ACTUAL PROBLEMS OF THE MONETARY STIMULATION AND INTERNAL CONTROL PRINCIPLES OF LABOR COSTS

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Abstract. This article contains theory and practice questions of wage organization and analysis of its internal controls principles. The author notes the deterioration of salary payments since 2014 in Russia and stresses the need for compliance principle of outstripping productivity growth over the average wage growth. The article identifies such topical issues of remuneration as: a large volume of work, which are paid without regard to the labor results, and that the workers do not know the labor laws and internal regulations governing wages; their solutions are offered. As labor costs are an important element of the production costs, they require regular monitoring. The author has analyzed in detail the basic principles of internal control labor costs, on which it is based. The author suggests in the article to divide all the principles into two groups: the generally accepted and applied. This will improve the regulation of relations between the supervisory bodies and entities for which control is exercised.

Keywords: salary; payment; remuneration; internal control; principles of internal control; labour costs.

JEL codes: J30; J39.

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