Wages in the Enterprise

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Abstract:
The goal of this article is to give an overview on salary work and salary policies of businesses. Since then, the study evaluates the factors affecting the effectiveness of the salary work of enterprises. We conduct a qualitative assessment of the factors that affect the salary work of the business. Salary work is a very important task of the accountant to ensure the satisfaction and long-term commitment of employees to ensure the sustainable development of the business.

Keywords: Salary, salary policies

1. Introduction

Through different periods, wages are understood in different ways: In a central planning mechanism, the State holds the ownership of the means of production and the right of distribution. Wages (wages) are conceived of as part of national income, expressed in money, to be shared among workers. This conception shows that the salary is determined by the employer, not by bargaining or buying, or in other words the wage is not the price of labor, and the distribution is mentioned in This is an average, evenly distributed distribution (in cash or in kind). Such awareness has led to the concept that wages are the rest of national income after being used to satisfy the needs of society (health, education, national defense, security ...). Therefore, if the national income is large, then distribute more, if there is little, then distribute less. In the early stage of development, the needs of society are still many, so the rest is for small and low wages. Thus, it can be seen that the salary at this period is not appreciated, greatly affecting the development of the economy.

According to the International Labor Organization (ILO), the salary is the amount that the employer pays the employee in a certain amount not based on the actual working hours, usually paid by month or half a month. Remuneration is the remuneration paid to the labor contract under the labor contract (excluding income taxes and other legal deductions), calculated based on the quantity of products produced or the actual working hours.

In the market mechanism, wages are not only in the distribution category, but in the category of exchange, the category of value. The salary regime is regulated and issued by the State from the requirement of paying attention to the purpose, motivation as well as benefits of employees.

According to Assoc. Nguyen Tiep (2008), Curriculum of salary - wages, Labor - Social Publishing House, Hanoi: "Salary is the price of labor force, formed on the basis of agreement between employees and people. using labor through labor contracts (written or oral), in accordance with the labor supply - demand relationship in the labor market and in accordance with the wage regulations of the labor law " [19]. Thus, unlike the central planning mechanism, the salary is considered the price of labor power, distributed by labor (by capacity, results, and efficiency) and paid in cash, people Labor has the right to refuse in-kind to be distributed. Since then, it shows that the salary has been valued, calculated and managed closely, contributing to promoting the labor force and social development.

From a legal perspective, wages are recognized as an institution in the labor law. Accordingly, Article 55 of the Labor Code of our country stipulates: “Salary is the amount that the employer pays the employee to perform the agreed work. Salary includes salary by job or title, salary allowance and other supplements. The salary of the employee must not be lower than the minimum wage set by the Government”. Thus, in legal terms, salary is understood as the amount of currency that the employer pays to employees according to the agreement of the
two parties, including salary, salary allowance and other additional payments. In which, the salary must not be lower than the minimum wage set by the State.

- The nature of the salary: The salary is the value of the labor force formed in the labor market. So it is not only governed by the law of value but also by the law of labor supply and demand. Wages often fluctuate around the value of labor, depending on the relationship between supply and demand and the price of living materials. The variation around the value of the labor force is considered as the variation expressing the nature of the salary. Wages have manifestations in two aspects: economic and social. (Nguyen Tiep, 2008, p.4)

Economically: Wages are the result of a commodity exchange agreement of the employee's labor for a certain period of time and receive an agreed salary from the employer.

Socially, the salary is the money that ensures that employees can buy the necessary living materials to reproduce their own labor force and spend a part to support their families as well as insurance. out of working age.

In economic accounting in enterprises, salary is an integral part of production - business costs. Therefore, wages are calculated and managed closely to achieve the business goals.

2. Salary regimes and regimes

2.1. State salary payment regimes

a) Salary regime by level:

The salary by ranks is the salary applied to workers and workers directly engaged in production. That is all the state regulations that enterprises apply to pay employees based on the quantity and quality of labor as well as the working conditions when they complete a certain job. (Nguyen Tiep, 2008, p.7)

b) Salary regimes according to positions and titles.

