

## Improving the payment system in a fishing enterprise

### Perfeccionamiento del sistema de pago en una empresa pesquera

### Melhoria do sistema de pagamento numa empresa de pesca

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## ABSTRACT

Payment systems have evolved throughout history, as well as the way in which salaries and remuneration of workers of an enterprise or enterprise are distributed, which can satisfactorily influence both the welfare and satisfaction of employees, as well as threaten the fulfillment of efficiency indicators and labor stability, if its application becomes a problem for the enterprise. It is on this basis that the deficient payment system in terms of the accumulation and registration of accounting operations related to payroll in the Empresa Pesquera Provincial de Pinar del Río was proposed as a problem, for which the objective was to propose a system of measures for the improvement of the piecework and performance-based payment system in the enterprise. For its implementation, the theoretical references of the payment systems and the current resolution were taken into account, as well as the characterization of the current situation in the enterprise, applying the interview technique to the enterprise's managers as a primary source and the documentary review as a secondary source. As a result of the research, a plan of measures was made that not only covers the improvement of the payment system, but also the accounting components of the same, offering the enterprise a way to ensure compliance with its efficiency indicators and greater satisfaction of its workers.

**Keywords:** salary remuneration; piecework wage; payment system

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## RESUMEN

Los sistemas de pago han evolucionado a lo largo de la historia, así como la forma en que se distribuyen los salarios y la remuneración de los trabajadores de una empresa o compañía, los cuales pueden influir satisfactoriamente tanto en el bienestar y la satisfacción de los empleados, como atender contra el cumplimiento de los indicadores de eficiencia y la estabilidad laboral, si su aplicación se convierte en un problema para la empresa. Es sobre esta base que se planteó como problema el deficiente Sistema de Pago en cuanto a la acumulación y registro de las operaciones contables referentes a la nómina, en la Empresa Pesquera Provincial de Pinar del Río, para lo cual se tomó como objetivo proponer un sistema de medidas para el perfeccionamiento del sistema de pago

a destajo y por rendimiento en dicha empresa. Para su implementación, se tuvo en cuenta los referentes teóricos de los sistemas de pago y la resolución vigente, así como la caracterización de la situación actual que se presenta en la empresa, aplicando la técnica de entrevista a los directivos de la empresa como fuente primaria y la revisión documental como fuente secundaria. Como resultado de la investigación, se realizó un plan de medidas que no solo abarca lo referente al perfeccionamiento del sistema de pago, sino a los componentes contables del mismo, ofreciéndole a la empresa una forma de velar por el cumplimiento de sus indicadores de eficiencia y una mayor satisfacción de sus trabajadores.

**Palabras clave:** remuneración salarial; salario a destajo; sistema de pago

## RESUMO

Os sistemas salariais evoluíram ao longo da história, bem como a forma como os salários e remunerações são distribuídos aos trabalhadores de uma empresa ou empreendimento, o que pode influenciar satisfatoriamente tanto o bem-estar como a satisfação dos trabalhadores, bem como comprometer o cumprimento dos indicadores de eficiência e estabilidade laboral, se a sua aplicação se tornar um problema para a empresa. Foi nesta base que o problema do deficiente sistema de pagamento em termos de acumulação e registo de operações contabilísticas relacionadas com a folha de pagamentos na Empresa Pesquera Provincial de Pinar del Río foi proposto como um problema, para o qual o objetivo era propor um sistema de medidas para a melhoria do sistema de pagamento à peça e baseado no desempenho da empresa. Para a sua implementação, foram tidas em conta as referências teóricas dos sistemas de pagamento e a resolução atual, bem como a caracterização da situação atual na empresa, aplicando a técnica de entrevistar os gestores da empresa como fonte primária e a revisão documental como fonte secundária. Como resultado da investigação, foi elaborado um plano de medidas que abrange não só a melhoria do sistema de pagamento, mas também as suas componentes contabilísticas, oferecendo à empresa uma forma de assegurar o cumprimento dos seus indicadores de eficiência e uma maior satisfação dos trabalhadores.

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**Palavras-chave:** remuneração salarial; salário à peça; sistema de remuneração

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## INTRODUCTION

Within the subsystems of Human Resource Management, labor compensation plays a fundamental role and, within this, the salary stimulation since it has a direct effect on the behavior of the members of the enterprise and is decisive in today's enterprise organization (García Paz & Sotolongo Sánchez, 2019). It is no less true that if the worker does not feel rewarded for his/her effort, his/her motivation and performance will decline.

