
**RESEARCH SYSTEM FOR MANAGEMENT OF WAGES AND APPLICATIONS IN
MANAGEMENT OF WAGES IN VIETNAMESE ENTERPRISES**

Doctor Nguyen Thi Hang,

Associate Professor Ph.D Nguyen Van Huan (participation)

*Faculty of Economic Information System - Information and Communication Technology Thai Nguyen
University.*

Abstract

It can be affirmed that the salary is the income of the employee based on the quantity and quality of labor while performing the work of the employee according to the commitment between the employer and the employee. For businesses, salary is an extremely necessary and important expense. Therefore, the accounting of wages for enterprises must be done correctly and reasonably. This is because, the salary paid in accordance with the labor results will stimulate the employees to work, effectively work for the business, promote the spirit of work hard, creative in the process of labor. . In addition to the main salary, the employee is entitled to the bonuses, allowances, health insurance, social insurance, unemployment insurance, which are social funds that employees enjoy, it represents the concern of society, of business to each member of the enterprise. For manufacturing and trading enterprises, wages are a big part of production costs. Therefore, if enterprises know how to apply a reasonable salary regime, they will create motivation to increase labor productivity, stimulate production to develop and bring profits to businesses. The construction of a salary management information system aims to provide managers with general information on the implementation of salary payment for employees, seeing the main advantages and disadvantages in management as well as going into the policy of reasonable and most favorable salary and wage norms for employees at enterprises. Since then, help businesses do well the management, bring high efficiency for businesses.

Keywords: Salary management, payroll accounting for businesses, profits, production costs, analysis and design of salary management information systems.

1. The theoretical framework for wage management and salary deductions

Wages, also known as wages, are the amount of labor remuneration paid to employees according to the quantity and quality of labor they contribute to reproduce their labor, compensate for their losses. in the process of production and business activities. Wages are one of the motivating factors that motivate people to work enthusiastically, but at the same time, it is one of the causes of stagnation, discontent or abandonment of the company to look for other jobs. higher. It all depends on the qualifications and capacity of the administrator. First of all wages are the amount that employers pay to employees. That shows the economic relationship of wages. On the other hand, because salary is a special kind of labor goods, it is not only an economic problem but also a very important social issue related to social life and order. Salary is not only an important issue for employees but in business activities, salary is part of the cost of production and business costs. Therefore, wages are always calculated and managed closely to improve operational efficiency at enterprises.

The ultimate goal of managers is to raise profits. To achieve that goal, they must know how to incorporate and artfully manage the elements of the business process. Employers can conduct

monitoring and monitoring of employees working according to their plans and organizations through paying them, ensuring that the costs they bring Results and most effective. Thereby, the employer will closely manage the quantity and quality of their labor to pay the workers well.

The salary fund of an enterprise is the total salary that an enterprise has to pay for all employees under its management. Salary fund composition includes many items such as time salary (month, day, hour), product salary, allowance (position, area ...), salary in production. Wages (or wages) include many types, but accounting can be divided into direct labor and indirect wages. In it details according to the main salary and extra wages.

2. Learn about salary deductions at Vietnamese businesses

First of all, including social insurance fund

The social insurance fund is a fund used to provide subsidies to laborers who have participated in fund-raising in cases of losing their working capacity such as sickness, maternity, labor accident, retirement, loss of strength, ... Under the current regime of Vietnam, the social insurance fund is formed by deducting 24% of the total salary payable to employees in each accounting period, in which:

- + Employers must bear 17% of the total salary fund and be included in production and business costs at enterprises and organizations.
- + Employees must bear 7% of the total salary fund by deducting their salaries.

Second, the health insurance fund

The health insurance fund is a fund used to cover workers who have contributed funds in medical examination and treatment activities, formed by deducting 4.5% of the total salary payable to workers. tablet, in which:

- + Employers must bear 3% and be included in production and business costs.
- + Employees must bear 1.5% by deducting their salaries.

All 4.5% are paid off by the enterprise to the provincial or city health insurance company.

This fund is used to purchase health insurance for employees.

The third is trade union funding

Trade union funds are funding for trade union activities at all levels.

According to the current regulations, trade union fees are deducted at the rate of 2% of the total salary payable for each accounting period and are fully accounted into production and business costs.

The fourth is the unemployment insurance fund

Excerpts from monthly production and business costs of units equal to 1% of the actually paid salary.

Extracted from employees' salary by 1%.

3. Researching forms of salary payment at current businesses

Currently, in the practice of social life and in labor relations, there are still two common forms of wage payment:

- Form of salary by product.
- Form of salary payment over time.

The choice of applying the form of salary in the labor organization depends on the production requirements, ie:

- + Suitable for the nature of work and the level of organization of work in the workplace.
- + Must work to encourage employees to pay attention to labor results and production results.

+ Make salary clearly show the function of economic leverage in stimulating production and business.

+ Salary must bring economic efficiency.

* Payroll over time

This is a form of payment based on the time of labor, salary level to calculate wages for each employee. This form is mainly applied to indirect workers, while direct labor only applies to parts that cannot apply product norms.

Time-based wage payment is applied to state officials in the administrative and non-business sector, those operating in the fields of management, professional, technical and professional activities in the field of production and business. For production workers, it is only applicable for those who work for jobs that cannot determine the exact product of labor, or because of the nature of the production if the product payment is not qualified. For example, repair work, production or preparation of medicines ...

Thus, time-based pay is based on the length of time worked, the technical and scientific qualifications and the complexity of the job. If we compare with payroll by product, time-based pay can be calculated on average in the pay, because it has not linked the salary income of each person with the labor income they have achieved.

* Paying wages according to the time of simple labor

The simple time-based wage regime stipulates that the wage level of each employee is dependent on the level of salary, position or function and their actual working time.

This form of payment includes:

- Monthly salary: is the salary paid to employees by month, according to the salary scale arranged. Workers who receive a monthly salary will receive wages according to their rank, position or rank and their actual working time.

This form of payment includes:

- Monthly salary = Table salary of the state + Allowances (if any).

- Daily salary: A salary calculated for employees according to the daily wage and the number of actual working days in a month.

Salary used to pay according to the employee's contract under a term of 1 month or more, usually the labor contract or enterprise organizes the time by day and pays 15 times a day for the same period. people with monthly salaries. For workers who work on a daily basis or work on a temporary or seasonal basis, who work for a period of less than 3 months, they may include a number of days to pay once, which can be paid immediately after each work but must give them additional social insurance, at least 15% of the salary for workers to take care of their own social insurance issues.

- Hourly pay to pay for working hours, or overtime hours.

* Rewarded time-based payment method

In essence, it is the combination of simple time-based pay and regular bonuses from the fund (because of ensuring working days, working hours ...)

The form of salary payment over time has the advantage of being easy to calculate, easy to pay wages for employees. But the form of salary over time itself is still limited as it does not closely link wages with labor quality results.

* Product payment mode

Product-based payroll is a form of payment based on the number of products delivered by the employee and the quality of the product specified by the enterprise. This is the basic form of payment that is currently applied by units mainly in the material production area. Salaries of employees depend on the unit price of a product and the number of products produced.

This form of wage payment is in line with the principle of labor distribution, linking the income of workers with the results of labor, encouraging enthusiastic labor. This form seems to be more effective than paying by time, so the current trend, product-based payroll is expanding widely.

However, the determination of product salaries must be based on the documents on the accounting of labor results (such as the completed labor confirmation slip) and the wage unit of the enterprise for each product type or work completed.

This form is applicable to production and business enterprises. Wages paid by product are the wages that workers receive depending on the unit price of products produced in accordance with quality specifications:

* Vacation pay and night work allowances, extra work.

Under the current regime, when employees are on leave, they are paid 100% of their salary according to the rank. Vacation pay and allowance for employees. Currently, one year a person is entitled to 12 days of leave, if he works for 5 consecutive years, he / she will be charged an extra day on the leave, from 30 years or more, then take an extra 6 days. Vacation pay is included in monthly production costs. If enterprises do not adjust, arrange for employees to take regular leave between months of the year, enterprises must make deduction for vacation pay to ensure stable expenses between months of the year.

