SYSTEMS OF MOTIVATION OF GROWTH OF PARAMETERS OF OPTIMALITY OF PRODUCTION AND COMBINED MOTIVATION OF PERSONNEL OF FOOD ENTERPRISES

Increases the efficiency of industrial enterprises, a system of motivation aimed at increasing professional and skilled growth, including through qualitative assessment of the optimal work of the employee. In addition, they can be used in the analysis of the feasibility of his qualification, promotion or possibility of his training [1].

They should be used in the process of studying the possibilities of business growth of their employees. The evaluation procedure carried out during the certification of the employee is relatively complex and partially resembles the method of assessment of the quality of work discussed above [2]. The fundamental difference is that the first type of motivation as an evaluation criterion includes the process of performance of work (quantitative and qualitative characteristics) and business qualities of the employee, and the second - assessment of the quality of work.

A characteristic feature of the first group of factors is that they allow for comparative quantification of an employee's actions. By determining, on the basis of the initial documents, specific indicators characterizing the labour process and the corresponding actions of each contractor, they are differentiated. Thus, the interest of the employee in improving the individual parameters of high-performance work is created. Comparing each worker's activities with his colleagues certainly reinforces that motivation.

It should be noted that all indicators not only affect productivity growth, they contribute to the improvement of product and work quality and, ultimately, increase production efficiency. The comparative level of industrial thinking characterizes activity and affects the size of motivation of workers, and public - managers and specialists. By market requirements we mean the set of duties of the employee to ensure profitability of the produced products, their competitiveness and other characteristic indicators affecting the improvement of production and economic activity. The amount of bonuses depending on the level of optimality depends on the amount of funds allocated for this motivation system. An important principle is that the total amount of staff motivation costs would not exceed the maximum level in the cost structure of the finished products. The specific amount of the motivating bonus of the employee is differentiated in proportion to the sum of the points collected.

The introduction of the personnel motivation system under consideration contributes to the improvement of economic indicators. Thus, in the period under analysis, as a result of its action on the group of food enterprises under consideration, there would be an increase in book profit in the amount of:

1036\(\times\)(-1499) =2535 thousand UAH.

It should be stressed that it was formed in the context of the decline in the volume of commercial products by:

110643-112259 = -1616 thousand. UAH, which is equivalent to loss of profit in the amount of -1616 \times 0.12 = -194 thousand UAH.
Since this motivational system allows to influence the set of economic indicators, we will calculate the economic efficiency for each of them:

- number economy
  \[(16346-17104) \times 73.8 \times 12 = 671\] thousand UAH.
- increase of sales volumes due to improvement of product quality - UAH 271 thousand.
- due to the development of newly released products - 850 thousand UAH. Introduction of the premium position in all analyzed enterprises, including loss-making enterprises, with simultaneous increase of the premium amount to 10% will bring the amount of all bonuses to \[14480 \times 0.1 = 1448\] thousand UAH.

A greater economic effect is achieved if the system is implemented in profitable enterprises. In addition, it contributes to increasing the amount of premium paid to employees by \[856 \times 1.3 = 113\] thousand UAH.

Additional increase of the premium from UAH 856 thousand to UAH 1113 thousand, that is by 30% increases the amount of economic efficiency to UAH 1598-1113 = UAH 485 thousand or 30.4%. Effective measures to improve the stability of enterprises in market conditions have a positive impact on the system under consideration. For example, its functioning at "Odessa" JSC can be characterized as follows:

1. The increase in the volume of commercial products was, \[4060-3653 = 407\] thousand UAH.
   Which ensured additional book profit on \[407 \times 0.12 = 49\] thousand UAH.
2. Growth of book profit is equal to \[493-281 = 212\] thousand UAH.
3. By reducing the number of employees from 615 Up to 609 persons For 6 people, and their development of production operations, the saving of money is: \[6 \times 68.8 \times 12 = 5.0\] thousand UAH.
4. As a result of the expansion of the range of products from 33 to 37 items, which increased the degree of development of the products, the additional increase in book profit amounted to UAH 315-281 = 34 thousand.
5. As a result of product quality improvement additional profit amounted to UAH 3710 × 1.024 = 38 thousand.
6. The increase in the amount of the accrued premium by 2 times (up to 20%) will lead to additional expenses in the amount of: \[101-62 = 39\] thousand UAH.
7. The economic efficiency of the premium system proposed for implementation will be: \[87\] thousand UAH or \[\frac{87}{126} \times 100 = 69\%\]

The results of the testing of the system in 2022 in industrial enterprises showed that in the first stage about 12% of employees cannot claim the prize at all. Half - can count on the average degree of differentiation, to the VI and VII degrees can be attributed to the work of 30% of the working contingent and to the higher stage - only 8%, respectively.