Salary remuneration is nothing more than the money offered by the organization to the employee for occupying a position or job, although, from an enterprise point of view, it is more related to the distribution of profits and the results achieved by the enterprises in a certain period.

With respect to distribution, Vila Pérez (2016) considers that this constitutes a particular moment of the relations of production, which form and content are determined by the type of existing property over the means of production and the level of development reached by the productive forces, which will determine the type of salary that the worker will receive and in countries, mainly capitalist, are usually designed to increase productivity by stimulating competition among employees which generates differences in wage levels between workers performing comparable tasks (Heery, 2000; Marginson et al., 2008). Moreover, the distribution according to work is aimed at differentiating incomes and, therefore, consumption levels. This differentiation will only be erased to the extent that capabilities are brought closer together and raised in terms of production and service provision (Vila Pérez et al., 2020).

However, the concepts of salary and wage are very similar, except that the concept of salary is used when it comes to the performance of a position or professional and the concept of wage is applied when it comes to manual workers. In fact, in our environment, it is common to speak of wages when one refers to the remuneration of employees -

non-unionized- and of salaries, when one refers to unionized workers, the same who generally perform manual labor, although not necessarily (Juárez Hernández, 2014).

In the case of Cuba, at present, since the 90s of the 20th century, enterprises have applied multiple systems of payment and stimulation by the final results of production or services, changing in 2008 to systems of payment by results of the workers covered in the system. The payment systems applied in Cuba are established on the basis of legal norms, generally resolutions issued by the Ministry of Labor and Social Security. These systems have managed to enhance the motivational factor of workers for a greater and better performance and have contributed, to a large extent, to the increase in work productivity of the workers included in them, although their impact on the general indicators of the enterprise is not substantial, in addition, sometimes they have also generated problems for payments without productive support, mainly due to deficiencies in their design and application.

During this process of improvement, both enterprise and production systems and remuneration at the national level and responding to the need to encourage workers to productive work, Resolution No. 56/2021 was put into effect by the Ministry of Labor and Social Security, which governs all enterprises in the country.

According to Resolution No. 56/2021, piecework payment systems are based on the measurement of labor costs through the quantity of output produced or services rendered.

With respect to pay for performance, Delfini, Cretini and Quadrana (2018) state that these are mainly characterized by making a greater proportion of the salary related to performance and results, whether focused on the employee, the work group or the enterprise, while, in the opinion of Betancourt López, Sánchez Batista and Acosta Sabina (2017) on the piece-rate payment system, the problems related to this are multiple: its magnitude, its relationship with the cost of living, the ways in which it is accrued, the equity in its distribution, among others.

Among these enterprises is Empresa Pesquera de Pinar del Río, abbreviated "Pescario", which is a category three business organization, with Reup code 111-0-07430, created by Resolution 330/2001, issued by the former Ministry of the Fishing Industry after

authorization by the Ministry of Economy and Planning, which has its own legal personality and is subordinate to the Grupo Empresarial Industrial Alimentaria (Geia), belonging to the Ministry of the Food Industry.

As part of the diagnosis to evaluate the payment systems used in the entity, two surveys were applied to the enterprise's workers: the first focused on workers directly involved in production and the second on the enterprise's management and accounting personnel; in addition, a bibliographic review was carried out and the procedures carried out in the entity during the payroll accumulation and payment process were analyzed. The objective of these instruments was to determine the degree of knowledge of the employees about the payment systems and the way in which their salary was calculated; in addition, the way in which it was calculated internally in the enterprise and the application of Resolution No. 56/2021.

After the diagnosis carried out in the entity, the following results were obtained:

- The regulations do not reflect the primary accounting models or documentation for filling out the Daily book, which is made more complex by the fact that it depends entirely on the automated *software* implemented in the enterprise. Nor are the procedures established for cases of reimbursement and payment to workers who were not paid in previous periods
- The existence of two payment systems with different scales means that the Salary Fund, on occasions, is almost covered by the salary of the workers who are paid by piecework, leaving those who are paid by performance with only the basic salary and without stimulation
- Efficiency in production processes is affected by the fact that workers under the piecework system do not have efficiency indicators, which means that, on occasions, even if the capture plans are achieved, more costs are incurred, mainly in wages

After the previous results, it is necessary to implement a plan of measures that allows a better application of Resolution No. 56/2021, as well as to improve the accounting process of those processes related to the accumulation, payment and reimbursement of payroll, which responds to the objective of the research, which refers to propose a

system of measures for the improvement of the piecework payment system and by performance in that enterprise.