4. Organizing accounting work in Vietnamese enterprises

Building a model of accounting apparatus at enterprises

Usually in Vietnamese enterprises, the accounting apparatus is shown in the following model:

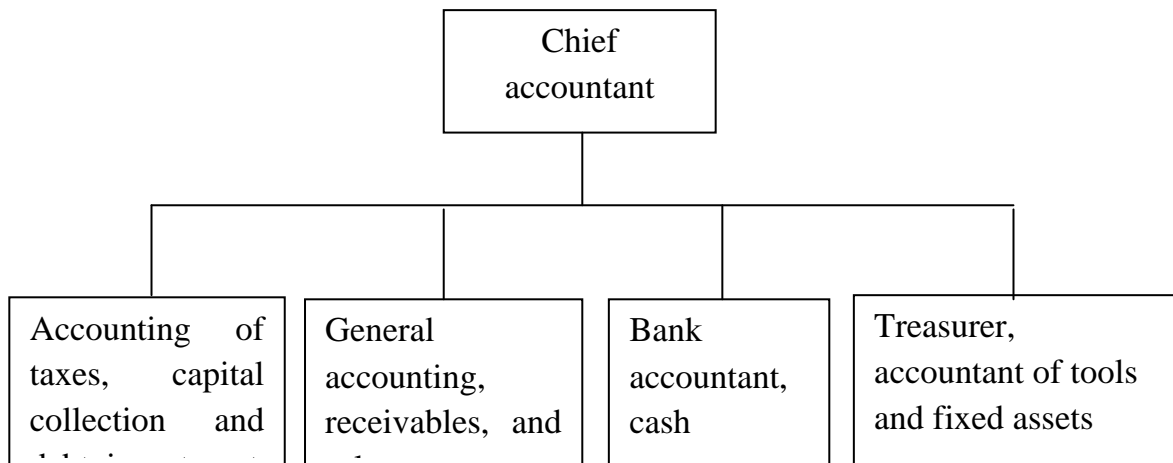


Figure 1: Organization chart of the accounting apparatus of the enterprise

Normally, enterprises apply the form of centralized accounting apparatus, in which the central accounting department is responsible for implementing all accounting, financial work and statistical work in the whole enterprise. career.

- Chief accountant

The chief accountant is responsible for assisting the Director of the enterprise in organizing and directing the implementation of all tasks: Finance - Credit, Accounting - Statistics, internal economic information in the enterprise.

- Tax accounting - Capital and public debt - Investment

Who is responsible for making all the quick reports and periodic reports according to the assigned tasks. Monitoring the settlement of expenses for materials, wages, management expenses ... and proposing to the Chief Accountant of the Company the expenses that are invalid or exceeding the estimates, the regulations, the contract level for the plan. handling. Accounting of capital collection and debt recovery.

- General accounting - General diary accounting - Salary accounting

Person who directly synthesizes and reports on the whole company in the month, quarter and year. Prepare all reports quickly and report the term according to the assigned tasks. Check all documents and data to ensure the legality, rationality and validity before making vouchers. Be responsible to the Chief Accountant of the Company for all documents recorded in accounting books, preserve and store accounting documents and accounting books. Reconciliation of liabilities and arising amounts related to the Southern department and its subordinate units.

- Bank accounting - Cash

As a person who makes a credit plan, summarizes the weekly working capital needs, sets up a plan to repay customers and banks. Track customer liabilities, economic contracts with customers. Performing loan, payment services, bank guarantee. Manage and open books to track costs of deposits, loans, loan agreements and make reports on the Bank. Check the amount of loan interest, deposit, and fees paid to the Bank.

- Treasurer - Accounting tool tools - fixed assets

As a follower of fluctuations, operational status of fixed assets, repair of fixed assets, depreciation of fixed assets of the whole enterprise. Directly working with the operational departments of the Company on the transfer, transfer and sale of liquidation of fixed assets to make decisions guiding the accounting of fixed assets. The cashier is responsible for ensuring the security of the treasury, issuing money in accordance with regulations. Performing the work time attendance of civil servants in the room. Open a record of room meetings and room tasks to take care of. Store dispatch and contract of the room. Combining with the Administrative Organization Division to make final settlement with the social insurance agency.

5. How to use salary management operations at businesses

An important profession in wage management is making accounting vouchers. Accounting vouchers are used to collect initial information about economic and financial operations, which are recorded in chronological order. Therefore, accounting vouchers are an important basis for accounting books and accounting checks

Vietnamese enterprises still use the following types of accounting vouchers:

- Cash and bank deposit vouchers: Receipts, payment vouchers, collection and payment orders, checks, remittance papers into the state budget, debit notices, credit notices, advance requests and payment papers advance (fund inventory minutes, loan agreement).

- Documents on material tracking: Proposals for delivery of supplies, ex-warehousing and warehousing bills, proposal forms for purchasing supplies, remaining supplies at the end of the period, stock cards, testing records, inventory minutes supplies and goods.