The employee's activity should be evaluated annually. For new employees who are accepted into the labour team it will be time to master the requirements for them in detail, to eliminate the detected errors by the time of the next certification.

The involvement of direct performers in the evaluation, in order to compare the levels of evaluations, has a significant effect. This combination of the views of the manager and the subordinate makes it possible to identify some aspects of work that do not arise in production and economic analysis. Typically, the information reported to the manager does not have a significant impact on additional revenue. In our version, it solves production problems, highlights the integrated work of the department and contributes to improving relations, both between employees and their contact with the manager.

The development of modern systems of motivation of personnel should be aimed at strengthening the employee's interest in increasing the efficiency of industrial production. Their introduction into economic practice is the most optimal in combination with the time form of payment of employees. An important advantage of these systems is that they are differentiated and modified in accordance with the economic and social objectives that workers face in the
The driving force of science and trends in its development.

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development of the enterprise. A non-fundamental difference between the three pillars of systems development is the variety of indicators, methods, timing and form their payments.

The first direction of personnel motivation to increase the efficiency of the enterprise operation includes bonus of employees for growth of book profit or profitability of industrial production. The bonuses paid are not directly related to the individual performance indicators of the employee, but are accrued depending on the overall performance of the analysed production. Consequently, changing economic conditions have a significant impact on the system in question. However, such an organization greatly enhances the relationship between personal and public interests. The material basis of this interest is the expansion of production in order to increase the profits from the sale of products or services, distributed in proportion to the personal deposit.

An important point ensuring a high level of economic efficiency is the desire of all workers to maximize the volume of production and sale of products, including to the countries of the European Union and the CIS. This approach will allow to get the growth of commodity products in the amount of: $464310 - 110953 = UAH \, 353357$ thousand by the group of analyzed indicators.

Taking into account the achieved level of profitability of $12.0\%$ and availability of corresponding production capacities, the amount of book profit will be:

$$353357 \times 0.12 = 42403 \text{ thousand UAH}.$$  

Implementation of efforts of employees in this direction will allow not only to get economic effect, but also to increase the level of motivation of employees almost 2 times. The fund for payment of employees will be: $14480 \times 2 = 28960 \text{ thousand UAH}.$

Absolute economic efficiency is: $42403 - 14480 = 27953 \text{ thousand UAH}.$

Relative economic efficiency: 

$$\frac{42403}{14480} \times 100\% = 292.8\%$$

An important factor in increasing the efficiency of industrial production is the involvement of workers and specialists in increasing the authorized fund of the enterprise. The most rational way of such actions is to provide shares of the enterprise at the expense of salary arrears or their purchase by members of the labour collective. Survey data show that in such a situation there is a higher rate of increase in the share of profits per employee. The motivating effect of this direction is somewhat reduced by the fact that the link between profits and production indicators is somewhat mediated.

The second direction of motivation of personnel to develop production is to reward for reduction of production costs. The source of these payments is savings in material costs compared to the pre-established standard. It is calculated as follows:

1) in relation to the total value of the finished goods;

2) per natural unit of production.

The economic essence of this motivational system is that the actual costs of the individual calculation items in the reporting period are compared to the standard. Reducing the number of physical production elements through their rational use or increasing productivity results in additional profits that it is advisable to invest in funds for the promotion of workers and the productive development of an industrial enterprise.

The most effective way of distributing it is when 25% to 50% of the received amount is sent to its first part depending on the method of regulation of funds for payment of personnel.

The incentive fund is used for the current and reserve motivation to increase production efficiency during times of unfavourable economic conditions, usually due to market price increases. Bonuses are distributed among employees in proportion to basic wages. The amount of the premium can vary on average from 10% to 20% of monthly earnings. And in case of partial compensation for damage related to the increase in the cost of living, do not exceed the level of price increase.

It should be stressed that the system of motivation is closely related to the system of motivation of employees for increasing the size of book profit or profitability of production. The basis is the process of impact of the full cost on the profit volume of the enterprise. Therefore, the expected economic efficiency is calculated as follows.
As shown above, the increase in the volume of production of commodity products in the analyzed enterprises can reach the level of UAH 464310 thousand. In the reporting period its total cost amounted to UAH 107243 thousand, including: constant costs of UAH 66062 thousand or 59.3% and variables - UAH 41181 thousand or 40.3%. Taking into account these data in conditions of increase of commodity production the total cost will be: 464310 × 0.403 + 66062 = 253179 thousand UAH.

Production costs of UAH 1 commodity products will be reduced in the amount of UAH 0,969 - 0, 545 = 0.424, which is equivalent to additional profit in the amount of UAH 196867 thousand. Such approach will allow to increase fund of payment of personnel by 3 times and the amount of bonus payments by 100% that is equivalent to the sum of 14480×3 (14480×3×0.4) =60816 thousand UAH.