This salary regime is all documents and regulations of the State that pay salaries to all types of cadres and public employees when assuming the titles and positions in enterprises, administrative and administrative agencies. industry and armed force units. (Nguyen Tiep, 2008, p.8)

Salary regime by position and title includes 3 following elements:

- Professional standards for public employees must be built by enterprises based on the State's regulations and the enterprise's ranking standards issued by the State.

- Ladder and payroll for positions and titles. The payroll determines the relationship of the salary between the titles of the same specialty or other specialties, according to their qualifications.

- The basic monthly salary of each officer and employee is the monthly salary paid by multiplying the base salary by their salary coefficient.

In addition, all officers and employees will receive additional salary allowances like workers if they are in the same conditions as workers.

2.2. The form of payment

a) Time-based salary payment: is a form of salary payment based on the salary level or position and the actual working time of the employees. (Nguyen Tiep, 2008, p.254)

b) Product-based salary payment: (Nguyen Tiep, 2008, p.234)
Concept: Product-based salary payment is a form of salary payment based on the quantity of products delivered and paid by employees, salary unit price, and product quality specified.

Subjects of application:

Subjects of application are workers directly engaged in production, performing works with a labor norm to be assigned to them.

Conditions apply:

- Enterprises must build a system of science-based labor levels to facilitate the accurate calculation of wage rates.
- Enterprises need to determine the exact technical rank for the work stages in the enterprise. Furthermore, the allowances calculated in the unit price must be properly determined.
- Organize and well serve the workplace to minimize the time of work stoppage, create conditions for employees to exceed the labor level and complete.
- To well perform the work of statistics, inspection and acceptance of manufactured products because the employees' income depends on the quantity of quality products produced and the unit price.
- Do well in educating and educating about the ideological, sense of responsibility and assessing the work performance for employees to avoid the tendency to pay attention only to quantity but not to product quality, to use economically. raw materials, machinery and equipment.
- Must have a team of professional staff specialized in salary.

Advantages and disadvantages of product-based salary payment:

Advantages:

- Thoroughly grasp the principle of paying wages by labor, because the salary that employees receive depends on the quantity and quality of finished products. This is an important factor promoting labor productivity.
- Product-based salary encourages employees to work hard to improve their professional skills, accumulate experience, practice skills, promote creativity ... to improve their working ability and labor productivity.
- Product-based salary payment plays a role in contributing to the continuous improvement of management, improving the autonomy and work initiative of employees and the employees' collective.
- The calculation of wages is simple and easy to explain to the employee.

Defect:

- Product-based wages can lead to workers being less concerned with product quality, saving raw materials, and rationally using machines. In many cases, workers do not want to do jobs that require high skills because it is difficult to exceed the labor level.
- During the hours of work stoppage due to the enterprise's reasons such as: transmission line interruption, lack of materials, damaged machinery, ... employees are not entitled to wages or an equal amount of money. for the average product pay they could have earned in that time period.

The specific forms of product salaries include: Direct payment of product to individuals, indirect product-based wages, collective product (team, team, etc.). ), the form of payment of the package product, the form of payment of the product with bonus, ... The author analyzes a few specific forms:
Direct payment of product salaries to individuals: (Nguyen Tiep, 2008, p.237)

Direct payment of product salaries to individuals is applied to those who directly produce and do business in economic units whose labor process is relatively independent, work can be determined, labor level and product acceptance test separately. Their wages are determined by the individual productivity of the worker.

Advantages: Associating wage income with labor results, productivity, and quality of labor, thus encouraging employees to increase labor productivity. At the same time, this salary payment system is simple, easy to understand, easy to calculate, workers can calculate their own salary.

Disadvantages: If there is a lack of strict and reasonable regulations, workers will be less interested in saving raw materials, overlooking the saving of production costs, less interested in the management of machines and equipment. be. In some cases, workers only pay attention to quantity but less attention to quality.

Salary payment method for package products: (Nguyen Tiep, 2008, p.247)

The form of package product salary payment is the form of salary payment to a person or a group of workers based on the level of work completion and the salary unit price specified in the contractual contract or contractual assignment.