- Voucher on salary monitoring: timesheet, social insurance coupon, salary payment table.

- Vouchers on sales: VAT invoices, delivery requirements, sales contracts.

- Documents of fixed assets: Fixed asset cards, handover records, liquidation, repair, fixed asset allocation, fixed asset depreciation tables.

Characteristics of the organization of accounting books at enterprises today

Accounting books are an essential material means for accountants to record and reflect systematically accounting information over time and according to objects.

Every day when a profession arises, accountants base on the original documents to collect and classify and then enter the data into the computer. The machine accounting program will automatically record the General Journal, account ledger and balance the accounts. At the end of the accounting period, all kinds of books and reports have been made on the machine and checked and compared with the original documents so that the figures are correct and accurate.

Detailed book for direct labor cost account: account 622

In order for an organization to directly account for labor costs, it is necessary to open general books:

- Public diary
- General ledger of Account 622

6. Analyze and design the salary management information system at the enterprise

Salary payment procedures at enterprises are generalized according to the following diagram:

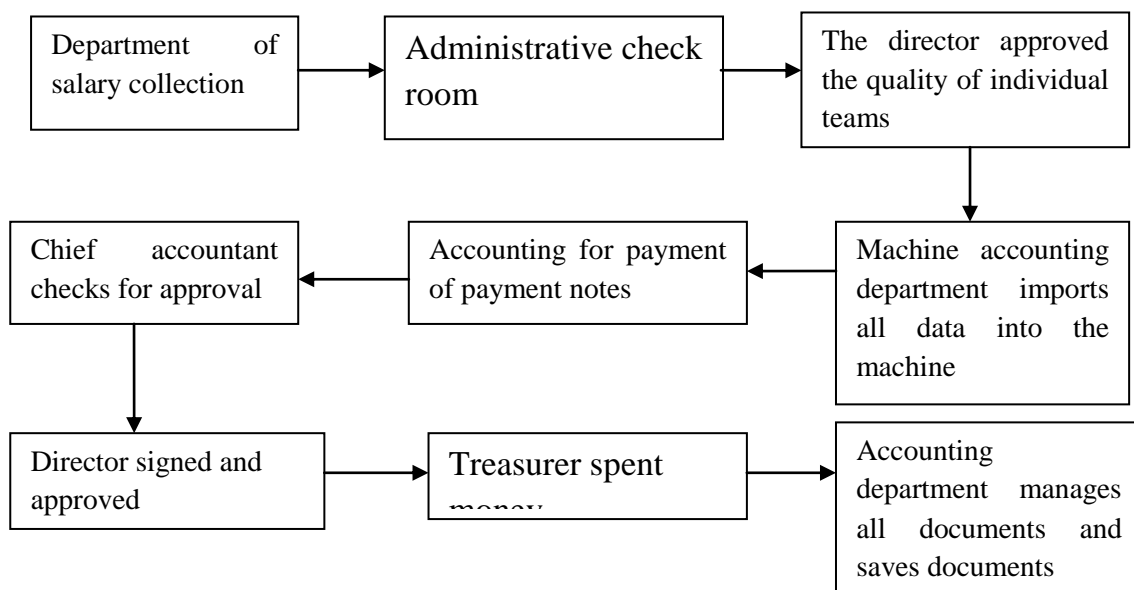


Figure 2: Diagram of operating salary payment system at the enterprise

Salary is an issue that any business must pay attention to. One pay side is labor cost - one of the basic cost factors that constitutes the value of products set by the enterprise. On the other hand, salary is the income of employees, but enterprises as well as workers want this income to increase and this is also a concern of the whole society.

Besides, the company manages workers very closely, not companies using rigid administrative measures, but the company only uses measures to contract products and timekeeping. From contracting products, workers in the company work hard. The absence of work without any reason, late work, and early departure rarely occur.

But besides that, the company also has the problem of human resource management, which is the warehouse department: nowadays, every day in the warehouses, making the salary for the workers only one employee statistically her job, check List products to stock goods. The company should assign at the additional warehouse the responsibility for the quality of the product and the total product and then inform the statistician as a salary. So the job will be better.

Enterprises have applied the salary according to the time suitable to the current management. It can be said that thanks to this form of salary payment, it has stimulated and encouraged the enthusiastic

working spirit of employees. Basically, all legitimate rights and benefits of workers have been solved and the principle of labor distribution has been ensured in paying salaries to employees.

The application of an existing norming system as a basis for a slight reduction in labor accounting of wages is very reasonable and encouraging, consistent with business and production enterprises.

- Using computers to process information, storing necessary information is easy, convenient and does not take much time to find information.

- With the effective support of information technology, minimizing manual processing, creating a convenient interface system for all users, making reports conveniently and quickly.

- Reduce the number of employees working in management to avoid redundancy and shorten the work of processing staff.

* Specifically, the salary management system must meet specific requirements such as:

- must automatically lookup, self-search and sort and produce reports according to user requirements.

- Edit the relevant data and tables every time the input data is changed or the conditions and requirements of the user change.

- must help the operation is fast, simple, convenient and especially the output data must be accurate and consistent for all tables and reports.

- Information to be searched: information to be searched is general information for the system and rarely changed.

- Detailed rotation information is detailed information about the operation of the unit, the volume of this information is very large to be handled promptly.

- General circulation information: This information is synthesized from activities of all levels, often condensed and processed in batches ...

The order to record accounting books at enterprises is as follows:

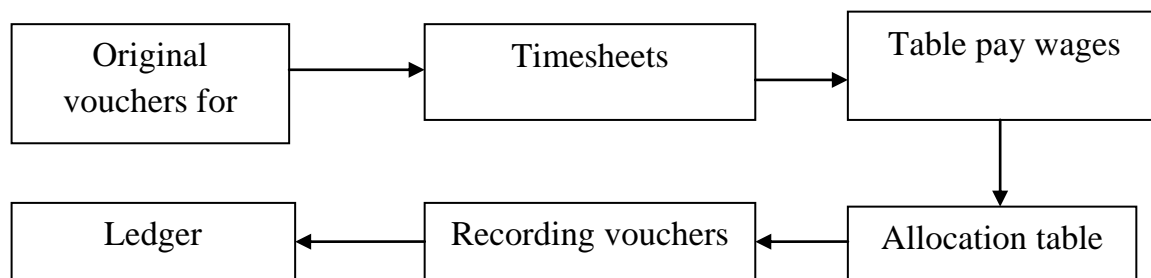


Figure 3: Diagram of salary accounting book in the enterprise

Along with the development of society, accounting work has been organized and managed better, can meet the requirements as well as help leaders to implement good policy policies for employees . First of all, to manage a large number of employees of an agency, it is necessary to well organize a record keeping system to meet the requirements of salary management in the enterprise. Salary accounting system at the enterprise must be conducted sequentially and closely. Based on the original documents related to the salary work, based on the actual timesheet of all employees in the unit, the accountant will form a payroll and payroll allocation table as well. like salary deductions. Book vouchers must be detailed and carefully based on the ledger system of accounting.

Design Functional hierarchy of salary management information system at the enterprise.

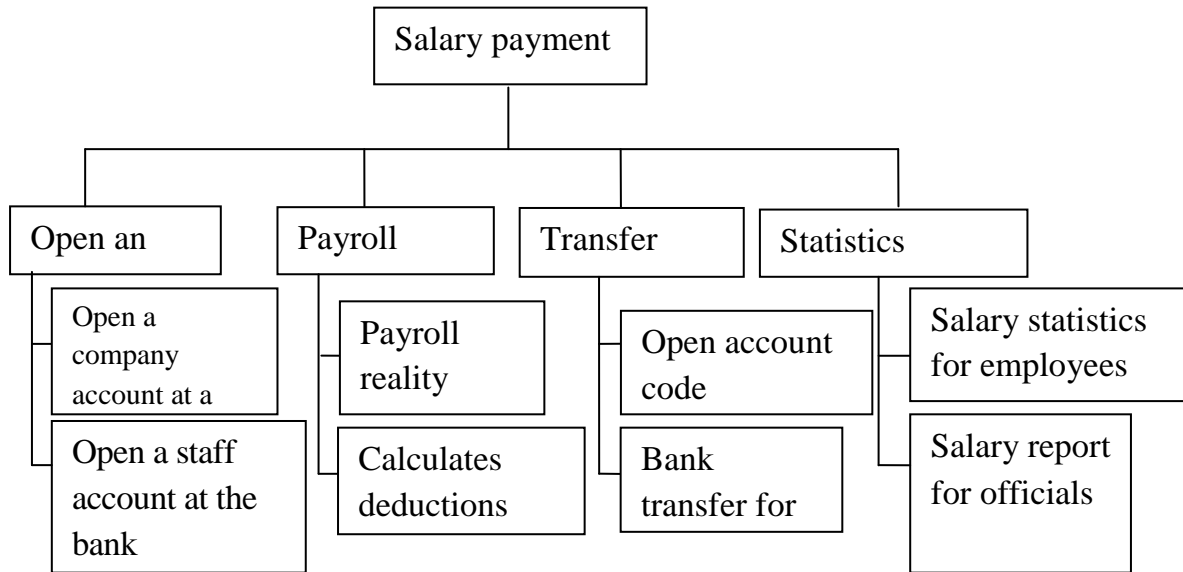


Figure 4: Diagram of salary payment system

In order to well manage the system of management of workers' salaries, information about officials and employees must be closely censored. This information includes:

- Employee code
- First and last name
- Birthday
- Sex
- Place of birth
- Present
- Department code
- Position code
- Identity card number
- Coefficients salary
- Date of enjoyment
- ATM card code
- Date of work
- Note

* Information about departments

- Department code
- Name of the department

* Information about positions

- Position code
- Name of position

- Coefficient of position allowance
- * Salary information
- Salary code
- Coefficients salary
- * Salary details
- Salary code
- Industry-leading salary incentive
- Salary factor to encourage products
- Advance
- Allowance
- Insurance
- Public day
- Field day

Diagram of context-level data flow

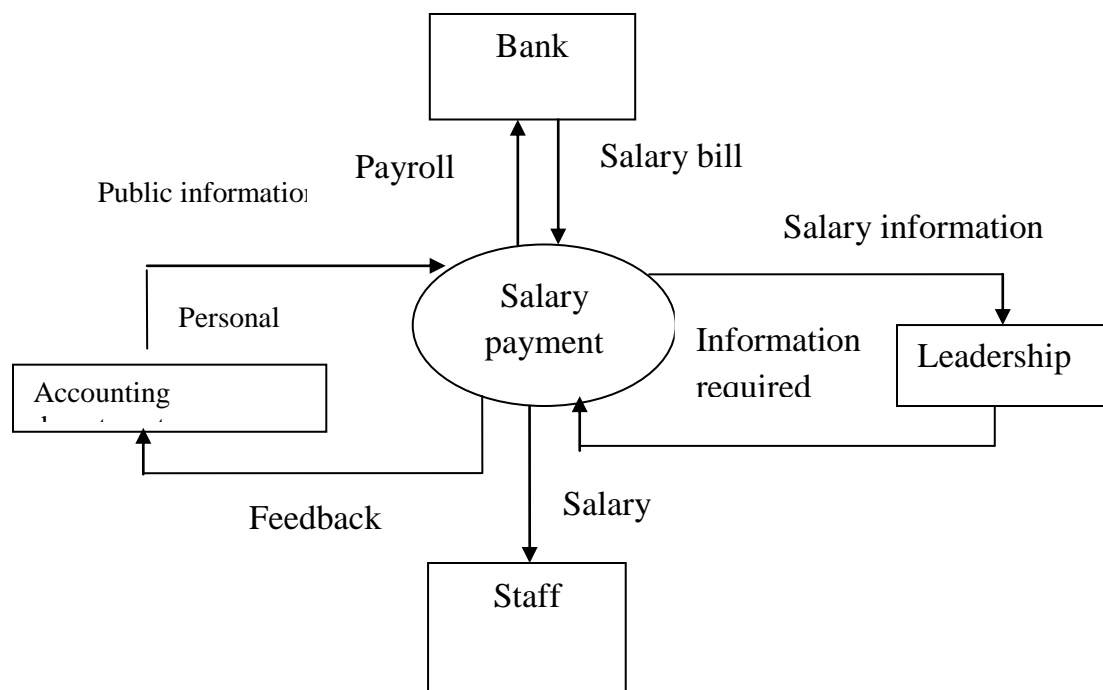


Figure 5: Diagram for designing a salary management system

5. Conclusion

Wages are a part of social products that are distributed by the state to workers in a planned manner, based on the labor results that each person contributes to society expressed in money, which is the labor remuneration. to reproduce the labor force to compensate for the labor cost of employees spent in the production and business process. The construction and design of an information system to manage salary payment activities is built in order to computerize the payment of salaries for

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employees at the Company. Since then, it helps improve the effectiveness of management, reducing time and costs for management agencies and employees.

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