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Goryaeva M.S.  
Senior Lecturer of

Simon Kuznets Kharkiv National University of Economics

Lobas K.V.  
Student of

Simon Kuznets Kharkiv National University of Economics

## ACCOUNTING AND ANALITICAL BASE FOR MOTIVATION AND INCREASE OF LABOR PRODUCTIVITY IN UKRAINE

### БУХГАЛТЕРСЬКА ТА АНАЛІТИЧНА БАЗА ДЛЯ МОТИВАЦІЇ ТА ПІДВИЩЕННЯ ПРОДУКТИВНОСТІ ПРАЦІ В УКРАЇНІ

#### ANNOTATION

The motivational function of wages in modern economic conditions in Ukraine is described. Structural changes of the payment revealed at domestic enterprises are analyzed. The analysis of the growth rates of average wages in Ukraine and in enterprises actively introducing special systems of personnel motivation has been carried out. The necessity of forming separate registers for the support of managerial decisions concerning the use of financial and nonfinancial tools of motivation is proved. The advanced experience in organizing accounting and analytical work in the personnel management system is discussed.

**Keywords:** awards, labor productivity, award indexes, production efficiency, wage.

#### АНОТАЦІЯ

Охарактеризована мотиваційна функція заробітної плати в сучасних умовах господарювання в Україні. Проаналізовані структурні зміни фонду оплати на вітчизняних підприємствах. Проведений аналіз темпів зростання середньої оплати праці в Україні та на підприємствах, які активно впроваджують спеціальні системи мотивації персоналу. Доведена необхідність формування окремих облікових реєстрів для підтримки управлінських рішень щодо застосування матеріальних та нематеріальних інструментів мотивації. Висвітлений передовий досвід організації обліково-аналітичних робіт в системі менеджменту персоналу.

**Ключові слова:** премія, продуктивність праці, показники преміювання, ефективність виробництва, заробітна плата.

#### АННОТАЦИЯ

Охарактеризована мотивационная функция заработной платы в современных условиях хозяйствования в Украине. Проанализированы структурные изменения фонда оплаты на отечественных предприятиях. Проведен анализ темпов роста средней оплаты труда в Украине и на предприятиях, которые активно внедряют специальные системы мотивации персонала. Доказана необходимость формирования отдельных учетных регистров для поддержки управленческих решений по применению материальных и нематериальных инструментов мотивации. Освещен передовой опыт организации учетно-аналитических работ в системе управления персоналом.

**Ключевые слова:** премия, производительность труда, показатели премирования, эффективность производства, заработная плата.

**Problem.** Salaries and wages are main factors and indicators of the level of socioeconomic life of each country, group, and person. The difference between the cost of life and low labor cost is the primary social problem in Ukraine. Also, a significant gap between the average monthly wages and labor productivity exists in country. Ukraine strives to comply with European standards and be competitive in the international labor mar-

ket. That is why large-scale companies, as PJSC "Carlsberg Ukraine", have already developed and implemented methods of motivating employees and increasing of their labor productivity. One of the main methods of stimulating the staff is financial rewards.

**Recent researches.** Rebuilding in spheres of socioeconomic relationship, the transfer of these relations to market principles led to a significant imbalance between the dynamics of wages payment, labor productivity, production efficiency and the main economic indicator – GDP [4]. In spite of this, the questions about effective optimization of labor remuneration and other monetary rewards are relevant today. Issues of growth of labor productivity at different stages of economic development are reflected in the works of national and foreign economists. Among of them, it is necessary to single out Ukrainian researchers – M.G. Akulova, D.P. Goddess, V.N. Goncharova, V.M. Danyuka, A.V. Drabanich, T.B. Evas, G.T. Zavinovskuy, A.V. Kalin, A.M. Kolota, N.D. Lukyanchenko [5]. The economic essence and nature of the growth of labor productivity, its impact on the economic development of the state are investigated in their works.

It should be noted that the views of scholars on the functions of wages are not unambiguous, but the main ones determine the reproductive, stimulating, legal, social and regulatory functions.