The form of salary payment for flat products is applied to jobs if the delivery of each detail, each part will not be beneficial, but must hand over the entire volume to the completed worker within a certain time. This form of payment is quite common in agriculture, basic construction, transportation, supply of materials, trade and services, or some other professions when workers are employed. It is of an unexpected nature that the work cannot determine a stable level of labor for a long time.

The contracting entity can be an individual or a group of employees.

The package salary payment can be paid in advance according to the part of the completed work volume in each installment, and pay the salary after the job is completed under the contract. If the worker collective is contracted, then divide the salary like the collective product salary system.

Advantages: Encouraging workers to complete tasks ahead of time while still ensuring the quality of work through contractual contracts, strict contracting regulations. The contents of the contract must clearly state the job name, the quantity of the contract, the quality of the product to be guaranteed, the standard working conditions, the unit price ... Moreover, it also encourages the employees to promote their light, technical improvement ideas, improving labor methods to optimize the labor process.

Disadvantage: Determining the unit price of the contract requires careful analysis and complicated calculations. If the inspection and acceptance work is not strictly carried out, it will affect the product quality.

* Form of salary payment by collective products: (Nguyen Tiep, 2008, p.239)

Subjects of application: For jobs that require a team of people to complete.

The division of wages for each individual in the team is also very important in this form. There are two commonly used methods that are using a correction factor and the hour-factor method.

Advantages: The collective product salary scheme encourages the workers in the team to raise their sense of responsibility and cooperation, helping each other to complete their work, working in a coordinated and self-managed model, physical.

Disadvantage: Does not encourage workers to improve their personal productivity because the performance of each worker does not directly determine their salary.

* Indirect product salary payment: (Nguyen Tiep, 2008, p.245)
Subjects of application: This form of salary payment does not apply to workers directly engaged in production, but only applies to workers serving production. Their work directly affects the attainment and excess of regular product-based workers. Their duties and accomplishments are tied to primary workers’ duties and achievements. When implementing this salary regime, there are two cases and the solution is as follows:

- If the service work itself makes mistakes, causing the main worker to produce defective products or bad goods, the service worker shall enjoy the salary payment regime when making bad goods but still ensure at least equal to the person's salary rank.

- If the machine worker does not complete the output norm, the service worker’s salary will not be calculated according to the indirect product unit price but by their grade salary.

Advantages: The indirect product-based salary regime encourages sub-workers to better serve the main worker, creating conditions for improving labor productivity for main workers.

Disadvantage: The worker's salary depends directly on the results of the main worker, but this result is sometimes affected by objective factors, which limits the work effort of the secondary workers.

* Bonus product salary form

The essence of this form is to use bonuses to encourage employees to exceed the set targets.

The salary received consists of 2 parts: One part is the product salary at a fixed unit price, the other part is the bonus according to the% of the product salary.

Advantages: This salary payment regime encourages employees to pay attention to the quantity and quality of products, encourages them to pay attention to other indicators such as the completion of production plans, material savings, and high quality products.

Disadvantage: Must calculate accurately and correctly the main bonus targets otherwise it will increase the cost of salary overspending the salary fund.

* Progressive form of product salary: (Nguyen Tiep, 2008, p.250) Actually, under this system, the salary of workers consists of two parts.

- Product wages are based on the quantity of products produced at a fixed unit price.

- The salary depends on the number of products increased by the price, depending on the level of product increase: the higher the level of product growth, the higher the unit price.

Objects of application: at the weak stages of the production line or the most important stage with a decisive effect on the whole production line.

Advantages: The increase in unit price will make the workers actively work to increase labor productivity.

Disadvantage: the main reason is to make the rate of labor productivity lower than the rate of wage growth. So people only apply this form in a narrow scope, in a short time.