## **MATERIALS AND METHODS**

### **Theoretical methods**

- The Dialectic method: It made possible the analysis of the causes, difficulties and contradictions that affect the structure of the payment systems, studying their evolution or tendencies, as well as their possible future behavior
- Historical-Logical Analysis: It is used to define the trajectory of the topics to be studied according to the historical evolution of the Payment Systems, both in the world and in the national context

### **Empirical methods**

These methods were used with the objective of evaluating the existing situation in the entity; in this sense, the observation method was used, where the process of accumulation and payment of the payroll in the entity was directly witnessed, and the measurement method for which the following instruments and techniques were applied:

- Documentary review: Related to the literature on payment systems
- Interview with managers and workers: To find out the criteria of the institution's managers and workers on the planning process, their participation in it, the payment systems and their satisfaction in this regard. As well as the main limitations that exist, both in the planning and in the payment systems and to be able to determine the solution to the problems found
- Consultation with specialists: In order to know information about the problems of payment systems, their design and implementation and their influence on the enterprise's planning
- Surveys: To diagnose the importance of planning, as well as to see which are the most relevant payment systems

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## RESULTS AND DISCUSSION

It is proposed to solve the deficiencies detected in the diagnosis with respect to the accounting procedures to be applied with the piecework payment system, both for direct and indirect workers. In addition, a series of actions will be presented to make the accounting process more complete and the distribution of salaries more equitable.

### **Procedure for calculating the salary of workers who are paid on a piecework basis**

As it could be observed during the diagnosis carried out in the Empresa Pesquera de Pinar del Río, the piecework payment system remunerates the direct worker depending on the production; in the case of the enterprise under research, according to the fishing plan and its fulfillment.

To demonstrate the research result, the Fishing Brigade "El Punto", of the Unidad Empresarial de Base Extractiva, was selected with the data collected in the month of February 2019, for being considered in the enterprise as the most representative in the application of the piecework payment system, where 95% of workers conform to this payment system.

The fishing and capture brigade prepares a Certificate of actual individual catch per worker that shows a total of thirteen workers in that brigade, the fishing days, what was planned and the actual catch for that month. This document is accompanied by another document that reflects the number of hours worked by each worker that contains, in addition to the fishermen, the custodians and the brigade chief, who can be easily identified as they do not have the 200 hours of work for the month.

These documents are then submitted to accounting, where a spreadsheet is prepared to calculate the salary to be charged to each worker, which is formed by multiplying the individual catch by the rate corresponding to the kilogram of fish caught, and this would give the Total Salary based on the catch. This value is compared with the worker's Basic Salary, which is calculated by dividing the scale salary by 190.6, that is, the number of hours of the month and then multiplying this result by the number of hours actually worked and, if it is higher, this worker will be paid by Result, which is higher than his

Basic Salary; if the opposite occurs, he will be paid by Performance, since he did not reach the catch plan or his Basic Salary.

### **Procedure for calculating the salary of workers who are paid on an indirect piecework basis**

Indirect workers also depend on the catch because, depending on the fulfillment of the plan, so will be the coefficient that will be applied to them, which is calculated by dividing the total catch and the total salary per real time worked (PTRT Salary) of all indirect workers. This coefficient will then be multiplied individually for each worker to obtain the Formed Salary, which can be less or more than the worker's Total Salary. This is calculated by adding the Scale Salary plus the amount of the enterprise's Improvement. In the case of being lower, it happens as in the case of direct workers and they are paid by Performance, in the same way, if their salary is higher, they will be paid by result.

After obtaining the salaries of the workers, both direct and indirect, it is prepared the payroll that Accounting sends to Human Resources for approval. In fact, there are two pre-payrolls that are issued, one with the normal payroll: PTRT salary plus performance, the other with the salary in the case of benefiting from the result. When these are approved by Human Resources, the payroll is made and paid.

In summary, this is the procedure that is carried out for the preparation, cumulation and payment of the payroll in the Pescario enterprise, of the Piecework Payment System. With regard to its accounting, the *software* implemented in the enterprise has as one of its outputs an Operations Voucher, which contains all the accounts affected in the aforementioned operations.

