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IMPROVING ACCOUNTING CALCULATIONS ON PAYMENT OF WORKERS IN AGRICULTURAL ENTERPRISES

The article considers some aspects of accounting accrual of payments for the period of leave in agricultural enterprises, including ways to improve them. Considered regulations on accounting calculations employee benefit. The most difficult issue to solve is the regulatory harmonization of accounting and legislation. Due to their frequent change, the accounting requires constant reorganization and modification in accordance with modern conditions. The study revealed a discrepancy of approved typical forms of records to the requirements of current legislation. Was proposed the ways of improvement of accounting of payments employee benefits.

Key words: accounting, employee benefits, wage, the leave.