2.3. The role of wages

For society: As reality shows that the salary is the employee's income and they use that money to live in their lives. Wages are essentially to sustain people's lives. That maintenance is a daily job such as spending on food, clothing, ... it is a social factor, exchanging necessary products and goods with the money you make. In addition, wages have partly contributed to national income so it directly affects social factors. (Nguyen Tiep, 2008, p.47)
For businesses: to maintain and develop, the salary management policy is very important. Wages in the business affect the competitiveness of the business. All financial expenses are managed appropriately. Because maintaining salaries of employees attracts good employees, worthy of their capacity. In addition, salary is also an effective tool to build resources and it is also a way to manage labor resources in the business. (Nguyen Tiep, 2008, p.48)

For employees: Reality shows that employees are always interested in wages because it is income to help them stabilize their lives. The fact that employees are paid with a high salary, they will work actively, hard work spirit, ... and whether high or low wages also affect their status, professional qualifications, ... it reflects the ability your real force. (Nguyen Tiep, 2008, p.50)

3. Salary work in the business

3.1. Salary work concept in business

Salary work (also known as labor payer organization) is a system of measures to pay labor based on the level of labor use; it depends on the quantity and quality of labor to offset labor costs and material attention on labor results (Nguyen Tiep, 2008, p. 26).

The salary work of the enterprise aims to ensure fairness in management and salary payment; The salary is suitable for the labor spent and not contrary to the provisions of law, the salary is consistent with the professions in the same enterprise or with other professions in another enterprise. Salary work includes the contents of planning labor wages, organizing the determination, payment of wages and testing, evaluating the effectiveness of the wage payment, with appropriate plans to improve production and business efficiency and salary income for employees.

3.2. Content, requirements and principles of salary work in the business

a) Contents of salary work

The content of the work of salary in the enterprise includes the views and objectives of the enterprise on the work of salary, the organization of the salary working apparatus, the development of salary policies, the organization of the work. salary operations .... etc. Article 90, Labor Code (amended) in 2012 clearly states: "Salary is the amount the employer pays the employee to perform the agreed work. The salary includes the salary according to the salary. job or title, salary allowance and other supplements ". Document of the Party's Congress XI states: "Salaries and wages must be considered the labor prices, formed under the market mechanism under the State's management".

The main contents of salary work in an enterprise include:
- Build perspectives, goals, requirements on corporate salary organization.

Opinion:

Salary must really be the main source of income to ensure the lives of workers and their families; Paying right wages is an investment in human resource development, creating a driving force to improve labor productivity and work efficiency of employees, making an important contribution to the implementation of social progress and equity, ensuring stability. politics - society; promote and improve the quality of growth and sustainable development.

In the enterprise sector, the salary is the labor price, formed on the basis of agreement between the employee and the employer under the State-controlled market mechanism.

Ensuring equality of wages and wages: jobs with the same complexity and waste are paid equal wages, jobs with high levels of complexity and labor consumption must be have higher wages than low-complexity jobs,
which consume less labor. Avoid the situation of scratching in salary work, the job of people doing the main jobs is not being treated satisfactorily, causing inequity in income payment.

Salary work must ensure to attract people who specifically want to stabilize the main production workforce or the labor that plays a key role in the business activities of the business, it should be limited. This workforce fluctuations.

- Meet the law compliance: all activities of the business in general or the salary work in particular must be based on the law where the business is engaged in production and business activities.

The average guaranteed salary increase compared to the income of workers in the locality, ensures the basic living standard of workers and is higher than the regional minimum wage, with an increase equal to or higher than the index Consumer prices, wages must be continuously improved with a specific increase for each period (notwithstanding the reduction of wages in normal operating conditions), to promote production to improve company productivity. Offering a progressive salary increase in product additions with product quality.

Considering the requirements of the salary organization, the salary and wages must ensure reproduction, constantly improve the employees' material life, the salary must stimulate employees to improve labor productivity.

Target:

Develop a scientific and transparent system of national salary policies, suitable to the practical situation of the country, to meet the development requirements of a socialist-oriented and socially active market economy. international import, build harmonious, stable and progressive labor relations; creating a driving force to liberate production, improve labor productivity and quality of human resources; contribute to building a clean, streamlined, effective and efficient political system; prevent and fight against corruption and waste; to ensure the lives of the wage payers and the beneficiaries' families, to realize social progress and equity.

The goal of all businesses is to strive for the highest efficiency in the production and business process. Salary pay has a direct impact on the production process of a business. Therefore, managers need to know whether their company's salary and wage system meets the needs of the current environment or the future plan of the business, what the total salary fund is, how many jobs are available. Which job is paid too high or too low, which job accounts for the highest proportion in the total salary fund and the rate of wage growth compared to the growth rate of labor productivity. Paying a worthy salary for employees will encourage them to work, create confidence for themselves, make them wholeheartedly for their work, and create conditions for them to assert their personal capabilities. On the other hand, it will enhance the company's reputation, consolidate its position in the marketplace, help the company survive and thrive in a fiercely competitive society.

Salary organization requirements:

Develop and issue a new payroll system according to job positions, titles and leadership positions to replace the current payroll system; convert old salary to new salary, ensure it is not lower than current salary.

Identify specific elements for the new payroll design.

The management mechanism of salary and income must be changed to suit the circumstances.

- Building a salary working apparatus: the enterprise must structure enough human resources to perform the wage work. In addition to the human factor, the health, capacity and professional qualifications of the people working on wage work must Salary should also be paid attention so that there are few people but it can still operate the salary work in the business.
- Constructing salary policies: This is one of the key tasks of the salary work, enterprises must have a flexible and strong enough policy to achieve the objectives and tasks of the unit. Salary policies are the concretization of the goals of the business.

- Develop principles of salary organization: Pay salary according to quantity and quality of labor, ensure the growth rate of average labor productivity increases faster than average salary growth rate, pay wages according to factors in the market, to ensure a reasonable wage relationship between workers in different occupations in the national economy, wages depend on financial capacity and must harmonize types of benefits in pay wage.

- Construction of forms and regimes for the enterprise's salary. Salary payments are implemented through salary regimes. Currently in our country there are 2 types of salary system: rank salary system and position salary system. The salary level system is the State regulation that enterprises apply to pay employees according to the quality and working conditions when they complete a job. In the salary system, ranks include salary scale, payroll, salary coefficient and salary level.

- Deploying professional work: Salary workers must understand and be aware of the nature of the target salary of the business and advise the correct and timely implementation of policies for good implementation. business goals. In order to well implement the above issues, in addition to understanding the theoretical basis of wages, it is necessary to promptly update State regulations as a basis for the implementation of enterprises' policies.

b) Requirements for salary work in the enterprise:

+ The salary must ensure the reproduction of the labor force, the guarantee of constantly improving the material and spiritual life of the employees.

This is an important requirement for the correct functioning of wages. The salary paid must not be lower than the minimum wage set by the Government. Depending on professional and technical qualifications, skills, productivity and quality to pay the appropriate salary. The salary that employees receive must be constantly raised due to the growth and development of the economy, due to enhanced professional capacity and experience accumulation, due to increased labor productivity. and product quality, ... on that basis to ensure the satisfaction of the physical and spiritual needs of employees and their families.

+ The salary to be paid is based on the agreement between the employee and the employer. Vietnamese law guarantees the rights of employees based on the provisions on the payment of wages to employees on the basis of an agreement between the employee and the employer as stated in the labor contract and agreement. collective labor.

+ Salary must be paid according to the type of work, quality and efficiency of the work. Depending on the assigned job, the performance of the job according to the quantity, quality, and duration of execution to decide the salary for the employee.

Salary must have the effect of promoting increased labor productivity, product quality and labor efficiency. Salary is an important lever to improve labor productivity, creating a basis for improving business efficiency of enterprises. Therefore, wage work must meet the requirement of increasing labor productivity. On the other hand, this is also a requirement for the development and improvement of employees' qualifications and capabilities, thereby improving product quality and labor efficiency of employees.