At the same time, it can be argued that in the domestic economy wages do not properly perform any of these functions, the reason for which is the permanent maintenance of it at a socially low level. In fact, wages by most wage earners are assessed not as a source of well-being, but as a social compensation of a compensatory nature. Negative consequences for the macroeconomic indicators of the national economy are also significant, weakening its competitiveness, since artificial restraint of wages has led to steady imbalances: when comparing labor-intensive output and labor costs per unit of GNP in Ukraine and in advanced economies, there is a surplus of the first with respect to world indicators in 3-4 times and the delay behind others almost twice

The paper is devoted to the problems of justifying managerial decisions upon financial and non-financial motivation instruments, development analytical procedures for their efficiency assessment and accounting primary registers to document managerial decisions and personal responses.

The paper has complex task to develop accounting and analytical base for supporting decisions in personnel management.

**Main results of the research.** One of the most common of financial remuneration is bonus payment, but, unfortunately, not all entrepreneurs take into consideration this motivation factor. The definition of the term "bonus payment" is given in Recommendations # 23: "The bonus payment is the main type of additional remuneration paid to employees based on the results of their work activity and productivity as a whole, according to the indicators and conditions for evaluating these results, distinguished by an enterprise".

According to Art. 97 Labor Code and Art. 15 of the Law on remuneration of labor, the conditions for the introduction and the amount of extra charges, allowances, bonuses, rewards and other incentive payments of an enterprise are set independently in the collective agreement. Also, the issues of bonus at an enterprise (as an integral part of the financial labor stimulation to increase the motivation of employees to work, productivity and efficiency of production activities) are discussed in detail in Recommendations No. 23.

The process of appointing bonus payment is complex and therefore it makes it impossible to create ready and pre-designed "universal" systems of bonuses that would fit all enterprises without exception. Although at the same time, many methods for the formation of such systems, depending on the direction of awarding, the categories of workers whose work is expected to be stimulated and other factors exist. Thus even if a company start to use a bonus system, which other enterprises are using in the same business area, the system will still have to be adapted for the company [1].

Since the process of awarding is quite labor-intensive, the analysis of bonus indicators, bonus forms, periodicity and categories of employees should be carried out in advance. In particular, any bonuses are paid to employees to stimulate their productivity and increase their motivation. Methodological principles for calculating salaries (including bonuses) and other statistical data are approved by Instruction No. 5. In accordance with paragraph 2.2 and paragraph 2.3 of Instruction № 5, bonus payment are divided into:

1) Rewards and bonuses, including the work experience length, which has a systematic nature, regardless of the sources of financing (except for interest or commission fees paid in addition to the tariff rate (salary, official salary));

2) Rewards and bonuses, which are paid single-time, compensations and other financial and material payments, which are not provided by the acts of the current legislation, in particular:

- bonus payments, are paid in the prescribed manner by a special system of bonuses, which are paid in accordance with the decisions of the government;

- bonuses for the promotion of invention and rationalization, for creation, mastering and implementation of a new technique and technology, for the introduction into operation on time and ahead of schedule of production capacities and objectives of construction, delivery of products for export and others in time;

- bonus payments for the performance of important and especially important tasks;

- single-time rewards, which are not connected with specific tasks( for instance, rewards according to the anniversaries and memorable dates) [3].

Privileges and compensations are also popular forms for motivation of employees. Let us consider such factors on Carlsberg Ukraine Company which is the part of Carlsberg Group, one of the leading brewing groups in the world with a large portfolio of brands of beer and other beverages. The structure of "Carlsberg Ukraine" includes factories in Zaporozhye, Kyiv and Lviv. On the basis of financial results of the company and information which is given on the site of the State Service for Statistics of Ukraine was reflected on the graph, (Fig. 1), which shows the difference and dynamics of an average monthly salary in "Carlsberg Ukraine" and in the country [2].

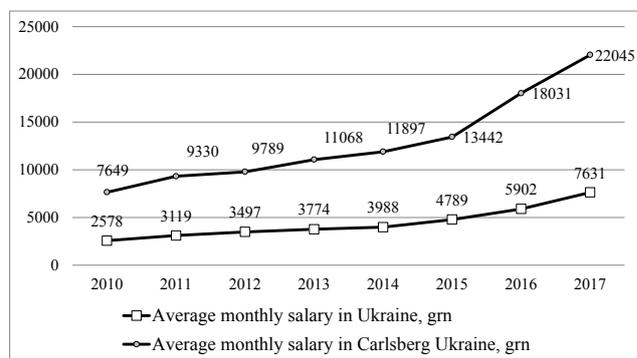


Fig. 1. Comparative analysis of average monthly wages in Ukraine and Carlsberg Ukraine

According to official data, the average nominal wage of a full-time employee of enterprises, institutions and organizations in February 2018, amounted to UAH 7828, which is 2.1 times higher than the minimum wage (UAH 3723). Compared to January 2018, the average nominal wage increased by 1.5%, and in the last 12 months (as of February 2017) – by 26.1%.

