

IMPROVING THE WAGE PAYMENT SYSTEM IN CONSTRUCTION ORGANIZATIONS**Bayzakova Dilbar Fayziyevna**

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Abstract: This thesis examines the theoretical and practical aspects of accounting for labor remuneration in construction organizations. The study analyzes wage forms and payment systems, their accounting, documentation, and the procedures for recording them in бухгалтерия (financial) accounting. In addition, the specific features of the construction industry, the role of wage accounting in increasing labor productivity, and ways to improve labor remuneration based on current regulatory and legal documents are considered.

Key words: construction organizations, labor remuneration, wage accounting, wage forms, accounting, labor productivity, financial accounting, regulatory and legal documents.

Аннотация: В данной тезисе рассматриваются теоретические и практические аспекты ведения учета оплаты труда в строительных организациях. В ходе исследования проанализированы формы и системы заработной платы, порядок их учета, документального оформления и отражения в бухгалтерском учете. Также рассмотрены особенности строительной отрасли, роль учета заработной платы в повышении производительности труда и пути совершенствования оплаты труда на основе действующих нормативно-правовых документов.

Ключевые слова: строительные организации, оплата труда, учет заработной платы, формы заработной платы, бухгалтерский учет, производительность труда, финансовый учет, нормативно-правовые документы

The labor remuneration system in construction organizations is one of the most important economic mechanisms for motivating workers and specialists and ensuring the financial stability of the organization. An efficient and accurate accounting system makes it possible to control the organization's budget, reduce errors, and manage the workforce effectively.

At present, payroll calculation processes in construction organizations are often carried out manually or using traditional systems. This can lead to increased time consumption, errors, and financial losses. Therefore, optimizing and automating payroll calculations and introducing modern information technologies are considered urgent issues.

The labor remuneration system is important not only for motivating employees but also for increasing their productivity and ensuring fairness within the organization. In the construction industry, the workforce often consists of various specialists and crews, making an accurate and systematic payroll calculation mechanism essential.

The issue of improving the labor remuneration system and its accounting plays an important role in modernizing the economy, ensuring efficient use of resources, and optimizing the activities of construction organizations. Research conducted in this area encompasses the theoretical foundations of labor remuneration, practical processes, accounting mechanisms, and modern approaches to their improvement.

The effectiveness of payroll calculations in construction organizations is directly related to the proper organization of the wage system, precise measurement of labor processes, and the completeness of accounting records. According to the literature, a modern model of the labor remuneration system requires not only the integration of tariff rates and position-based salaries but also incentive mechanisms. This is a key factor in forming the wage fund in construction enterprises and in ensuring the efficient use of resources.

In the construction industry, due to the physical intensity of labor, the level of risk, and the uneven distribution of work volume, the system of material incentives for employees holds particular importance. The main goal of such incentives is to increase labor productivity, improve the quality of work performed, and strengthen employees' commitment to the organization's objectives.

Errors in payroll calculation processes are often associated with incomplete maintenance of temporary labor documents, incorrect recording of work volumes, and labor standards that do not correspond to current production conditions. A. Burxonov notes that "the lack of updated labor standards leads to the incorrect formation of the wage fund in many construction enterprises." These shortcomings can negatively affect the financial results of the organization and may increase dissatisfaction among employees.

In recent years, the introduction of digital technologies into payroll accounting has been considered one of the most effective directions. Research has demonstrated that automated accounting systems "ensure the accuracy of synthetic and analytical payroll records while significantly reducing human errors." Tools such as ERP systems, electronic time trackers, QR code-based control, and biometric registration are especially useful for construction organizations.

Another important aspect for construction organizations is the improvement of financial control. According to economists, "the introduction of internal audit in the payroll process leads to more effective management of the wage fund and reduces the risk of incorrect payments." In addition, digital auditing tools significantly simplify the comparison of labor costs with the overall project estimate.

The payroll accounting system in construction organizations directly affects the efficiency of the enterprise and employee motivation. Research indicates that shortcomings in payroll accounting, outdated labor standards, and insufficient control can lead to financial consequences. Modern information technologies and automated accounting systems significantly enhance the accuracy and speed of payroll accounting.

The following proposals can be put forward to improve the payroll accounting system in construction organizations:

1. Automate the labor remuneration system in construction enterprises and implement digital monitoring tools.
2. Enhance employee motivation by integrating piece-rate and bonus systems in payroll calculations.
3. Regularly update labor standards and improve the system for accurately measuring the volume of work performed.
4. Strengthen internal financial control and audit mechanisms to reduce errors in payroll accounting.

These measures contribute to optimizing payroll calculations and increasing financial efficiency in construction organizations.

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