANDARDS: FEATURES AND HARMONIZATION

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The purpose and objectives. Comparison of features reflected in the accounting system of payments to pay for the P (S) and IFRS (IAS).

Object of study. Payments for employee benefits

Methods and means of a research. Study used a systematic approach. Also bibliometric methods and bibliographic analysis.

Scientific novelty. Compared Ukrainian legislation and standards with IFRS (IAS) 19 in order to eliminate contradictions interpretations.

Research results.

Ukraine's economy is developing in the direction of globalization, in connection with which there is a clear need to harmonize national P (S) and IFRS (IAS).

One of the major fundamental differences P (S) of IFRS (IFRS; IAS) is a strict regulation of accounting operations. As Ukrainian accounting is a single chart of accounts, which is mandatory for use by all business entities. P (S) traditionally oriented to the demands of regulatory authorities (tax service, SSC, etc.), while IFRS (IFRS; IAS) mainly targeted at users who have actual or potential financial interest in the subject of reporting: shareholders, investors and contractors.

Inconsistency Ukrainian company financial statements comply with IFRS (IFRS; IAS) could be due to: - strict regulation of financial reporting forms in Ukraine and the lack of practical conditions for applying the principle of "materiality"; - Ukraine absence of specific standards, adequate IFRS (IAS) (including IFRS (IAS) 8, 20, 26, 28, 31, 34.37); - short content of P (S) and the lack of explanation for them, which often leads to erroneous interpretation of certain provisions.

Payroll and other employee benefits for any company is a leader in the accounting system.

According to international accounting standards, the procedure for accounting for employee benefits and disclosure of such payments in the financial statements determined by IFRS (IAS) 19 "Employee Benefits". IFRS (IAS) 19 does not address accounting for pension programs, but only applies to accounting for employee benefits. A comparative characteristic P (S) 26, "Employee Benefits" and IFRS (IAS) 19 "Employee Benefits".

IFRS (IAS) 19 Employee Benefits divides into four categories: 1) short-term benefits; 2) post-employment benefits; 3) other long-term benefits; 4) termination benefits.

Since each of these categories has different characteristics, IFRS (IAS) 19 establishes separate requirements for each category, which will be discussed below.

Short-term employee benefits include wages, social security contributions and other short-term benefits. Through a comparative analysis of short-term employee benefits becomes apparent that the IFRS (IAS) 19, unlike domestic P (S) 26 in addition to wages, benefits and time for non awards include the payment of participation of employees in company profits, various rewards in kind and social security contributions.

In addition to short-term payment structure attracts attention and different approaches to the obligation to create a reserve to pay for vacations in the international and domestic standards. Thus, IFRS (IAS) 19 provides rationale for the formation and order providing for

payment holidays. Most global section in the standard as the international and domestic have a section dedicated to payments related to employment. Post-employment benefits - employee benefits (other than termination benefits and equity instruments payment company) payable-employment employee.

The procedure and amount of such payments are determined by the application of post-employment benefits. As IFRS (IAS) 19 and in the P (S) 26, the full range of benefits now performed by different instruments (including collective), called benefit plans after work and are divided into two types: programs with defined contribution; with defined benefit program.

According to P (S) 26 paying equity instruments of the company - employee benefits, which he is entitled to receive equity financial instruments issued by the enterprise (or its parent), or the amount of liabilities of the enterprise worker depends on the future prices of financial equity instruments issued by the company. It should be noted that IFRS (IAS) 19 and P (S) 26 termination benefits allocated in a separate category, as opposed to other types of payments, the obligation to implement them do not arise by providing staff services company, but because of the fact of dismissal. Consequently, the expense of severance is not related to obtaining future economic benefits and are recognized immediately.

Conclusions. Thus, the national standard P (S) 26, "Employee Benefits" somewhat duplicate IFRS (IAS) 19. However, the Ukrainian version of the account is different analyticity, clarity, ensures the identity of analytical accounting data synthetic. The disadvantage P (S) 26, "Employee Benefits" is that this regulation has no practical application because it provides only the interpretation of the terms used, provides a classification of payments that may be made to the employee and gives advice on accounting and in the reporting of data calculations. So, P (S) 26, "Employee Benefits" information is presented in a compressed form, thereby reducing time learning standard, but it is not always facilitates the work of an accountant, after all, that is not described in this standard can be interpreted in different ways which may further lead to ambiguity and calculation errors. The main recommendations to improve the accounting for employee benefits are detailed design guidance and recommendation of internal regulations, which are developed and examples of typical situations will enable ordinary accountant to understand the features of the payments for employee benefits. Thus, on the basis of comparative characteristics IFRS (IAS) 19 and the NAS 26 "Employee Benefits" we can say that these regulations together with identical, contain different provisions. In addition, since these documents should provide users with information on changes in the employee benefits during the period and disclosure of balances on the balance sheet date because they do not contradict each other. After analyzing scientific and practical research on issues of wages can be concluded that the problematic issue payroll paid attention, but it is not enough to solve the existing problems in our country.

Keywords: employee benefits provision (Standard), International Financial Reporting Standard

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