

UDC 331.101.3=111

Moskalenko O.V.*PhD, Associate Professor of Department of Account and Audit
Kharkiv Institute of Banking
of the University of Banking of the National Bank of Ukraine***Stepanuyk O.V.***Magistrant of Department of Account and Audit
Kharkiv Institute of Banking
of the University of Banking of the National Bank of Ukraine*

THE SYSTEM OF MOTIVATIONAL INFLUENCE ACCOUNTING ON THE ENTERPRISE PERFORMANCE EFFICIENCY

The article deals with issues that are connected with the influence of motivational mechanism of the employees activities at the enterprise as well as with the increasing of effectiveness. The objective, the essence and the importance of implementing of different systems of motivation in the process of enterprise performance have been revealed. More attention is paid to the systems of remuneration, since salaries have always been and will be the most important factor in motivating employees to improve their productivity and quality of work.

Keywords: motivation, efficiency, incentives, motivational mechanism, productivity.

Москаленко О.В., Степанюк О.В. СИСТЕМА ОБЛІКУ МОТИВАЦІЙНОГО ВПЛИВУ НА ЕФЕКТИВНІСТЬ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА

У статті розглянуті питання, що пов'язані з впливом мотиваційного механізму на діяльність співробітників підприємства та на підвищення його ефективності. Розкрито завдання, сутність, а також необхідність у впровадженні різних систем мотивації в процес діяльності підприємства. Більшу увагу приділено системам оплати праці, адже заробітна плата завжди була і буде найголовнішим фактором мотивації працівників до підвищення продуктивності і якості робіт, які вони виконують.

Ключові слова: мотивація, ефективність, стимули, мотиваційний механізм, продуктивність.

Москаленко О.В., Степанюк О.В. СИСТЕМА УЧЕТА МОТИВАЦИОННОГО ВОЗДЕЙСТВИЯ НА ЭФФЕКТИВНОСТЬ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЯ

В статье рассмотрены вопросы, связанные с влиянием мотивационного механизма на деятельность сотрудников предприятия и повышение его эффективности. Раскрыты задачи, сущность, а также необходимость во внедрении различных систем мотивации в процесс деятельности предприятия. Больше внимание уделено системам оплаты труда, ведь, заработная плата всегда была и будет главным фактором мотивации работников к повышению производительности и качества работ, которые они выполняют.

Ключевые слова: мотивация, эффективность, стимулы, мотивационный механизм, производительность.

Introduction. In modern conditions in the process of the state development as well as steady economic growth an important task is providing effective formation and use of employment potential, that determines the level of labour productivity, and in the future – the general development of social production. The qualificatory elements of population labour potencial are labour resources, personal and staff. The dominant trend of the employment potential of the country is to provide a quantitative increase and quality improvement of its structural elements. The use of labour resources is inextricably linked with the change of labour productivity. Which the system of remuneration directly affects its increasing or decreasing. It is stimulating factor in the growth of labour skills, raising the technical level of the tasks and production efficiency.

The question what exactly motivates people to productive labour in favour of enterprises, has been considered by scientists in the sphere of economics and psychology. Today, analysis of motivation is revealed in many issues, because it is to motivate workers to play a very important role in management. The work of such domestic scholars is dedicated as O. Amosha, K. Bondarchuk, Goncharov, A. Doronmna, T. Kostishina, A. Baste, V. Lukyanchenko, V. Medvedev, A. Novikov, O. Trifonova, etc.; russian scientists, L. Abalkina, K. Bezverhij, M. Volgma, M. Dubinina, V. Zubova, V. Mazmanova, R. Yakovlev; scientists-economists abroad, S. Angarssona, S. L. Brue, Keynes, M. Porter, P. Samuelsona, D. Sinka and others.