Therefore, absolute economic efficiency will be 196867 - 60816 = 136051 thousand UAH, and relative:
\[
\frac{196867}{60816} \times 100\% = 323,7\%
\]

The third direction provides for a combined system of motivation of employees to increase production efficiency in accordance with the growth of production and commercial indicators. It is advisable to link the amount of the premium to the volume of products sold. It is mandatory to reduce the full cost per unit of output. And the latter should have a stable downward trend in several years. In some cases, it is possible to replace the volume indicator with the labour indicator (growth of production). Payment of bonuses (special bonuses) provides for their monthly frequency according to the results of work for the previous month.

The economic efficiency of this system corresponds to the calculated amount in the direction of motivation for reducing production costs. Its fundamental difference is that business managers, depending on the specific operating conditions of the enterprise, may prefer one of the selected indicators. In addition, they can be differentiated according to importance and the corresponding growth rate.

It is not economically feasible to pay the means of motivation and compare them with the effect obtained in the following cases:

1) setting the initial level of motivation for the performance of a certain indicator lower than the achieved value in the base period. And as such is the period until the introduction of the provision on motivation. If the first period of operation of the system is selected during the validation process, the established level shall exceed the average regressive quantitative characteristic of its value. When the initial motivation base during the efficiency calculation period corresponds to the normative level, but together with it is lower than the regressive average;

2) organization of motivation of hired personnel for increasing the level of efficiency of production on the basis of exceeding the established indicator, if its increase does not ensure formation of the corresponding share of means of motivation. If in the period under consideration the level of overperformance of the corresponding indicator decreases compared to the same period last year. Besides, factors affecting the economic and technical condition of the enterprise are not taken into account. These usually include a drop in production due to long repairs to equipment or production downtime caused by the inability to sell products;

3) the payment of an increased premium amount to one group of employees compared to others who perform similar and homogeneous works. But since they are subject to other motivational provisions, their total earnings are less. In addition, the amount of premium amounts should have a corresponding impact, that is, exceed by 10% -15% the level of their tariff rate. An important place is the possibility of accurate and reliable accounting, easily controlled indicators of motivation.

The proposed systems of motivation of personnel in increasing efficiency of food production and corresponding data on their economic efficiency are given in.

The most important factor in increasing the efficiency of production, which needs to be implemented at the first stage, is the motivation of hired personnel to reduce the costs of
production and sale of products (liquidation of various third-party organizations performing the main functions of industrial enterprises, transfer of production to new, intensive technologies and others).

The importance of each system of motivation of hired personnel differs, within the framework of the studied population of food enterprises. In most cases, the proliferation of proposed motivational systems increases the economic efficiency of industrial production.

<table>
<thead>
<tr>
<th>№</th>
<th>Employee Motivation System</th>
<th>Economic Efficiency million UAH</th>
<th>Specific gravity</th>
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</thead>
<tbody>
<tr>
<td>1.</td>
<td>For the execution of normalized tasks with a smaller number of</td>
<td>220,8</td>
<td>0,1</td>
</tr>
<tr>
<td>2.</td>
<td>To expand the market for competitive products</td>
<td>18518,0</td>
<td>10,1</td>
</tr>
<tr>
<td>3.</td>
<td>Change in equipment utilization</td>
<td>11,0</td>
<td>0,01</td>
</tr>
<tr>
<td>4.</td>
<td>For compliance with technological discipline</td>
<td>103,0</td>
<td>0,06</td>
</tr>
<tr>
<td>5.</td>
<td>For the growth of parameters of optimal work:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A) in loss-making enterprises;</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>B) in profitable enterprises</td>
<td>344,0</td>
<td>0,3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>485,0</td>
<td>0,28</td>
</tr>
<tr>
<td>6.</td>
<td>For growth of book profit or profitability of industrial production</td>
<td>28953,0</td>
<td>15,2</td>
</tr>
<tr>
<td>7.</td>
<td>For reducing production costs</td>
<td>136051,0</td>
<td>74,03</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>183685,8</td>
<td>100,0</td>
</tr>
</tbody>
</table>

Thus, it follows from the content of the chapter that further development of food enterprises, as a single economic complex, is ensured by the functioning of complex systems. They must be aimed at certain tasks. These include:

1) production of competitive products with the least material and labour costs (external factor);
2) realization of available production material and labor reserves of the enterprise (internal factor)

They contribute to significant improvements in production efficiency. It should be noted that an important activity of industrial enterprises is the saving of material resources allocated to them. This problem, an integral part of which is the organization of the motivation of this direction, requires independent research, analysis of the collected materials, their identification and synthesis, as well as obtaining the necessary conclusions and proposals. In addition, it differs from the considered motivation systems by directions and sources, indicators and size of motivation means, and can be related to similar systems for increasing labor efficiency and increasing efficiency of industrial production.

References: