During the last two-three years the construction business in Bulgaria is in a big progress and the number of the new building projects and the companies which implement them constantly increase. This leads to enlarging of the stuff occupied in this branch. In order to be competitive and flexible on the market, the construction companies have to use not only modern technologies and materials for the construction of the building projects, but also modern technologies for design and management.

Because of these reasons some companies from the construction sector have to use specialized decisions for management of their activities which reflect their specific requirements of their way of working. The aim of the proposed diploma paper is to analyze the process of labour accounting and the formation of the base salary and a product which will automate a big part of it is realized. The developed software is designed for a particular company and it is conformable to the specifications required by it.

In the base of the labour accounting in this company is the number of working hours per week of each of the workers and the head of the brigade makes a report at the end of the week. On the basis of these reports has to be formed the
payment of each worker having in mind and many other factors. Since the company negotiates for each object different cost of labour and different terms of accomplishment, one of the most important conditions is that the negotiated sum should not exceed the sum paid to the workers even if the starting term has been expired. This is achieved by introducing a coefficient for each object by which can be corrected the negotiated wages for labour per hour. Another basic thing which has influence of the sum for distribution is the using of mechanizing, i.e. the different machines used for automatization of some operations. Also if outside workers or companies are used, this leads to decreasing of the sum for the own workers which is paid to the others. There is an opportunity personal fines and prizes to be imposed, which also have influence on the salary. There are other factors which are taken in mind as the extra work over eight hours per day, which is paid 1.5 times from the normal hour wage, in Saturday and Sunday, and on the official holidays the hour wage is twice bigger. Another opportunity which is proposed is the salaries of the administration stuff to be connected to the salaries of the workers.

The software supports data base with the objects on which the company works, the names of the workers, the machine park of the company, the week reports and the calculated salaries for each month. On the basis of this information can be made different inquires and printed as reports. Also an export of data in CVS format is proposed, which is very universal and in that way can be imported in Excel accounting software or other data base.

The advantages of using this software is that it is very flexible to determine the salary according to the work and to the fact how goes the accomplishment of the object, detailed inquires are made which can specify if something is not according to the plan and the company can take measures accordingly. This function will contribute to a better planning of costs and loss from some objects can be avoided.

For the development of the software is used Delphi, and for a server for data base is used MySQL.