

**MANAGEMENT AND AUDIT DOCUMENTS UNDERLYING
ACCOUNTING STAFF REGISTRATION RIGHTS**

HURLOIU Ion-Iulian¹, BURTEA Elena², DRAGOMIROIU Rodica³

¹ *Spiru Haret University, Bucharest, Romania*

² *Spiru Haret University, Bucharest, Romania*

³ *Spiru Haret University, Bucharest, Romania*

Abstract:

Accounting records underlying the grant help pay public entity to achieve its objectives through a systematic and methodical approach that assesses and improves the efficiency and effectiveness of the management system based on risk management, control and governance processes. Lately noted that in Romania there is a concern for the establishment of rules of ethics of the accounting profession to ensure professionalism, confidentiality and objectivity in performance pay jobs.

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JEL Classification: J50, J54, M11, O19.

1. Introduction

For a good economic activity at the micro and macro structures needed changes to the economic, social and political. Under the market economy based on free enterprise, the operator is free to spend, use, produce and save resources available and how they see fit and to pursue their own

¹ *Lecturer Ph.D., Spiru Haret University, Bucharest, Romania, iulian_hurloiu@yahoo.com*

² *Assistant professor Ph.D. student Spiru Haret University, Bucharest, Romania, elenapana2006@yahoo.com*

³ *Lecturer Ph.D., Spiru Haret University, Bucharest, Romania, rodica.dragomiroiu@yahoo.com*

interests in the general context of harmonization their real interests and needs of society.

One of the categories of essential resources in the deployment and development of a business activity is human resource. Always related to the size, structure and needs of an economic, human resources is the element that ensures cohesion, efficiency and stability of the real dynamic system. Degree of deepening division of labor and other factors of production (capital and nature) influence to ensure compatibility between components in general. Therefore, the trader is directly concerned with a precise number of staff management and its structure, organization remuneration system in conjunction with available financial resources, performance and work efficiency.

In preparing the audit program there must be taken into account the inherent and control risk assessments and ensure the necessary level of substantive procedures which are guaranteed. Also, the auditor considers performing tests during the control and substantive procedures, the existence of the entity and the involvement of other auditors and experts.

The auditor may discuss elements of planning with those charged with governance and management of the entity, these discussions can be part of general communication with those charged with governance necessary entity or can be made to improve the efficiency and effectiveness of the audit. Discussions with those charged with governance ordinarily include the overall audit strategy and audit time, including any limitations thereof, or any additional requirements.

Today, any company is an important contributor to the Romanian economy because all payment go to the state budget.

2. Essential Factors in Organizations Designing rate

Essential Factors in Organizations Designing are:

Individual tasks. The basic unit in any organization is the individual task. Tasks are determined after analyzing the functions necessary to operate the business. A task is usually performed by an individual, but some organizations on the burden of responsibility of a team.

In traditional organizations, individual tasks are performed by individuals forming a team, a department or a department.

Departments. As an organization grows, individual tasks are grouped

into subunits or departments. Determining the number of departments is an important organizational decision. Different individual tasks can be împărțite by function, by location, by product, by customer or by other dimensions. Departments can also be created depending on plant size (for example, by function) and then to structure other units by another dimension (product, location or consumer).

The central idea is that the structure must be created to divide people and tasks in such a way as to ensure communication, cooperation, tasks, distribution of resources and decision-making in the most effective manner possible. For efficiency, it is sometimes necessary to restructure or redesign the organization or its parts.

Job enrichment. One of the ways to redesign the organization is restructuring individual tasks so that people must the complete tasks to perform, and not o part of a task. This is called remodeling job design ; its importance was underlined by Frederick Herzberg. He argued that people are demotivated when they feel that their work gives them little chance of overtaking, little recognition and a weak sense that they have an important contribution. Increased motivation is achieved when tasks are combined so that people feel like doing something important and make a real contribution to the success of the organization. Workers feel satisfied to complete a task that brings them feel that learning new things. All this means enriching job - more autonomy and opportunity to increase contacts.

This approach can lead to:

- Increasing employee responsibility for their own work, which can be seen as a burden or satisfaction;
- Increasing training and development opportunities;
- Changing the management style;
- Training employees so that they increasingly engage or participate effectively in some activities of planning, organizing and so on;
- Performaning the evaluation through direct answers and information etc.

Job enlargement (horizontal extension). A close approach of enriching job is the job enlargement, which is to increase the scope of the job that increasing the amount of executed task. A post can be enlarged without enrichment. For example, a person who manages the office can benefit from a broadening of the station lies in the responsibility to deal with 6 offices instead of 4. This will force them to plan their time better and do more for the

company with the same salary.

The Offer on presenting a book on the Romanian market is different from year to year, they are being imposed increasing quality and presentation.

Publishing staff may experience a guarantee of quality and thematic approach based on current and future market requirements.

Whatever type groups within the organization, it is important to determine the viability of each individual job by job description. Job description must indicate the tasks, goals and job responsibilities, skills needed for the job and job relations with other stations in the group work. Once established channels, it is important to determine whether the job should be simple (as few tasks) or to be more complex. The current trend in the design job is trying to broaden and enrich the job.

The question is whether it is more efficient fulfillment of all functions (production and administration), excluding sales in the central location of the organization (centralization) or creating subsidiaries that conduct autonomous operations (decentralization).

