

## **Wages and Salaries as a Part of the Labor Market**

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### **Abstract**

The uniqueness of labour as a factor of production is that labour services cannot be separated from the employee. However, since the object of sale is only the services of the employee, not an employee himself, the labour conditions, determined by the labour and collective agreements or other agreements concluded at other levels and within the current legislation, are equally important. Speaking as a subject of labour, a person can realize his or her labour potential by the way of self-employment, that means to act as an independent producer seller of their products. Another way of labour potential realization is hiring, that means offering of the services as a hired employee to the employer, who is the subject of ownership. In this case there is an exchange under the principle: qualification and working time of the worker - for wages and profits. Each enterprise is confronted with a set of goals, among them – economic and social leadership. For their achievement the company uses all the available arsenal of resources - material, land, financial, labour. This indicates the equivalence of all types of resources in achieving the goal. But this is not quite true, because every resource can be included in production only through the activity of labour and people. And this activity depends on the attitude of the company to its employees, the degree of their motivation and stimulation.

**Keywords:** Wages, Work, Income, Workers, Labor Services, Labor Market

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### **1. Introduction**

Payments is the final stage of the complex relationship between employers and employees that emerge in the work process and illustrate the results of these relationships, so the disclosure of the economic nature of the category of "pay to employees" is directly dependent on such aspect as "work" that is an activity aimed to produce socially useful material or spiritual products.

Such national scientists as OF. Golov, V.M. Zhuk, G.G. Kireytsev, L.K. Suk as well as foreign scientists K. Drury, D. Middleton, B. Nidles etc. dedicated their researches to the peculiarities of the formation of wages within the market conditions.

The works of specialists in the field of agrarian and labor law, in particular N.B. Bolotina, O.O. Poghrbny, V.I. Semchyk, N.I. Titova, V.Y. Urkevich, G. I. Chanysheva were devoted to the issues of legal regulation of labor relations in agriculture.

## **2. Method**

Their studies cover a wide range of issues of remuneration, justify the various options of their solution and include a considerable level of methodological exhaustiveness. However, the rapid nature of socio-economic processes puts new demands on improving the remuneration systems, improving of its valuation, accounting of agricultural labor and its remuneration, and calculating the wages of employees.

The uniqueness of labor as a factor of production is that labor services cannot be separated from the employee. However, due to the fact that the object of sale is only the services of the employee, not an employee himself, the labor conditions, determined by the labor and collective agreements or other agreements concluded at other levels and within the current legislation, are equally important.

Goals of the article (statement of the task). The purpose of the article is to reveal the economic essence of the category "wages", to review the peculiarities of wages formation within market conditions for the purpose of practical use of the obtained results.

## **3. Outline of the main material**

The process of work itself is the interaction of several components: the person, as the subject of labor; object of labor; labor and technology tools; the environment that is being pursued to achieve the purpose of this process – to obtain a product of labor.

Within the meaning of economy, labor is a deliberate purposeful process of activity, which is revealed in a person's mental and physical effort to obtain a useful result in order to meet his material and spiritual needs by transformation of natural resources into values and goods.

As a complex and multidimensional phenomenon, labor plays a particularly important role in the life of society and the individual, since it is this concept that is inseparable from human life. By changing and adapting the environment in the process of work, people not only ensure their existence, but also create the conditions for the development and progress of society. Work is one of the most important forms of self-expression, self-actualization and self-improvement of a person.

The labor process activates a significant number of factors that affect the employee and determine his level of performance, health, attitude to work. The set of such factors is determined by the working conditions that combine the factors of the production environment and the work process. In the economic literature there are two main groups of working conditions:

- socio-economic group of factors influencing the level of preparation of the worker for participation in the process of labor and reproduction of labor force: the level of education, the level of professional training, the opportunity for a appropriate rest, living conditions, etc.);
- production group of factors that are the elements of the production environment and affect the worker's activities in the work process: safety, noise, resourcing, lighting and others).