Salary must be distinguished according to working conditions and labor intensity. According to the current regulations of the Law, the salary paid to the employee when working in heavy, hazardous or dangerous conditions, working at night or working overtime must be higher than when working under normal and proper conditions. degree.
Wages paid to employees must take into account the provisions of the labor law. The salary work of any enterprise in the territory of Vietnam must be strictly complied with in accordance with the laws of Vietnam. The Labor Code of our country also has regulations on issues around the work of building and managing wages.

The salary must be simple, easy to understand and easy to understand: The salary work is always a complicated issue, but it needs to be clear and easy to understand for the employees to realize the fairness and objectivity in salary payment. contribute to improving the motivation and working attitude of employees.

c) Basic principles in the work of salary organization:

The application of the forms of salary and remuneration must thoroughly grasp the principle of payment according to the quantity and quality of labor, and must encourage employees to strive to improve their professional skills. Therefore, in order to exploit all possibilities for production and to properly apply the form of wage payment as well as the requirements of the form, it is necessary to perfect the form of salary payment and salary management so that it is real, good. The manager must always monitor the working situation of the workers, the employee's productivity increases or decreases, the morale of the work, whether there are any complaints about wages or not. As far as the above manifestations are concerned, the salary policy is beneficial for the employees. On the contrary, if there is a bad performance, the manager must review the process of setting up the salary scale and payroll of his company. Review whether the process of determining the salary for each job is consistent, whether the job value analysis is complete and accurate, the salary and the job value are fully intertwined. Each salary scale position is based on the employees' abilities and experiences, the salary is fair, the salary of their company compared to other companies in the same industry is too different or not.

Principle 1: Pay wages according to the quantity and quality of labor

This principle is derived from the law of distribution by labor. The requirement of this principle is to pay wages with distinction in terms of number and quality of employees, not to pay an equally divided average wage. The implementation of this principle requires that the salary payment must be associated with labor productivity, production results manifest in the quality and efficiency of labor. The principle is that those who participate in a lot of work, effectively, with a high level of skills, are paid high wages and vice versa. This principle is also manifested in the fact that the same salary is paid for the same labor, regardless of gender or ethnic group in the payroll. Equal pay for employees must be reflected in wage policies, particularly in the system of scales, payrolls, and other forms of wage payment to employees.

Principle 2: Ensure that the average labor productivity growth rate increases faster than the average wage growth rate. This principle stems from the harmonious relationship between accumulation and consumption, between immediate benefits and long-term benefits. The principle is that it is impossible to consume beyond production capacity, but to ensure accumulation. Ensuring that the growth rate of average labor productivity increases faster than average wage growth will facilitate accumulation increase for extended reproduction, creating a basis for lowering product costs and commodity prices.

Principle 3: Pay according to market factors. This principle is built on the basis of a must have a labor market. Salary paid to employees must be based on the salary in the market, on the law of supply - demand and the law of value in the market.

Principle 4: Ensuring the reasonable wage relationship between workers in different occupations in the national economy. The goal of a socialist society is a rich people, a strong country, a fair and democratic society, ensuring a reasonable wage relationship is to maintain social justice, on the basis of principles. distribution by labor. The requirement of this principle is to ensure a reasonable relationship in labor pay. Wages must distinguish between labor complexity, working conditions, important positions of different professions, regional, geographic or regional distribution. On that basis, it is intended to encourage the industry
Restructuring towards modernizing the economy, ensuring fairness and equality in salary payment by profession for employees.

Principle 5: Salary depends on financial capacity. This principle is derived from the view that the salary issue is a social policy, an integral part of the overall socio-economic policies of the State, and is related to the national financial situation, as the current financial situation at the facility. Salaries of public employees in State management agencies depend on the budget, salaries in enterprises depend on the efficiency of production, business and finance of enterprises. This principle requires that enterprises should not set wages for employees, because in a market economy, wages in enterprises not only depend on the performance of individuals, but also depend on on the business performance of the business. Enterprises that operate highly effectively will enjoy high personal salary and vice versa. If the national budget is abundant, the salaries of employees and employees are enjoyed high and vice versa.

Principle 6: Harmoniously combine various types of benefits in salary payment. This principle stems from the harmonious relationship between three types of interests: social interests, collective interests and workers' interests. Therefore, the requirement in paying wages to individuals, in addition to the individual contributions and efforts, must also take into account the interests of the collective, the dedication of the labor collective to the common cause towards the end. the final result of labor, so as to achieve a unity between short-term and long-term benefits, individual interests do not contradict the collective interests and social interests, but must be put in a harmonious and harmonious relationship.

3.3. Factors affecting salary work in enterprises

a) Factors from the external environment

+ Changes in policy and mechanism have a great impact on the salary work of specific enterprises, and every year, the base salary, the minimum salary of the region forces the enterprise to adjust the salary scale system, types specific allowances, insurance costs, production cost balance. Circulars, Decrees on salary adjustments, enterprises must change regulations on salary management ...

+ Labor and employment market competition: if the enterprise does not pay a satisfactory salary with the labor power and has increased to compete with other professions, the labor movement is natural, when working. The shortage will affect production and business activities of enterprises, at the same time, the recruitment of labor and training increases the costs of the business that production costs must bear, reducing competitiveness in the market.

+ Market supply and demand for manufactured products: The company's products are competitive or difficult to consume, leading to difficulties in financial balance, affecting the salary work.

+ The input costs in production and business activities: input costs such as raw materials, fuel increased or decreased all affect production costs and the balance of the salary fund.

+ Natural factors: natural disasters, fires, floods, affecting the production and business process. (Nguyen Tiep, 2008, p.9)

b) Factors from the internal environment

+ Objectives and strategies of the business: Revenue growth, profitability, labor size, salary increase, annual income.

+ Mechanism and policies on salary, income, promotion opportunities: having a good mechanism to help employees feel secure and enthusiastic about their work.

+ Management model, labor structure, qualifications, work experience, age greatly affect work efficiency and labor productivity.
+ Working and living conditions: During this time, working conditions are one of the important factors to attract workers. The income may be better, but with good working conditions, it is possible to retain employees. (Nguyen Tiep, 2008, p.10)

4. Criteria for evaluating salary work in enterprises

Criteria to evaluate the effectiveness of salary work in an enterprise include:

a) Comply with the principles and requirements of the salary organization in the enterprise

Salary policies must study and adhere to the law of value, the law of supply and demand of labor force in the labor market.

It is mandatory to understand and comply with legal regulations on labor issues before building a salary payment mechanism. Enterprises need to pay attention to issues such as the minimum salary that the State stipulates the contract and the probationary salary, the seasonal salary, the salary during maternity, sickness, leave ...

b) Enterprise's overall labor productivity

Wages play an important role for both workers and businesses. The salary has the effect of compensating for the labor force of the employees. At the same time, the salary also has a great effect in encouraging employees to work peacefully. Employees can only confidently put their best into their work if that job gives them enough money to cover their lives. In reality, wages are considered as a major measure of professional qualifications and seniority. As a result, employees are very proud of their high salary, wanting to get a raise, even though the salary can only make up a small part of their total income. For firms, wages are seen as part of the cost of production. So spending on wages is for investment and development. Or salary is an important lever to improve business performance of the business. On the other hand, organizing a fair and reasonable salary in the company will contribute to maintaining, consolidating and developing its workforce.

Salary increases and labor productivity growth are closely related. Increasing labor productivity is the basis for increasing wages and vice versa, increasing wages is one of the measures to encourage people to work enthusiastically to increase labor productivity.

c) The working efficiency of the salary working apparatus

The salary policy contributes to improving productivity, increasing income for employees and reducing salary costs in product costs, improving the efficiency of production activities of enterprises.