Conducted comparative analysis shows, that although the share of high-wage personnel (which includes company staff) has increased in 2017 compared to last year, it still remains insufficient to motivate workers to increase their productivity. So, in December 2017 Charges with-in the minimum wage had 6.6% of full-time employees, which is 3.7 pp less than in March 2017. The share of wage earners from 3200 UAH to

6000 UAH was 43.8%, over 6000 UAH – 49.6%, while 23.5% of full-time employees paid wages more than 10,000 UAH (Fig. 2).

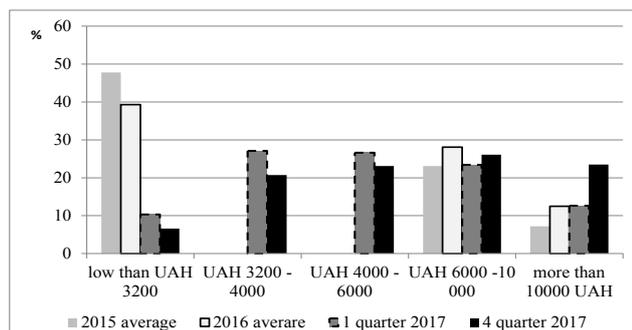


Fig. 2. Distribution of the number of full-time employees at the level of wages in Ukraine

Such encouragement of workers as a premium, which is included in the salary, usually increases annual labor productivity. Therefore, today PJSC "Carlsberg Ukraine" is one of the leading Ukrainian companies in social and economic development. Moreover, in 2013 a collective agreement between the administration of Carlsberg Ukraine and the work staff of the enterprise was renewed for three year period. In this document, great attention is given to the issue of privileges and compensation in the company, through which the employees are supported and taken care of [2]. The total amount of compensation and privileges for the reporting period (2014-2015) was 68,488 UAH.

Using the example of this company, it can be concluded that such privileges as a provision of free voluntary health insurance (VHI) for all staff members who have passed the probation period and others can increase the productivity of employees. The standard package of VHI also includes an option "maternity package" – a complete package of necessary medical care for future mothers. Cash payments in case of serious illnesses, death, disability, fractures and burns are included as protections according to this agreement. It is also necessary to introduce payments at the enterprises for anniversaries, marriages, and payments in connection with a death of your close relative.

Also, it is necessary to provide additional payments for pensioners according to the downsizing or dismissal in the company. Food products and uniforms should be provided for employees of working specialties according to legislative norms. In addition, it is necessary to develop and introduce a number of programs at all enterprises of Ukraine, aimed at the development of personnel and raising their qualifications.

Moreover, programs of improving, adaptation of new employees to the maximum effective performance of their functional duties, an adoption of corporate culture and policies of companies, as well as providing them with appropriate support, should be developed and implemented. It should be noted that enterprises ought to have programs

in order to determine a necessary level of development of staff competence.

At the same time, it is important to implement a program for training personnel, which meets the needs of employees according to the self-improvement and professional development. In addition, employees should be able to attend external trainings / seminars / courses and participate in corporate in-house trainings. It is obligatory to develop a system for distance training to workers and specialists, in order to develop employee's skills and improve the personal qualities of personnel without any breaks in their work.

And also a system of transferring experience should be introduced through training programs for young professionals and workers. In recent years, the problem of studying foreign languages has become urgent in Ukraine, therefore it is necessary to introduce English language training for specialists who need it to perform their work responsibility. All of the above methods of personnel motivation have already been introduced into the company Carlsberg Ukraine, and on its example we can see that these methods work for the population of Ukraine.

**Conclusions** the employee recognition system in Ukraine still has many flaws and shortcomings that prevent the country from being competitive in the labor market among European countries. For the country development that has many highly skilled workers, the government and employers need to take into account all the recommendations and analyze all key indicators that affect labor productivity among companies.

Reforming the wage system is one of the main directions of the further transformations of the national economy, providing for a revision of the basic campaign for its formation, as well as instruments of the state influence on the wage sector. The conceptual version of the wage reform should be provided for implementation of a number of consistent measures that are interrelated with other measures for reforming the economy.

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