Statement of the problem. Nowadays, unsolved problem is connected with the fact that the executives do not

appreciate human resources, because the unemployment rate is quite high and it is not difficult to find a new employee. Very often in order to increase labor discipline and the return of its staff the head to manipulate at two levers: change in wage and layoff of distressed employees with hiring new ones. Sometimes the situation can vary, but in most cases after some period of time, the problem of motivation of employees becomes relevant again [1].

In the world there is a need of motivation of employees to better fulfillment of its obligations, because one of the main goals of each enterprise is speeding up the rotation of funds. Therefore, to speed up the working capital you need quick reactions and quality of the work. Since the results and quality of the work of employees depends not only on their professional knowledge, skills and experience, but also on the employee's attitude towards his/her work, personal preferences, socio-psychological environment of employees, we can say that there is a need for a detailed selection of incentive methods to meet the needs of both leaders and subordinates. The main mistake of many businesses is that the first source to reduce costs is a payroll. So, the preferred factor is these enterprises is not a system of motivation, and the system is fairly stiff fines. Therefore, there is a high turnover, dissatisfaction of workers, the loss of time and effort to prepare workers. Large losses are associated with a decrease in quality and productivity. Therefore, managers should pay attention to the needs of the people who come to the new place of work and understand that people are the most important resource that helps to maintain and achieve key strategies and goals of the company.

Report of the basic material. In General, there are many forms of motivation and stimulation of workers, the first task is to choose the methods that provide the greatest return for their particular activity. But to achieve efficiency, the Favorites of the most employees should be considered. Therefore, accounting to the results of the survey a study to determine the best method of motivation for employees as conducted. According to this survey, it was determined that 67,2% of workers consider cash incentives to the best method of motivation. A free education and training of workers gave 8.9% of votes among those polled. Praise from the guide value of 6.6% of respondents, personal presents from a company – 5.8%. This is about the fines which force work is supported by 4.7% of the vote among Ukrainian people. The additional weekend – was given only 2.7% of the vote.

You can also argue that not only money is the main mechanism of employees stability. The social package plays an important role. The attitude of the leader to his subordinate important is also, because if the head does not pay attention and does not encourage workers, the desire to work decreases and productivity falls. No less important for the employees to have a relationship with the team, which may also affect the performance of the worker.

Therefore, the main purpose of the motivation is to improve productivity, the main attention is paid to management productivity. After all, performance management, development plans for the use of employment potential require the classification of the factors that lead to changes and depend on the influence on the enterprise performance. All of the factors that are associated with rising productivity can be divided into two main groups- the external and internal factors.

A group of external factors is not controll by any single company, and a group of internal are those for which the enterprise has directly impacted. Although the external factors are also very important for the company. These factors can to stimulate management solutions more effectively that help to develop strategy to increase productivity on specific period [3].

Motivation is an opportunity to encourage people to the effectiveness of their activity, which is aimed at achieving the goals of the enterprise by forming reasons [4]. Stimulation of employees provides the conditions under which labour activity of staff provides documented results and is a necessary condition to meet the social needs of workers, provision of their motives to work.

The system of motivation of labour must also comply with the regulatory and legal base. Employee needs to know which requirements appear before him, and what will be the reward for achieving them. That is stimulating to work effectively when controls support the same level of work for which employees pay. The main purpose of a stimulus worker is to encourage a man to work [5].

The system of motivation of the company should be based on the following requirements: – the provision of equal opportunities to employment and promotion of officials for the effectiveness of their work:

- establishing the level of remuneration of its results and establishing personal contribution to overall success;
- create opportunities to enhance professional skills and implementation of workers capacities.

Encouraging models are different accounting to their directions and conclusive results. Such results may be:

- the wages rate;
- additional payments and premiums;
- participation in capital;
- participation in the profits;
- tuition fee;

- guarantee of loan to purchase a large item (apartment);
- medical service;
- insurance;
- vacation in the countryside, etc. [5].

The magnitude of the wage plays a crucial role, but it should be much higher than the size of the minimum wage in after workers to be at least somewhat satisfied.