Wage policy in the production and business sector is to consider the correct salary payment to employees as investment in development, as a driving force to improve production efficiency, business, and competitiveness of business, market and sustainable development.

c) The working spirit and motivation of the employee

For the employees, the salary is the income from the labor process, directly affecting their standard of living, their ability to reproduce labor. Striving to raise wages on the basis of improving labor productivity is the goal of both enterprises and employees. This purpose creates a driving force for business development and enhances the professional skills, skills and working capacity of employees, contributing to the national socio-economic development. This is also the convergence point of benefits (direct and indirect, immediate and long term) of workers, enterprises and the state.
If the salary is enjoyed much and is commensurate with the labor force that the employee spends, the worker's motivation will be greater and more effective. For businesses, the larger the salary payment to the employees, the higher the stimulus to the employees, the more professional and high-quality human resources will be obtained from the business organization.

d) The cohesion of the employees with the enterprise

Creating good motivation will encourage employees to work more diligently and have less thought of quitting their job, volunteering for long-term commitment with the organization. Criteria to evaluate the employee's attachment to the organization such as: number of employees applying for retirement annually, number of employees applying for retirement before reaching retirement age.

5. Conclusion

Under the State-regulated market mechanism, enterprises are constantly innovating and perfecting all their activities in order to survive and stand firm in fierce competition conditions. Salary work is an indispensable element in the business production planning system of an enterprise, and is one of the very important issues for the existence and development of an enterprise. Therefore, the constant improvement of salary work is an inevitable and objective requirement for each enterprise.

People are one of three elements of the manufacturing process. However, human resources are the main factor determining the success or failure of an enterprise. Implement well the salary work to ensure fairness, transparency and suitability to the labor force, the movement of the market and the solvency of the enterprises and at the same time comply with the provisions of law. Therefore, enterprises are increasingly paying attention to constantly improving the work of wages. With that in mind, the topic "Completing the work of salary at the Northeastern Corporation" analyzed the current state of the Corporation's salary work, which points are not reasonable points for the salary payment method of the Corporation. amend and supplement accordingly. From there, propose a number of solutions to complete those inadequacies, so that the salary work of the Corporation is more and more effective, promoting its role and effects in the Corporation, contributing to Promoting the unit's development in today's tough competition and integration conditions.

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i. Ministry of Labor, Invalids and Social Affairs (2015), Circular No. 17/2015 / TT-BLDTBXH dated 22/4/2015 on guiding the building up of salary scale, payroll, salary allowance and salary change to employees in state-owned one-member limited liability companies.

ii. Ministry of Labor, Invalids and Social Affairs (2015), Circular No. 47/2015 / TT- BLDTBXH dated November 16, 2015 on guiding the implementation of a number of articles on labor contracts, labor discipline, material responsibility of the Government's Decree No. 05/2015 / ND-CP dated January 12, 2015, detailing and guiding the implementation of a number of contents of the Labor Code.

iii. Ministry of Labor, Invalids and Social Affairs (2016), Circular No. 26/2016 / TT- BLDTBXH dated September 1, 2016 on guiding the implementation of labor management, salary and bonus for employees working in a one-member limited liability company with 100% charter capital owned by the State.

iv. Ministry of Labor, Invalids and Social Affairs (2016), Circular 27/2016 / TT- BLDTBXH dated September 1, 2016 guiding the implementation of the salary, remuneration and bonus regime for managers one member limited liability companies with 100% charter capital held by the State.

v. Ministry of Labor, Invalids and Social Affairs (2016), Circular 28/2016 / TT- BLDTBXH dated September 1, 2016 guiding the implementation of regulations on labor, wages, remuneration and bonuses for companies with controlling shares or contributed capital of the State.

Specialized members of the Board of Directors, General Director, Directors, Deputy General Directors, Deputy Directors, Chief Accountant of State companies.


viii. Ministry of Defense (2016), Circular 170/2016 / TT-BQP dated 30/10/2016 on the provision of professional military rank corresponding to salary, promotion, promotion and demotion function in case of being disciplined for lowering salary rank; the order, procedures and competence to decide on professional soldiers and defense officers.


xii. The Government of the Socialist Republic of Vietnam (2016), Decree No. 52/2016 / ND-CP dated June 13, 2016 regulating the salary, remuneration, and bonuses for managers of limited liability companies. members whose 100% charter capital is held by the State.