

THE SYSTEM OF PAYROLL CALCULATIONS IN CONSTRUCTION ORGANIZATIONS

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Annotation; The article examines the mechanisms of organizing wage payment in construction enterprises, highlighting the specific features of wage forms and tariff systems applied in the sector. It analyzes the documents used in the payroll calculation process, the regulatory framework, and the advantages of digitalized wage accounting systems. In addition, the article presents proposals aimed at forming an efficient wage payment system.

Key words. Wage payment, wage system, construction economics, piece-rate wage, time-based wage, contract (accord) system, tariff scale, tariff coefficient, labor norms.

Annotatsiya. Maqolada qurilish tashkilotlarida mehnatga haq to'lashni tashkil etish mexanizmlari, ish haqi shakllari va tarif tizimlarining o'ziga xos xususiyatlari yoritiladi. Hisob-kitob jarayonida qo'llaniladigan hujjatlar, normativ-me'yoriy asoslar hamda raqamlashtirilgan ish haqi tizimlarining afzalliklari tahlil qilinadi. Shuningdek, samarali ish haqi tizimini shakllantirish bo'yicha takliflar keltiriladi.

Kalit so'zlar. Mehnatga haq to'lash, ish haqi tizimi, qurilish iqtisodiyoti, ishbay ish haqi, vaqtbay ish haqi, akkord tizimi, tarif setkasi, tarif koeffitsienti, mehnat normalari.

The construction sector is one of the strategic branches of the economy, where labor resources serve as the main factors of production. A distinctive feature of the construction process is that it relies heavily on physical labor and involves complex and high-risk working conditions. Therefore, in this sector, it is of great importance to properly organize the wage system, integrate it with scientifically grounded standards, and provide employees with material incentives.

The wage system not only determines the employee's salary level, but also directly influences their motivation, labor productivity, the timely completion of construction projects, and overall production efficiency. In construction organizations, this process is based on work-type standards, tariff scales, estimated costs, and qualification indicators [1].

The theoretical and methodological issues of organizing payroll and its accounting have been studied in the scientific works of a number of foreign and domestic economists. According to the foreign economist B. Needles, a significant portion of most firms' expenses consists of wages. In sectors such as banking and air transportation, labor costs account for more than half of total expenses. The importance of payroll accounting lies in the fact that the employer is required to maintain records that confirm wage payments and the obligations related to payroll deductions [2].

In the transition to a market-based economic system, many state functions related to wage payment, social support, and employee protection have been directly delegated to enterprises. Enterprises independently determine the forms, systems, and amounts of remuneration, as well as performance-based incentives. The term "wages" (or "salary") under current legislation includes all types of remuneration calculated in both cash and in-kind forms for periods worked and not worked, as well as various bonuses, additional payments, and social benefits.

Each employee's labor income is determined by their contribution to the final results of the enterprise's activities, is regulated through taxation, and is not subject to a maximum limit. However, the minimum wage level for employees exists and is established by law [3].

An analysis of the wage system in construction organizations shows that the effectiveness of the payroll mechanism directly affects the enterprise's production capacity, labor productivity, and adherence to project deadlines. Although the piecework, time-based, and accord (task-based) forms used in practice each have their advantages under specific conditions, their application is closely linked to the unique characteristics of the production process, technological sequence, qualification requirements, and working conditions [4]. Analyses indicate that in the construction sector, the piecework and accord systems have the strongest impact on labor productivity, as they are directly tied to the volume of work performed and motivate employees to achieve high results in a short period.

However, for the wage system to function effectively, the alignment between the tariff scale, qualification grades, labor norms, and estimated costs is of particular importance. In the construction sector, the failure to update existing regulatory documents on time, the mismatch of certain work-type norms with modern technologies, or their inability to fully reflect real working conditions may negatively affect the accuracy of payroll calculations [5]. Therefore, improving labor norms and harmonizing the payroll calculation process with state standards are among the most urgent tasks.

Another important aspect identified during the research is that the digitalization of the accounting system significantly increases the efficiency of labor management in construction companies. Electronic timesheet systems, biometric access control, mobile applications for verifying completed tasks, and the use of BIM and ERP platforms not only enable precise recording of working hours, but also drastically reduce human errors in payroll calculations, enhance transparency, and minimize corruption risks. As a result of implementing digitalized accounting systems, labor discipline is strengthened, employees improve their time-management efficiency, and control over project costs becomes more effective.

These studies indicate that improving the wage system in construction organizations should be carried out in three main directions: first, reviewing the regulatory framework in accordance with modern requirements; second, selecting wage forms in line with production technologies and implementing a differentiated approach; and third, fully digitalizing and automating payroll processes. The results show that when these factors are aligned, the wage system enhances employee motivation, increases labor productivity, optimizes production costs, and ensures the competitiveness of construction companies.

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