Speaking as a subject of labor, a person can realize his or her labor potential by the way of self-employment, that means to act as an independent producer sellers of their products. Another way of labor potential realization is hiring,

that means offering of the services as a hired employee to the employer, who is the subject of ownership. In this case there is an exchange under the principle: qualification and working time of the worker - for wages and profits.

The content of work, its nature, subject matter and social-labor relations also are the important characteristics of the labor process.

The content of work, as well as its functional features, is determined by the level of responsibility of the employee, the complexity of production tasks and functional responsibilities, technical equipment. Thus, these determinants put forward specific requirements for education, qualifications, abilities of the employee, the need for the development and self-realization of the personality and, as a result, influence job satisfaction, staff turnover, level of productivity and etc.

The nature of work is determined by the type of social organization of labor and the attitude to it, that is, the form of ownership, the attitude of workers to the distribution of labor products, the degree of social differences of employees and others.

The subject of labor relations are certain aspects of the work activity of employees. Thus, the subject of collective social-labor relations at the enterprise level are the components of personnel policy: remuneration, staff assessment, personnel certification, career planning, staff rotation, staff development and more.

With regard to social-labor relations, it should be noted, that "labor" as the economic category has both quantitative and qualitative expression. Quantitative expression of labor is the consumption of a certain amount of energy, which is characterized by the number of employees employed, the duration of the working day, labor intensity. Qualitative expression of labor is characterized by the complexity of work, professional specificity, efficiency of work, quality of labor product, and others.

The realization of the quantitative and qualitative expression of labor occurs in the process of social and labor relations formation as an objectively existing interdependence and interaction of the subjects of these relations in the labor process, which is aimed at regulating the quality of labor life.

Its structure is quite complex and encompasses various factors: from socio-economic aspects of property relations to the system of economic- organizational and legal institutions related to collective and individual negotiations, contracts and agreements conclusion, determination of terms and rates of remuneration, resolution of labor conflicts, involvement of employees in production management, etc.

Social-labor relationship can be considered as a complex of interdependencies and interactions between the subjects of these relations: employees, employers, the state and local self-government bodies, which are related to employment, use, reproduction of labor and aimed at ensuring of a high level of quality of life of the individuals, community and society.

Employees are the citizens who, written or oral, have signed up an employment contract (contract) with their employer, manager or individual. It is stated in the scientific literature that such work is dependent, subordinate work of an employee who is not involved in property relations with an enterprise, institution, organization, as a rule, deprived of the right to distribute profits and participate in management that sells its workforce ( ability to work) and is exploited by the owner of the means of production or capital.

In the agricultural sector of the Ukrainian economy there are peculiarities concerning the remuneration in agricultural cooperatives and farms, which is caused by its separate legal nature. First of all, the members of such entities form the appropriate funds, participate in the distribution of profits, risk losing their shares, have the right shares while leaving the company, etc. Therefore, in the scientific literature, they are called working owners. Secondly, they are involved in the management of agricultural businesses. Thirdly, they obliged to participate in labor process. These aspects make distinction between the members of agricultural cooperatives and farms and hired workers.

Separately, we should focus on the characteristics of the legal facts that give rise to employment in such enterprises. In agricultural cooperatives, a person acquires the right to receive work from the moment of membership. Of course, it can take part in such enterprises without acquiring membership. But in this case, the person will be a hired employee. In addition, a prerequisite for the labor relations is the decision of the board (chairman) to assign a person a specific job. Such a decision cannot be taken unilaterally, since the board (chairman) must consider that the employee has the right to be free in his profession, occupation and work (Article 2 of the Labor Code of Ukraine (hereinafter - Labor Code of Ukraine)).

It should specify: a person's job function, position, place of work, starting time, and other essential conditions necessary for the start of the labor relationship.

According to the labor law, an employment agreement is considered to be concluded in the cases when the owner or his authorized body issued an employment order in accordance with the employee's application, and even when he was actually started to work, although no documents were issued when hiring.

Thus, the decision of the board (chairman) concerning the accept to the members of the cooperative according to the employee's statement (if it specifies the person's job function, his place of work and time of starting work), indicates that the employment contract is concluded. That is, the employment contract in agricultural cooperatives is practically concluded verbally (at the request of the applicant it can be drawn up in writing). So this can be considered as one of the main features of labor relations in these entities.

