**Chapter: 13 Accounting for Labour**

**Definition**

**१. >d nfutsf] cy{ nV] g'xf];\ .**

**1 j:t'pTkfbg ug]{ jf ;]jf pknAw u/fpg] qmddf ef}lts / dfgljo ;+;fwgx? k|of]u ul/Psf x'G5g\ . dfgjLo ;+;fwg**

**af6 k|fKt x'g] ;]jfnfO{ >d elgG5 . csf]{ zAbdf, pTkfbg sfo{df ;+nUg pTkfbg ljefu / pTkfbg ljefunfO{ ;]jf k|bfg ug{ :yfkgf ul/Psf ;]jf ljefux?df ;+nUg JolQmx?n] k|bfg ug]{ ;]jfnfO{ g} >d elgG5 . pTkfbg / ;]jf ljefudf ;+nUg hgzlQmnfO{ k|bfg ul/g] cfly{s nfe / u}/ cfly{s ;'ljwfx?nfO{ >d nfut elgG5 . Hofnf, eQf, cflb >d nfutsf pbfx/0f x'g\ .**

**२. k|ToIf / ck|ToIf >d nfutsf] af/]df n]Vg'xf];\ .**

 **k|ToIf >d nfut M j:t' pTkfbg ug]{ tyf ;]jf k|bfg ug]{ sfo{df k|ToIf ?kdf >d afkt pTkGg x'g] nfutnfO{ k|ToIf nfut elgG5 . csf]{ zAbdf, sRrf kbfy{nfO{ tof/L dfn;fdfgdf kl/0ft ug{ cfjZos kg]{ >d jfkt nfUg] nfutnfO{ g} k|ToIf >d nfut elgG5 . kmlg{r/ agfpg] sfo{df ;+nUg l;sdL{x?, 3/ agfpg] sfo{df ;+nUg 8sdL{x? cflbnfO{ lbOg] Hofnf k|ToIf >d nfutsf pbfx/0fx? x'g\ .**

**ck|ToIf >d nfut M j:t' pTkfbg ug]{ tyf ;]jf k|bfg ug]{ sfo{df k|ToIf of]ubfg gePsf] t/ pTkfbg ljefunfO{ ;]jf k|bfg ug{df cfjZos kg]{ >d;DalGw nfutnfO{ ck|ToIf nfut elgG5 . d]lzg ;+rfng ug]{ JolQm, lgl/If0f ug]{ ljlw, ;'/Iff tyf ;/;kmfO{df ;+nUg JolQmx? cflbnfO{ k|bfg ul/g] ;'ljwfx? ck|ToIf >d nfutsf pbfx/0fx? x'g\ .**

**calculating of accounting for labor**

 **1. Piece rate system of wage payment (कार्यमा आधारमा ज्याला प्रणाली)
2. Time rate system of wage payment ( समयको आधारमा ज्याला प्रणाली)**

**Piece rate system ( कार्यको आधारमा ज्याला भुक्तानि)**

**Meaning**

The piece is that system of wages payment in which the workers are paid on the basis of the units of output produced. It does not consider the time spent by the workers. It is a method of remunerating the workers according to the number of units produced or job completed. कार्यको आधारमा तलब भुक्तानीको एक विधि हो जसमा कामदारहरूलाई उत्पादन गरिएका एकाइहरूको आधारमा तलब दिइन्छ। यस प्रणालीमा कामदारहरूले बिताएको समयलाई ध्यानमा राखिदैन। यो एक विधि हो जसले कामदारहरूलाई उत्पादन गरेको एकाइहरूको संख्याको आधारमा वा पूरा गरिएका कामको लागि तलब दिन्छ। यसलाई परिणाम वा उत्पादनद्वारा भुक्तानी पनि भनिन्छ। यसमा प्रत्येक उत्पादन गरिएको एकाइको लागि निश्चित कार्यको आधरामा तलब दिइन्छ।)

फाईदा र बिषेशता(Features and Benefits)

1. **उत्पादनमा वृद्धि**: (Increased Productivity)
2. **कामदारको प्रोत्साहन**: (Encourage to the worker)
3. **व्यक्तिगत दक्षता** ( Increase the efficiency )
4. **व्यवसायको लाभ (** Higher Earnings Potential)

Disadvantages and limitations of piece rate system ( बेफाईदा र सिमाहरु)

1. गुणस्तर कमि ( Quality may be suffer)
2. तनाव र दबाबमा बृदि ( Increase in inequalities)
3. सहकार्यमा कमि ( Limited Team Work)

It is calculated by,

|  |
| --- |
| Formula *Total wages = Total output/ total production \* wage rate per unit/ piece rate*  |
| Note: *If the Question is given in wage rate or piece rate per unit then we always calculate the total wages using piece rate system.*  |

Examples no:1
A worker produced 2 units in a day, he worked 5 days in a week. Also, A worker involve in 26 days in a month for the production. The wage rate is Rs 1000 per unit.

*Required: total wages of A worker for the month*.

Solution

Working note:
total production = 2 units\* 26 days = 52 units

Total wages= T*otal output/ total production \* wage rate per unit/ piece rate*

 = 52 units \* Rs 1000

Total wages of A worker = Rs 5200 Ans

Example No: 2

**TIME RATE SYSTEM OF WAGE PAYMENT**

**Meaning**

The time rate is that system of wages payment in which the workers are paid on the basis of time spent by them in the factory. Under this system, the workers and employees are paid wages on the basis of the time they have worked rather than the volume of output they have produced. Hence, according to this system, wages are paid on hourly, weekly or monthly basis. Under it, the wages earned by a worker is determined by using the following formula;

Wages earned = total hours spent \* wages rate per hour