One way of reorganizing the business around new products is the main functions combining them with already established. The problem with the organization was that every employee should have two heads (one head of production and a functional head). This dual subordination presents a disadvantage because individuals may be confused, not understanding that the leaders must be loyal to them for misunderstanding between the two. For this type of organization to work, the two heads should be regarded as equal, adopt similar management policies and priorities and to provide proper employee rewards and sanctions.

This approach has both advantages and disadvantages, each job or specific situation should be carefully considered to assess the effectiveness of its application.

Job enlargement advantages:

- Widened station will be less monotonous for its holder, will provide greater job satisfaction and thus the results are improving;
- Employees qualify and acquire more experience in the conditions of work tasks, which contributes to their development.

Job enlargement disadvantages:

- Costs are incurred by us, determined by redesigning jobs (including higher wages requested in exchange for complete several tasks and / or employee training costs due to additional requirements for qualification);

- Increase the time it takes to tasks;
- Although job satisfaction is generally high, many cases have been found to reduce quality and lower results for the activity.

In conclusion, the organization may face resistance to change from employees because the decision is not always properly understood by them and generally not perceived diversity resulting from increasing the number of tasks it is charged only that "has more work ".

3. Staff Rights

Rights granted to employees are established by collective labor contract negotiations concluded between employers and unions / workers' representatives or individual labor contract in which the employer required to register personal rights.

Personal rights are rights in cash or in kind to the staff for work or arising out of an employee. Salary consists of base salary, bonuses and additions to it. Bonuses are awarded for outstanding condții work overtime, seniority, working at night, etc. Regarding the additions we have agreed addition, prizes, share of profit etc.

Role in the payroll department societății property (thus understood any legal form) can be expressed succinctly in his power. Except for human resources management function, which is the object of working human resources department, the main tasks are:

- Track employees;
- Calculation of wages due according to the agreed wage collective agreement or individual employment contract (including a record of the volume of work, or to establish a normării based methods for assessing work performed);
- Calculation of payment obligations to the state budget and budget health insurance, etc., for both the employer and the employer;
- Preparation of documents of evidence of wage payments (namely butterflies and payroll);
- Issuance of certificates for employees of organization, preparation and submission of various statistical situations: CAS, unemployment, health, personal income tax;
- Issuance of certificates, documents of professional file employees, preparation of statistical summaries for CA staff and DGFP, planning leaves;

- Drafting provisions on employment, promotion, promotion, sanction, suspension or termination of employment or service of the employees of the payroll.

In contemporary conditions, wages are the most common form of income, the condition of the economic situation of a large number of people. He expressed both wages of their workers-called execution, as well as remuneration to those who perform activities in design and management. So salary is simply not the price of labor, but the cost of hiring labor, the ability to work, some legal freemen and of course the price of services rendered by work by these people. that the price paid for the service to work factor, wages are determined by market mechanism, but it is work completed and paid after filing depending on its results.

This training is based on salary general operating rules of the market and the labor market specificities. Salary thus formed is always reported by the owner of his own work to existing requirements which wants more normal and high safety parameters due to this form of income. When salary proves to be insufficient, in order to approximate the conditions of a normal life or fall depending on its implementation modalities to supplement his initial enterprise resource returned.

Salary is "monetary expression of labor value", "price of labor", "labor payment". Simply, salary is defined as "payment, usually in cash, an activity made", "price of labor", "labor payment".

4. Accounting records underlying the granting wage

- a. An individual employment contract. Used until January 1, 2011. Must Be prepared on a standard form provided by the Territorial Employment room in which the unit can add related record, according to their own interests and elements negotiated with the employee. In companies which conclude a collective agreement, individual employment contract provisions should be brought into line with those of the collective bargaining agreement.

- b Evidence of the time quantitative workload documents

Depending on the type of the contractual relationship work, these documents will be adjusted as follows:

- Daily attendance sheet, including date, employee name, signature on arrival and departure;
- For employees with contract labor agreement for the relevant number of

hours worked (pay depends on the number of hours worked eg drivers) using a daily time tracking sheet, including date, name, signature on arrival and departure the number of hours worked, confirmed by the signature of the master or other person in charge;

- For employees with labor contracts according to which payment depends on a certain product quantity of work done, daily record clocking will include: date, name, signature on arrival and departure, the amount of production made or invoiced value confirmed by the signature of that person's coordinator.

Currently, for security and access control unit developed integrated systems based on electronic cards, which precisely identifies the person who entered / left a / in a certain area and hour / minute that access occurred. The advantage of these systems is that allows clocking minute.

c. State payroll. Is the primary accounting document for recording labor costs. Payroll of wages shall be made monthly.

Payroll has two major sections:

- The section where the remuneration of employees is calculated from gross salary and making all deductions required by law;
- Section to calculate the unit's payment obligations in connection with employment.

d. Documents regarding deductions from wages. These are:

- Procurement contracts for goods in installments;
- Cards loan repayments;
- Wage garnishment judgment on;
- Administrative decisions issued by the company for the imputation of damage caused by employees of wages and penalty.

e. Documentation for salaries awarded in nature. In this case it is:

- Invoices for meals served at work;
- Distribution lists of goods;
- Minutes of handover etc.

f. Requests for annual leave or unpaid leave approved by company management

g . certificates of leavin work.

5. Conclusions

Based on the objectives that lead to business development and market research publisher of books on offer in Romania together with demand

subject areas, and taking into also account for competition to develop a plan of development of existing thematic areas addressing new areas.

By using management software programs pay a company to undertake a more rigorous management of economic parameters and efficiency results due to their faster processing.

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