An employment contract is signed in writing with the person, who work in the farm. Such type of contract defines the term of the contract, working conditions and rest (duration of working day, days off, annual paid leave, forms of remuneration and its sizes, food etc.) (Article 27 of the Law of Ukraine "On Farming").

In this case, the employment contract is concluded with a person who is engaged to work in the farm and who is not the member of this farm (Explanation of the Ministry of Justice, Ministry of Labor and Social Policy of Ukraine on 5 December 2007 № 21- 46-846 / № 013-1866-3 "On the application of the provisions of Article 3 of the Law of Ukraine" On Farming"on 19.06.2003 № 973, regarding the lawfulness of formalization of labor relations by concluding an employment contract with members (chairman) of the farm" ).

Returning to the characteristics of wage relations, those of them that ensure that wages are matched, create a sense of satisfaction with the remuneration system are considered to be fair.

The soft spot in the wages distribution is notion of "subjectivism"; the organization should do its best to ensure that all employees are treated equally.

Subjectivism is also manifested in the comparative assessment of one's own and other's wages, and the result of this comparison depends on the labor activity, the behavior of the employee. Of course, it is related to the level of payment, but not always. When individuals are involved in unjust relations, they respond in proportion to the level of injustice and seek to overcome such a situation by restoring justice with the same proportional force. On the contrary, participation in a fair relationship gives the subjects a sense of satisfaction and an attempt to recreate a relationship of this type. If this fails, the subjects form imaginary relationships, that is, deceive themselves.

The peculiarity of the state as a party to social and labor relations is the diversity of its functions. In social-labor relations, it can play the role of: the legislator, the defender of rights, the regulatory, the employer.

The realization of the employment potentials of the hired worker and the satisfaction of the needs of the employer occurs in the labor market. There are several theoretical approaches to the labor market definition:

– the labor market is viewed through its constituent elements - supply and demand;

– the labor market (labor force) is the sphere of circulation of the specific product "labor force", which contains the characteristics of commodity-money relations and is the way of including this force in the economic system;

– the labor market is viewed through the lens of social relations, which is the totality of economic relations, forms and methods of reconciling and regulating the interests of direct producers and employers associated with the organization, use and payment of wages. In the light of this approach, the labor market is regarded as a complex system of economic relations for the exchange of individual ability to work for the fund of vital good, that are necessary for the reproduction of labor and placement of the worker in the system of social division of labor under the laws of commodity production and circulation.

Such differences in the definition of the labor market are explained by the fact that the labor force can act as a subject to certain conditions of a free (independent) disposal of a labor force by a person and his separation from the means of production and if the lack of means of subsistence. From this point of view, the economic categories «labor» and «labor force» are not identical.

Therefore, the labor market can be considered in two ways. On the one hand, it is only purchased the ability of a person to work, that is, the workforce, while the worker advances his employer if paid over a period of time. On the other hand, the calculation with the worker is done for a specific job of a certain quality, which defines a separate interpretation of the concepts of «labor market» and «workforce market».

Demand and supply are important elements of the labor market.

Individual demand for work, i.e. the demand of an individual employer, is determined by:

- demand for the company's products;
- state of production (features of technology, size and efficiency of the capital, methods of organization of production and labor);
- quality of work (education, professionalism, productivity, etc.).

The main economic factor in the demand for labor is the gross payroll of the firm. Market demand for labor is the overall demand for it by all firms represented in the market.

As for the job offer, the decision is made by the employee himself. An important role in making such a decision is defined by such factors:

- commitment to the profession;
- prestige of work and enterprise of the employer;
- opportunity to realize creative abilities; cultural and religious interests.

The main material incentive for the labor supply is the level of real wages.

Depending on the relation between the demand and the labor supply, the market situation is formed and can be: equilibrium (demand for labor and its supply coincide); labor shortage (demand for labor exceeds supply); labor-intensive (labor supply exceeds demand).

An important element of the labor market that regulate the demand and supply of labor services is reconciliation of working conditions and the price of labor services between employers and employees, which includes not only the price of labor, but also the costs for disabled family members allowance and their other needs and is expressed in terms of wages.

For further disclosure of the economic substance of employee benefits, it should be noted that, according to the IFRS employee benefits are all forms of compensation provided by an entity in exchange for services provided by employees or upon dismissal [4]. And wage is a component of such payments, which is related to the short-term employee benefits.

Salary is a key element in determining the standard of living of citizens. The legislator understands under this concept the remuneration which is calculated, as a rule, in a monetary terms, which is payed by the owner or his authorized body to the employee for the work he has done

(p.1 of Article 94 of the Labor Code of Ukraine). Legislatively, the state establishes minimum legal wage, which is obligatory throughout the territory of Ukraine for enterprises, institutions, organizations of all forms of ownership and management and individuals (p.4 of Article 95 of the Labor Code of Ukraine).

The wage rate depends on the complexity and conditions of the performed work, the professional and business qualities of the employee, the results of his work and the economic activity of the enterprise (Article 1 of the Law of Ukraine «On Remuneration»). The worst situation regarding the wages we can see in the agricultural sector (Table 1).

The Constitution of Ukraine guarantees the timely receipt of wages (Part 7 of Article 43). Thus, it must be paid to employees at least twice a month, after a period of time not exceeding sixteen calendar days (Part 1 of Article 115 of the Labor Code of Ukraine). The Law of Ukraine on 5 October 2000 «On State Social Standards and State Social Guarantees» defines the minimum legal wage as state social guarantee. As of January 1, 2019, the monthly minimum legal wage is UAH 4173; in the hour - 25.13 UAH. (Article 8 of the Law of Ukraine on November 23, 2018 «On the State Budget of Ukraine for 2019»).

**Table 1:** Average wage per month by the type of the economic activity in Ukraine, 2019( Ukraine)

Type of activity	January		February		March		April		May	
	UAH	% to the previous month	UAH	% to the previous month	UAH	% to the previous month	UAH	% to the previous month	UAH	% to the previous month
<b>Total</b>	<b>9223</b>	<b>87,2</b>	<b>9429</b>	<b>102,2</b>	<b>10237</b>	<b>108,6</b>	<b>10269</b>	<b>100,3</b>	<b>10239</b>	<b>99,7</b>
Agriculture, forestry and fish industry	7555	92,1	7504	99,3	8217	109,5	8917	108,5	8683	97,4
from among agriculture	7360	96,6	7157	97,2	7782	108,7	8863	113,9	8594	97,0
Industry	10388	89,8	10430	100,4	11814	113,3	11588	98,1	11491	99,2
Building construction	8227	85,9	8401	102,1	9035	107,5	9183	101,6	9234	100,6
Wholesale and retail trade	9622	87,8	9641	100,2	10562	109,6	11022	104,4	10474	95,0
Transportation, warehousing	10980	102,9	10537	96,0	11191	106,2	11412	102,0	11548	101,2

*from the website of the State Statistics Service of Ukraine: <http://www.ukrstat.gov.ua/>*

In cases of delayed payment of wages to employees, compensations are accrued for each month of delay (p. 2 of the Decree of the Cabinet of Ministers of Ukraine of December 20, 1997 № 1427 « On Approving the Regulation on the Procedure for Compensation to Employees of Loss of Part of Wages Due to Violation of Term Pay payments»).

The minimum wage guarantees for persons who are in labour relationship on the basis of an employment contract with enterprises, institutions, organizations of all forms of ownership and management are enshrined in the Law of Ukraine "On Remuneration". Its effect extends to shareholders (participants) of companies, which are employees, as well as to members of agricultural cooperatives, because, as it was mentioned, labour agreements are concluded with them verbally (in writing). Concerning the members of farms, according to the Methodological recommendations on organization and accounting in farms, approved by the order of the Ministry of Agrarian Policy of Ukraine № 189 on July 2, 2001, the received income is determined by types of the activity and as a general.

It is reduced by the amount of expenses out of profits. Determined income is distributed among the members in proportion to the labour contribution of each of them and is used to determine the earnings, deductions for social measures in accordance with applicable law (paragraph 7). The remuneration of the members of the household is made on the basis of the results of the economic activity from the profit after covering the expenses, payment of taxes, fees and other payments or otherwise by agreement.

In view of the above, the income received by founders of the farm (chairman and members) should be considered as income paid by the legal entity in connection with the distribution of net income in favor of its founders (owners) (letter from the State Tax Administration of Ukraine dated 25 April 2006 № 7720/7 / 17-0717 «On Farmers' Taxation»).

Salaries are usually paid in cash. Payments in kind are allowed by law only as an exception (Part 1 of Article 94 of the Labour Code of Ukraine) and within the branches where such remuneration is ordinary or desirable for workers, with exception for the list of goods approved by the Cabinet of Ministers of Ukraine on April 3, 1993 №244.

The main criteria for determining the size of the natural fund of the enterprise should be the level of production, ensuring the needs of public production, reasonable needs of farm workers in a particular product, specialization of the holding, etc.

Taking this into account, the employee receives wages for the fulfilled norm of work (in monetary form), and after that with the terms of the collective agreement and Art. 23 of the Law of Ukraine "On remuneration" (on restriction of the payment in kind) he receives payment of kind (letter of the Ministry of Labour and Social Policy of Ukraine on September 24, 2007 № 675/13 / 84-07). In order to avoid unlimited payments in kind, the Law of Ukraine "On Remuneration" stipulates that the amount of payments in kind may not exceed 30 percent of the accrual per month (Part 3 of Article 23 of the above law).

The economic necessity to pay wages on time and in full, and the inability to pay workers completely in monetary terms, led some, even economically active agricultural enterprises, to

use one of the types of payments - partial payment of wages in kind.

Based on the nature of the problem, we conducted a study of the legal and accounting aspects of natural remuneration.

Wage in kind, has two options:

1. Payment of wages in the form of payment in kind, i.e. the employee is paid part of the wage in kind, specifying the type and quantity of output for work.
2. Payment of wages in kind, initially accrued in money and then, at the request of the employee, he or she is paid a payroll in kind at the expense of wages.

The article “paying of wages in kind” and “paying in kind payments at the expense of wages” are similar, but not identical.

They differ at the legislative level. Thus, paying of wages in kind is regulated by labour law; paying in kind payments at the expense of wages - by civil.

The employee is charged the salary completely in monetary terms at once, and only at the request of the employee, if the enterprise does not have enough cash, they are given (actually sell) products for the amount of wage arrears. In this case, a civil-law contract of purchase and sale of products between the employee and the enterprise is concluded. A prerequisite for this is an employee's application for the issuance of natural products at the expense of wage arrears.

In the case of in-kind payments agricultural industries pay a certain number of the production to certain number of the employees for some industry reach, or for work in special conditions. “Natural wages” - is a component of labour relations between the employer and the worker.

For a hired employee, the amount of wages is the most interesting indicator when concluding an employment contract with his employer. But the size of all other, both current (short-term) and long-term payments that the employer offers the employee when hiring him, are important for the employee and are perceived by him as the total amount of pay.

The economic nature of remuneration is determined by the specificity of the product, which is the object of sale in the labour market.

Separated from the means of production, the owner of labour sells as a commodity his ability to work, and his economic interest is the realization of the exchange value of labour. It is in the employer's interest to assign the workforce's customer value and its ability to create additional value. Salary is thus a transformed form of the price of labour and is formed considering its value, that is, the socially necessary costs for its reproduction, or the number of livelihoods required for the normal functioning of a person. So, there is a correlation between the categories: product – “labour force”, cost (price) of “labour force” - wages.

Modern economic schools, first of all, take into account that the cost of reproduction of labour (the cost of labour) is determined by the cost of livelihood, that is, regardless of the results of current production; and the employer, by hiring workers, evaluates their production rather than

consumer ability and sets wages exclusively by the results of labour (labour services): the product "labour service" - the cost (price) of "labour service" - wages.

Thus, wages are, by their economic nature, the price of an employee's labour service, as a remuneration paid by the employer to the employee for the work they have performed. The amount of payment depends on the complexity and conditions of the work performed, the professional and business qualities of the employee, the results of his work and economic activity of the enterprise.

For the employer, while determining the amount of remuneration, there are indicators that evaluate the feasibility of purchasing a labour service:

labour productivity as the cost-effectiveness of labour, which is determined by the amount of output produced per unit of working time or the amount of working time spent per unit of output;

labour intensity, which characterizes the degree of work intensity per unit time and is measured by the amount of human energy expended.

Labour efficiency is determined by the current system of wages, because wages as a socio-economic category, on the one hand, is the main source of workers' cash income, and on the other hand, its proper organization will interest workers to improve production efficiency, and therefore directly affect rate and scale of socio-economic development of the country.

The state also acts as a regulator of the labour market in order to comply with market rules and socio-economic standards (minimum guarantees), which makes wages not only an economic and socio-economic category, since it combines the interests and needs of employees, employers and of the state. For a fair reconciliation of these interests, when assessing the level of remuneration, distinguish between nominal and real wages:

nominal wage is the amount of money or cash wages an employee receives for his or her work over a period of time;

real wage are the number of goods and services that can be purchased for a nominal wage.

Real wage, in essence, mean the "purchasing power" of nominal wage. Real wage dynamics are defined for a period of time as an index, which is calculated by dividing the nominal wage index by the price index of goods and services.

For the practical implementation of payments to employees pay systems are developed - as a definite relationship between the indicators characterizing the measure (rate) of labour and the measure of its payment within and above the norm of labour, which guarantee the employee wages in accordance with the actual results of work (relative norm) agreed between the employee and the employer on the issues of the price of his labour service.

In turn, the form of remuneration is understood as one or another type of payment system, grouped on the basis of the main indicator of accounting of the results of work in the evaluation of work performed by the employee.

There are two main forms of remuneration in Ukraine: hourly and piecework. In the case of a piecework remuneration system, the basic wage is determined by piece rates for the amount of work performed or per unit of output (labour is rewarded at tariff rates for compliance with the norm). Its essence lies in the fact that the employee's earnings are directly dependent on the individual production, and for each unit of work he is charged wages in accordance with the tariff grid and the rules of production for this job.

The hourly wage is remunerated for working hours (at the set hourly, daily and monthly rates). This pay system has no connection between pay and the end result. It can be used for the payment of the work of grooms, boogers, etc.

So, the difference between one and another form is the indicators used to measure labour in determining wages. The hourly form of remuneration is used when the amount of time worked is used as a measure of the results of work. If the measure of the results of work is the number of products produced (work performed, services rendered), then a piecework form of remuneration is used.

#### **4. Conclusions**

Therefore, as an economic category wages includes all forms of compensation provided by the employer in exchange for services provided by workers and is directly dependent on the category of “work” - as an activity aimed at the production of socially useful tangible or spiritual products.

On the one hand - it is seen as income of a hired worker, on the other - as an element of production costs. It should be noted that in the agrarian sector of the Ukrainian economy there are economic entities that apply both the work of hired workers and the work of members of the entity (farms, agricultural cooperatives). Accordingly, the legal regime of labour (including the relationship of remuneration) acquires significant differences compared to the conditions stipulated by the labour legislation.

Each enterprise is confronted with a set of goals, among them – economic and social leadership. For their achievement the company uses all the available arsenal of resources - material, land, financial, labour. This indicates the equivalence of all types of resources in achieving the goal. But this is not quite true, because every resource can be included in production only through the activity of labour and people. And this activity depends on the attitude of the company to its employees, the degree of their motivation and stimulation. Despite the complex nature of labour in agriculture, today there is a constant gap in the level of its wages. Enshrined at the stator level Fixing the possibility of payment of wages in kind does not guarantee the workers the right to a decent standard of living and creates conditions for abuse by owners of agricultural enterprises.

Equitableness in payment does not preclude its differentiation. Each employee must have their own level of wage. It is necessary to prove to each worker an individual task, to control its performance, to evaluate the results of his labour activity fairly, to pay the corresponding wage.

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