

Improvement Of Accounting And Analysis Of Personnel Settlements For Labor Remuneration

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Article History	Abstract
Received: 20 th March 2026 Accepted: 14 th April, 2026	This article examines the issues of improving the system of accounting and analysis of settlements with personnel for labor remuneration. The research analyzes the current procedure for accounting for wages, identifies existing problems, and proposes solutions for their elimination. The paper provides scientific recommendations for improving the efficiency of accounting processes through digitalization, ensuring the accuracy of payroll deductions, and correctly forming social contributions. Furthermore, it outlines prospects for developing methods to analyze the utilization of labor resources, which plays a crucial role in maintaining the financial stability and competitiveness of an enterprise in a market economy
Keywords: Labor remuneration, accounting, social insurance, labor productivity, payroll analysis, settlements with personnel, financial reporting, digital economy, deductions, incentive system.	

Introduction

In the context of a market economy, one of the key factors ensuring an enterprise's competitiveness is the efficient use of labor resources and intellectual potential. Properly organized accounting of settlements with personnel for labor remuneration not only stabilizes the social climate within a team but also serves as a vital economic tool for increasing production efficiency. Today, in the face of converging accounting practices with international standards and the rapid digitalization of the economy, improving the methodological foundations of payroll accounting has acquired significant relevance.

Since labor remuneration accounts for a substantial portion of an enterprise's total expenditure, it is essential to monitor the balance between labor productivity and labor costs through rigorous analysis. However, many business entities still face

challenges in automating payroll processes, optimizing tax payments, and establishing analytical indicators for material incentives. This article examines the existing problems in the system of settlements for labor remuneration and explores ways to enhance them based on modern accounting principles and analytical methods.

Main Part

The primary objective of improving accounting for labor remuneration is to ensure the accuracy of calculations while maintaining compliance with constantly evolving labor and tax legislation. In modern accounting systems, the complexity of payroll arises from the diverse range of payment forms, including piece-rate, time-based, and various bonus structures. To achieve transparency, enterprises must implement robust internal control mechanisms that verify the correlation between hours worked and the corresponding financial output. Digitalization plays a transformative role here; the integration of ERP (Enterprise Resource Planning) systems and specialized cloud-based accounting software minimizes human error, ensures the timely calculation of social security contributions, and streamlines the process of income tax withholding.

Beyond simple record-keeping, the analytical component of labor settlements provides strategic insights into the financial health of an organization. Effective analysis involves evaluating the dynamics of the average wage relative to the growth of labor productivity. If wage growth outpaces productivity, it signals a potential decline in profitability and financial stability. Furthermore, analyzing the structure of the payroll—specifically the ratio between the fixed base salary and variable performance incentives—allows management to refine motivation strategies. By utilizing horizontal and vertical analysis techniques, accountants can identify hidden costs and optimize the allocation of labor-related expenses. Ultimately, the synthesis of precise accounting data and deep financial analysis creates a foundation for making informed managerial decisions that balance the economic interests of the employer with the social welfare of the employees.

Conclusion

In conclusion, the modernization of accounting and the systematic analysis of labor remuneration are vital components for the sustainable development of any enterprise. The transition to automated accounting systems not only reduces the risk of technical errors and ensures compliance with tax regulations but also significantly enhances the speed of financial reporting. The research indicates that a well-

structured payroll system, supported by digital tools, creates a transparent environment that fosters trust between the employer and the staff.

Furthermore, the analytical findings emphasize that the growth of labor costs must be scientifically balanced with labor productivity to maintain long-term profitability. By improving the methods of analyzing settlements with personnel, organizations can identify inefficiencies in their incentive schemes and reallocate resources more effectively. Ultimately, integrating advanced accounting practices with strategic financial analysis allows an enterprise to optimize its labor costs while simultaneously increasing the motivation and performance of its human capital, ensuring a competitive advantage in the modern market.

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