The dynamics of growth of the minimum wage in Ukraine are included in the table. 1.

Table 1

**The dynamics of the minimum wage growth
in Ukraine, UAH/month**

Years	2010	2011	2012	2013	2014
з 1.01	869	941	1073	1147	1218
з 1.04	884	960	1094	1147	1218
з 1.07	888	985	1102	1147	1250
з 1.10	907	1004	1118	1218	1301

According to the table. 1, we can say that the level of the minimum wage compared to previous years grew, but not much. According to 2013 its level climbed to 71, indicating positive dynamics and is characterized by more or less good social position of workers.

Not less important place in the system of staff motivation is occupied by remuneration. Reward is a system of payments for employees who receive a job that made over established norms.

Remunerations are divided into: – direct payments in the form of wages, they are also the salaries, bonuses, commissions and bonuses;

- indirect, which are carried out in the form of benefits.

The system of remuneration is based on the following principles:-the mechanism of stimulation should be oriented to achieve deliverables:

- the higher is the rank of worker, it stimulates the greatest is constantly raise this level [3].

There is another method of motivation, opposite to the previous one.

This is a compulsion, which is based on the feel of fear of punishment in the form of dismissal of a worker or on the transfer on the lower paid work, fines, etc.[2]. Although, according to the authors, this method is ineffective, because the worker can quickly leave the workplace through nerve overexertion.

Motivational management involves the process of implementation, management and analysis of the results of the selection method of motivation and stimulation.

Its essence is to activate these motives easily, which humans already have.

Formation of motivational mechanism is aimed at:

- staff employment;
- creation of conditions for professional growth of employees;
- provision of favorable conditions of work and workers health;
- the creation of mutual confidence and feedback.

To make this motivational process manageable, we should create necessary conditions:

- we must have full and reliable information about the management object;
- we have the necessary understanding regarding the State and dynamics of motivational orientation of workers [5].

The motivational monitoring is also important. It is a system of continuous surveillance and monitoring of the labour activity motivation for its operational diagnostics

and estimation in dynamics, making qualified managerial decisions in the interests of improving efficiency of production [5].

The introduction of this motivational monitoring is the most relevant for the most domestic of enterprises, because the study of diverse needs and interests of motivational orientation of employees performed in Ukraine is quite superficial.

Conclusion. According to the above mentioned materials, we can conclude that the system of motivation and stimulation requires constant analysis and control. Each employee may respond differently to a particular situation, you should also carefully choose methods of motivation, based on the wishes and needs of the worker. Managers of domestic enterprises should pay more attention to motivation of work, provide equipment and pay salaries to the level of employees work. Turnover is a negative indicator for the release of the worker, because the process of labor activity slows down. Also, we must remember that money is not the most important motivator, because there are many factors that man can stand, whatever his a wage is. The most effective way of motivation is a complex of various methods of stimulating, which depend on the needs and the psychological characteristics of workers.

Only the implementation of a proper system of motivational influence accounting will increase the effec-

tiveness of both individual employees and enterprises in General.

REFERENCES:

1. Bondarchuk K. V. Zarobitna plata v konteksti sotsialno-ekonomichnogo zahistu naymanih pratsivnikov / K. Bondarchuk // Ukrayina: aspekti pratsi. – 2010. – № 1. – S. 3–9.
2. Goncharov V. M. Efektivnist pratsi v konteksti stanovlennya rinkovoyi ekonomiki v Ukrayini: problemi ta kontseptsiya vdoskonalennya / V. M. Goncharov // Ekonomist. – 2011. – № 1.
3. Kolot A. M. Oplata pratsi na pidpriemstvi: organizatsiya ta udoskonalennya : monograflya / A.M. Kolot. – Zaporizhzhya : GU «ZIDMU», 2012. – 376 s.
4. Kostishina T. A. Konkurentospromozhna oplata patsi yak peredumova stalogo rozvitku natsionalnoyi ekonomiki Ukrayini / T. Kostishina // Ukrayina: aspekti pratsi. – 2010. – № 3. – S. 9.
5. Luk'yanchenko N. D. Problemi planuvannya fondu oplati pratsi na pidpriemstvi / N. D. Luk'yanchenko, O.A. Doronina // Visnik Hmelnietskogo natsionalnogo universitetu. Ekonomichni nauki. – 2012. – № 4. – T. 2. – S. 16–19.
6. Rezultati opituvannya: groshovi zaohochennya – nayefektivnishiy sposib motivatsiyi personalu [Elektronniy resurs] : (pidsumki opituvannya 5–12 bereznya)/Work.ua-14.03.2013. – Rezhim dostupu : <http://www.work.ua/news/site/490/>.
7. Tsimbalyuk, S. Diferentsiatsiya zarobitnoyi plati: vidi, chinniki, suchasniy stan v Ukrayini [Tekst] / S. Tsimbalyuk // Ukraina: aspekti pratsi. – 2009. – № 4. – S. 16–22.

УДК 657

Овсюк Н.В.

*кандидат педагогических наук,
доцент кафедры бухгалтерского обліку
Вінницького торговельно-економічного інституту
Київського національного торговельно-економічного університету*

СТИМУЛЮВАННЯ ПРАЦІ ПЕРСОНАЛУ ЯК ІНСТРУМЕНТ СОЦІАЛЬНОЇ ПОЛІТИКИ ПІДПРИЄМСТВ

Стаття присвячена дослідженню стимулювання праці персоналу, що характеризується як важливий елемент соціально-трудо-вих відносин та інструмент реалізації соціальної політики спрямованої на задоволення потреб та підвищення продуктивності праці робітників, а також зростання прибутковості підприємства. Автором висвітлюється роль та завдання соціальної політики в становленні досконалих відносин у сфері праці. За результатами дослідження запропоновано ефективний організаційно-економічний механізм регулювання доходів працівників як напрямок запровадження ефективної соціальної політики.

Ключові слова: соціальна політика, стимулювання праці, роботодавець, працівник, оплата праці, заробітна плата.

Овсюк Н.В. СТИМУЛИРОВАНИЕ ТРУДА ПЕРСОНАЛА КАК ИНСТРУМЕНТ СОЦИАЛЬНОЙ ПОЛИТИКИ ПРЕДПРИЯТИЙ

Статья посвящена исследованию стимулирования труда персонала, которое характеризуется как важный элемент социально-трудо-вых отношений и инструмент реализации социальной политики направленной на удовлетворение потребностей и повышение продуктивности труда работников, а также увеличение прибыльности предприятия. Автором освещается роль и задания социальной политики в становлении оптимальных отношений в трудовой сфере. В результате исследования разработан эффективный организационно-экономический механизм регулирования доходов работников как направление реализации эффективной социальной политики.

Ключевые слова: социальная политика, стимулирование труда, работодатель, работник, оплата труда, заработная плата.

Ovsyuk N.V. STIMULATION OF PERSONAL LABOUR AS AN INSTRUMENT OF SOCIAL POLICY OF ENTERPRISES

The article devoted to research of stimulation of personal labour that is characterized as an important element of social labour relations as well as an instrument of realization social policy directed on satisfaction of requirements and increasing of labour productivity of workers and heightening profits of enterprise. Author highlights the role and task of social policy in formation of optimal relations in labour sphere. As a result of this research developed effective organizational economic mechanism of regulating incomes of workers as a direction for realization of effective social policy.

Keywords: social policy, stimulation of labour, an employer, worker, payment of labour, wages.

Постановка проблеми. Ринкові відносини зумовлюють постійно зростаючу конкуренцію, у зв'язку з чим підприємства прагнуть мобілізувати усі наявні

ресурси, збільшити потужність виробництва, запровадити нові ефективні технології виробництва тощо. Проте важливим елементом на шляху до економіч-