### **Calculating the salary of a worker who is paid by direct piece rate**

After the payroll is calculated in human resources department, it is received in accounting. To demonstrate the application of the accounting procedures, one directly and one indirectly employed worker were selected.

Due to the lack of an accounting procedures manual that meets the current requirements, the journal vouchers are proposed, with the information of a worker in

the month of February 2019 and for the data to be used, the actual data of that month, obtained by the Brigade "El Punto" will be used.

For that month, the worker had a catch plan of 1455 kg and only completed 1220 kg. Regarding the hours worked, it is worth mentioning that he completed the required hours for a fisherman, 200 hours.

In this case, the salary to be collected by the worker will be formed, which would be:

Individual catch x rate per kg of cyprinid = Total salary based on catch

$$1220 \text{ kg} \times \$0.42008 = \$512.50$$

This value is compared to the worker's basic salary, which is calculated:

(Scale salary / Hours per month) x Actual hours worked = Base Salary

$$(\$325 / 190.2 \text{ h}) \times 200 \text{ h} = \$342.03$$

When making the comparison, a difference of \$171.47 can be seen, which is the amount that the worker will receive for Results.

In this example, it can be seen that, although the worker did not comply with the fishing plan, he will still be paid above the basic salary that his hours worked establish.

### **Calculating the salary of a worker who is paid on an indirect piecework basis**

In this case, a second worker, an auxiliary of the "El Punto" Brigade, will be taken as a sample.

To calculate his PTRT Salary, first it is added the scale salary that corresponds and the \$75.00 that he receives as a bonus for belonging to an enterprise in improvement to form his total basic salary, which is divided by the total hours of the month and this result is then multiplied by the total number of hours worked. This would be as follows:

$$((\$270.50 + \$75.00) / 190.6) \times 176 \text{ h} = \$319.03$$

Once the PTRT Salary is had, it is only needed to multiply it by the Indirect Salary Distribution Coefficient, which is calculated by dividing the total indirect piecework payment of the brigade by the total PTRT Salary of the auxiliary and indirect workers of that brigade, which, according to data provided by the enterprise in that month, was \$1813.49. To arrive at the total indirect piecework pay, the total catch or production of the brigade is multiplied by the indirect piecework pay rate, which is shown below:

Total catch x Indirect piecework rate = Total indirect piecework payment

$$13050 \times \$0.11575 = \$1510.54$$

Then the coefficient is calculated:

Total indirect piecework pay / Total PTRT Salary = Distribution ratio

$$\$1510.54 / \$1813.49 = \$0.832943$$

Once the coefficient is obtained, it is multiplied by the worker's individual PTRT Salary:

Individual PTRT Salary x Distribution coefficient = Formed salary

$$\$319.03 \times \$0.832943 = \$265.74$$

This result is the salary that the worker will receive, a wage that is affected by the catch of the direct workers like the first example analyzed, who, although he did not comply with the catch plans, still received payment for results, and by the other indirect workers, since it is not the same as the fishermen who are paid for individual catches. In this case, the second worker is going to be paid by Performance, having a penalty of \$53.30, the difference between the PTRT Salary and the Formed Salary where, although he worked the total hours required for the auxiliaries, the non-compliance with the catch plans for that month prevented his Formed Salary from being equal to or higher than the PTRT Salary.

Once the salaries to be collected by the workers have been received, as mentioned above, the pre-payroll is issued and sent to Human Resources department. Once it has

been approved, the payroll is prepared, the cash is withdrawn for payment and, finally, it is paid.

### **Proposal for posting payroll cumulation, payment and reimbursement**

The above is the way in which the payroll is accrued and paid, however, it needs an accounting support which is covered by the Journal Vouchers that, in the entity, are made exclusively by the accounting *software* that they have implemented, after accounting makes the corresponding entries in it.

For this reason, based on the Cuban Accounting Standards, the "standard" receipts to be used by the enterprise for the accounting of payroll-related operations will be proposed below.

For a better understanding of the nature of the accounts, the symbol (xxx) has been used to show the place where the cash is to be received or withdrawn, and in the case of cheques and deposits, as if it were the control number they have.

### **Journal vouchers for payroll cumulation**

First of all, it must be clarified that this operation is performed during the payroll run. The expense accounts affected can be several, since the enterprise has the Production in Process and Indirect Production Expenses accounts, among others. In addition, if any employee exceeds the amount of \$500.00, a Special Contribution of 5% must be applied, which will be contributed to the State Budget and deducted from the salary. In addition to this contribution, the Tax on the Use of the Work Force and the Social Security Contribution are also deducted from the salary, as well as the Vacation Reserve, so that only the salary reached by the worker after the reductions will go to the Payroll to be Paid account. On the basis of these clarifications, it is proceeded to show the voucher:

**Table 1** - Journal Vouchers for Payroll Cumulation

Account and Detail	Partial	Debit	Credit
Expenditure Account (as applicable)		xxx	
Other Taxes, Fees and Contributions		xxx	
Payroll			xxx
Withholdings Payable			xxx
Vacation Provision (9.09)			xxx
Contribution Payable to the State Budget			xxx
Social Security Contribution (12.5)	xxx		
Special Social Security Contribution (5%)	xxx		
Tax on the Use of the Work Force (5%)	xxx		
Posting the payroll cumulation			

Source: Own elaboration

**Journal vouchers for cash withdrawal for payroll payments**

After the payroll is cumulated, accounting department issues a check for the amount of the Payroll to be Paid account, which is withdrawn at the bank by the cashier to be placed in the fund Withdrawn for Payroll, in the Cash on Hand. The receipts for these transactions would be as follows:

**Table 2** - Journal Vouchers for Cash Withdrawal for Payroll Payments

Account and Detail	Partial	Debit	Credit
Cash on Hand		xxx	
Extracted for Payroll	xxx		
Cash in Bank			xxx
Check No. xxx	xxx		
Posting Cash Withdrawal for Payroll Accounting			

Source: Own elaboration

### Journal vouchers for payroll payments

In this voucher, it must be taken into account that the Payroll to be Paid account will only be debited for the amount collected, since it is possible that one or more workers do not show up for collection within the established days (Table 3).

**Table 3** - Journal Vouchers for Payroll Payments

Account and Detail	Partial	Debit	Credit
Payroll		xxx	
Cash on Hand			xxx
Extracted for Payroll	xxx		
Posting the Payroll Payment			

Source: Own elaboration

### Journal vouchers for unclaimed salary reimbursement

It may happen that one or more workers do not present themselves for payment on the established date. This causes the reimbursement of unclaimed salaries and the creation of the obligation to collect when the worker presents himself/herself. After six (6) months, it is reimbursed to the State Budget if the worker does not show up. In cash, the subaccount Withdrawn for Payroll is cancelled from the Cash on Hand and the amount is deposited in the bank (Table 4).

**Table 4** - Journal Vouchers for the reimbursement of unclaimed wages on pay days

Account and Detail	Partial	Debit	Credit
Cash in bank		xxx	
Deposit No. xxx	xxx		
Payroll		xxx	
Cash on Hand			xxx

Extracted for Payroll	xxx		
Sundry accounts payable			xxx
-In the worker's name-	xxx		
Accounting for the reimbursement of uncollected salaries and the opening of a different Account Payable in the name of the worker or of those who did not receive payment			

Source: Own elaboration

### Journal voucher for the payment of Contributions and Tax for the use of the work force

Before ten working days of the following month, the contribution to the State Budget for the Social Security Contribution, the Special Social Security Contribution and the Tax on the Use of the Work Force must be made. The accounting voucher to record this operation would be as follows:

**Table 5** - Contribution of contributions and the tax on the use of the workforce

Account and Detail	Partial	Debit	Credit
Contribution Payable to the State Budget		xxx	
Social Security Contribution	xxx		
Special contribution to Social Security	xxx		
Tax on the Use of the Work Force	xxx		
Cash in Bank			xxx
Check No. xxx	xxx		
Accounting for the payment of the Contribution Payable to the State Budget on account of contributions and the tax on the use of the work force			

Source: Own elaboration

### Accumulation of the contribution to the State Budget from unclaimed salaries

As explained above, after six (6) months of having reimbursed the salary of the worker(s) who did not collect their salary within the established time, the contribution is made to the State Budget. For this, the account Contribution Payable to the State Budget is used again, which will be credited by the amount of the account Sundry Accounts Payable, which is cancelled when debited for this concept, thus closing the obligation with the worker or workers who did not claim their salary. The voucher would be:

**Table 6** - Accumulation of Unclaimed Salary Contribution Payable to the State Budget after six months

Account and Detail	Partial	Debit	Credit
Sundry accounts payable		xxx	
-In the worker's name-	xxx		
Contribution Payable to the State Budget			xxx
Accounting for the accrual of the contribution to be paid to the State Budget			

Source: Own elaboration

### Journal voucher for recording the payment to the State Budget of the Unclaimed Salary contribution payable

In the previous voucher, the payment obligation with the State Budget for the unclaimed salary was recorded. After the accrual, it will proceed in the same way as when the payment of the contributions and the Tax for the Use of the Work Force was made, debiting the account Contribution Payable to the State Budget and crediting the Cash in Bank account, since the reimbursement was first made to that cash account. The voucher would be recorded as follows:

**Table 7** - Payment of the contribution payable to the State Budget for unclaimed salary within six months

Account and Detail	Partial	Debit	Credit
Contribution Payable to the State Budget		xxx	
Cash in bank			xxx
Check No. xxx	xxx		
Accounting for the payment of the contribution to the State Budget			

Source: Own elaboration

### **Proposal of actions to be taken by the management of the enterprise Pescario regarding the application of piecework and performance-based payment systems**

Based on the difficulties found, a series of actions are proposed to the enterprise's management to mitigate the effects caused by the implementation of two payment systems with different scales and indicators that oppose each other, as is the case of the efficiency indicators of the pay for performance system and the production indicators for the piecework payment system, both indirect and direct. In addition, other actions are proposed within the piecework payment system itself, but more focused on the difference between the salaries to be paid to direct workers and those indirect to production.

### **Proposed actions to mitigate the effects of the two implemented payment systems**

The piecework payment system does not include efficiency indicators, which has created the mentality in the workers benefited by it, to produce to get paid, regardless of whether more fuel is consumed or whether the planned capture plan is met or not, which affects workers who are paid by the performance-based payment system since their efficiency indicators are reduced by having an increase in expenses associated with productive activities.

That is why it is proposed:

- Establish a set of efficiency indicators for the piecework payment system, which would lead to an overall increase in the efficiency of the enterprise. These indicators could be associated with elements such as compliance with the catch plan, consumption of ice for preserving the catch, fuel use and the salary itself
- Associate penalties to the efficiency indicators that affect the salary of the workers, which will motivate the workers to comply with the indicators, as well as being a way to increase efficiency, since the salary increase is also an increase in expenses
- Analyze the possibility of separating the salary fund between the two payment systems, seeking a more equitable distribution, which may well be done during the process of preparing the budget of the entity and be noticed especially during the distribution of profits

Another point to take into account is the worker who is associated with the piecework payment system and who, due to the functions he/she performs, could be transferred to the performance-based payment system, such as drivers, fish markets' administrators, custodians, among others. With this, it can be achieved that only those workers who really contribute to the production process belong to the piecework payment system, thus favoring the efficiency of the enterprise and the increase of Gross Added Value.

From this, it is proposed:

- Identify those jobs that can be transferred from one payment system to another, depending on the functions and activities they perform
- Make an analysis of those operations that are framed outside the production cycle and yet their workers are paid on a piecework basis. An example could be the distribution and sales processes
- Eliminate the positions identified from the above points from the piecework pay system and place them in the pay-for-performance system

In the case of the performance payment system, many of the indicators do not take into account that the enterprise works with Production in Process, which takes approximately

ten (10) months to be completed. This results in a non-compliance percentage in the indicators that are not caused by inefficiency.

Consequently, with the results obtained during the present scientific research, it was concluded that it is necessary to attach to the Accounting Manuals of the enterprise the models of journal vouchers that were proposed in this research, as well as to look for independence of the accounting *software* and to make the journal vouchers, before giving entry to the information in the automated system.

Besides, it is necessary to divide the Salary Fund between the two payment systems, as well as to implement a set of efficiency indicators that are adjusted to the piecework payment system, thus ensuring compliance with the general indicators.

In addition to the above, the need to analyze those jobs which salaries are covered by the piecework system and that could be transferred to the pay-for-performance system was verified.

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### **Conflict of interest:**

Authors declare not to have any conflict of interest.

### **Authors' contribution:**

*Marileidys Paez Guerra and Dainel Falcón Corrales* designed the study, analyzed the data and prepared the draft.

*María de Jesús Guerra González* was involved in the collection, analysis and interpretation of the data.

*Anisley Herrera Pineda* conducted a bibliographic review of the topics and object of study analyzed.

All the authors reviewed the writing of the manuscript and approved the version finally submitted.



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