Summary

Subject matter: Improvement of the planning of expenses on the company staff (on the example of Parquet (Centre), ltd.

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Topicality of the research: One of the key tasks of staff management in the modern economy is the registration and measurement of the factors that condition the effectiveness of the work of the company staff, specifically, of the level and structure of the expenses on the staff, because it is the staff of the organization that is the exponent of unique knowledge and technologies that becomes one of its main resources.

The competent and effective planning of the expenses on the staff enables the company not only to improve the social state of the employees, their job satisfaction, to give them additional chances to build and develop their career.

Objective of the research: is the development approaches to the formation and planning of expenses on the staff and determination of the reserves of its improvement.

Tasks:
- to determine the structure of the expenses on the staff as the basis of the systemic planning;
- to consider the methodological approaches the planning of the expenses on the staff;
- to highlight the factors affecting the expenses on the staff;
- to analyze the budgeting of the expenses on the staff of “Parquet Centre, Ltd.”;
- on the basis of the generalization of the methodological instruments to develop the methods of budgeting the expenses on the staff;
to work out the recommendations on the improvement of the budgeting of the expenses on the staff with full consideration of the data of the assessment of the effectiveness of the investments in the staff.

**Theoretical and practical significance of the research:** is in the possibility of the research in the process of the development of the budget of the expenses on the staff. The conducted research contains the solution of the task of the improvement of the planning of expenses on the staff in modern company which is essential for the provision of its effective performance.

**Results of the research:**

1. The business has considerable reserves for the improvement of the system if planning of the expenses on the staff;
2. We have formulated the proposals on the improvement of the system of the formation of the budget expenses on the staff;
3. We have outlined the main factors affecting the formation of the expenses on the staff in a modern trade company.

**Recommendations:**

The main findings and results can be used as a methodological basis to conduct the analysis of the composition and budget expenses in order to improve the system of planning of the expenses on the staff, improvement of the profitability of this company.