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## **ОСОБЛИВОСТІ МОТИВАЦІЙНИХ ТА СТИМУЛЮЮЧИХ ПРОЦЕСІВ У СИСТЕМІ ОБЛІКОВОГО ЗАБЕЗПЕЧЕННЯ ВИТРАТ ПІДПРИЄМСТВ**

**Анотація.** У статті проведено дослідження наукових підходів до змісту теорії «неоінституціоналізму», спрямованої на реалізацію процесів стимулювання та мотивації праці персоналу. Встановлено взаємозв'язок між мотиваційною політикою та системою стимулювання у межах функціонування ринкових інститутів в умовах конкурентного середовища. Виділено ефективні способи матеріальної мотивації співробітників, запропоновано фінансові інструменти як чинники підвищення ефективності трудової діяльності персоналу на ринку праці та проведено порівняння їх вартості для підприємства та працівника з метою розроблення основних положень методики облікового відображення матеріального стимулювання персоналу.

**Ключові слова:** підприємство; мотивація; стимулювання; витрати.

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## **FEATURES OF MOTIVATIVE AND STIMULATIVE PROCESSES IN THE SYSTEM OF ACCOUNTING ENSURING THE ENTERPRISE EXPENSES**

**Abstract.** This article is devoted to research of scientific approaches to the content of the theory of “neo-institutionalism”, directed to the implementation of processes of work stimulation and motivation of staff. It is established the relationship between the motivational policy and the stimulation system within the framework of functioning of market institutions in the conditions of a competitive environment. There are given the effective methods of material motivation of employees, there are proposed the financial instruments as factors of increasing the efficiency of labor activity of the personnel at the labor market, and it is made a comparison of their value for the enterprise and the employee for development the main regulations of the methodology of accounting reflection of material incentives for staff.

**Keywords:** enterprise; motivation; stimulation; costs.

**GEL Classification:** J33, M41

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## ОСОБЕННОСТИ МОТИВАЦИОННЫХ И СТИМУЛИРУЮЩИХ ПРОЦЕССОВ В СИСТЕМЕ УЧЕТНОГО ОБЕСПЕЧЕНИЯ ЗАТРАТ ПРЕДПРИЯТИЙ

**Аннотация.** В статье проведено исследование научных подходов к содержанию теории «неоинституционализма», направленной на реализацию процессов стимулирования и мотивации труда персонала. Установлена взаимосвязь между мотивационной политикой и системой стимулирования в рамках функционирования рыночных институтов в условиях конкурентной среды. Выделены эффективные способы материальной мотивации сотрудников, предложены финансовые инструменты как факторы повышения эффективности трудовой деятельности персонала на рынке труда и проведено сравнение их стоимости для предприятия и работника с целью разработки основных положений методики учетного отражения материального стимулирования персонала.

**Ключевые слова:** предприятие; мотивация; стимулирование; расходы.

Формул: 0; рис.: 1; табл.: 3; библи.: 13

**Introduction.** Under modern economic conditions the theory of neo-institutionalism has focused on problems in relations which are formed within the business entity, because it promotes the principle of “methodological individualism” that implies a real purposeful action of the social process at the cost of individuals, as opposed to organizations or a group of individuals. Under these circumstances, the subject of researching a group of concepts that belongs to the neo-institutional doctrine is supposed the theory of incentive mechanisms. These mechanisms determine the organizational schemes aimed at ensuring the optimal distribution of risk between the owner (principal) and the hired employee (agent). Describing the motivational system, the new institutional economic theory consolidates all the diversity between market and a separate structural element (organization, firm) only to the differences in these constructions.

**Analysis of recent research and problem statement.** The famous scientists as Kolot A. M. [2], Kochetkov V. M. [3], Nizhnyk V.M. [5] Slavgorodska O.Iu. [8], Polska G. A. [12], L. Porter [13] and other have dedicated their research to the problems of motivation and stimulation. However, in spite of urgent need to improve the work efficiency in particular through the use of motivational and incentive systems, the costs associated with the implementation of these processes and their reflection in the company's financial statements are debatable in the scientific community and need to be improved. Therefore, there is a need for an in-depth study of development of modern concepts in this direction, which will enable to identify and justify the fundamental regulations and principles in developing a system of personnel motivation.

Due to the above-mentioned reasons, the important task is the in-depth study of theories of motivational and incentive processes that have an impact on improving the performance of the enterprise in the context of the institutional environment and the development of tool's system for financial incentives for employees in the form of current and long-term benefits, taking into account their comparative value for enterprise and employee.

### **Research results.**

Currently, it has been proved that the complex structure of human regulatory processes integrates into a comprehensive whole the task that it aimed. If there is no such task, then there are no programs, goals, actions, and therefore no organized, purposeful behaviour. The processes of initialization and realization of actions directed to the concrete purpose are processes of motivation. Therefore, the research of motivation processes is essentially a research of personality in its activities. The result of research was the numerous theories and concepts that allowed to determine the fundamental principles and principles in developing a system of staff motivation.

For the analysis of motivation problems, the question of the correlation of motives and incentives is of fundamental importance. But by the beginning of the 1990s the concept of “motive” was a part of psychology, and the concept of “stimulus” – was a part of Economics.

The determination of the essence of economic categories “stimulus” and “motive” have the divergences and are debatable. The stimulus should be regarded as a certain element of the environment, social conditions of subject's life hood that has the properties of meeting needs. The motive is an expression of concrete reaction of employee to the stimulus. Labor stimulation is a specific type of managerial influence on the labor activity of the participants on the basis of regulation of their life hood's conditions through using the incentive measures to meet their needs. Motivation of labor acts as the driving force of the economic activity of an employee, which induces him to certain actions and which is formed under the influence of personal interests and factors of the environment at a certain time. The peculiarities of the considered categories determine the scope of labor stimulation and motivation, their interrelation and the impact on the effectiveness of the stimulation mechanism. The formation of high labor motivation requires the development of adequate incentives for work that affect all spheres of social life.

By the theory of L. Porter and E. Louler, the concepts of internal and external motivation were introduced [13]. There are different views on what motivation should be considered as true: external or internal. In our opinion, the question of truth in this case is incorrect. The motives that govern a person are always individual. Increasing the working productivity of economic entity by stimulating its activities should be based on individual motivation principles.

It is established that motives arise due to a set of factors that depend only on a specific person. When building a system of motivation, managers should take into account not only the interrelation of human motives, but also their changing nature. These changes need to be understood and able to respond to them timely.

Having analysed the scientific approaches [2–6] and in view of the above, it is proposed to mark out the concept as follows:

- internal motivation – internal aspirations based on the needs that lead to their satisfaction;

- self–motivation – internal aspirations to activity due to the presence of interest in this activity and getting a satisfaction from the activity or from its result;

- external motivation – is a purposeful creation of a system of external influences, developed to encourage employees to work with high returns and, ideally, to form the self–motivation of these employees.

It is proved that motivation is an effective tool for managing the staff of the company in the direction of effective activity, provided that the motivation policy is scientifically grounded taking into account the factors of the internal and external environment of the operation of company. The practice of developing a motivation policy should be based on existing theories of motivation, which justify the basis for determining the system of motives and incentives [4, 11].

Having considered two seemingly almost identical concepts, we can conclude that stimulation and motivation are not the same. In our view, the motivation should be considered at the individual level of each individual employee who has his own motives for his work. The stimulation – is more general concept, which is used in general for the whole work team, it may have different forms and use methods. The employee incentive system brings results at the company level. However, despite the definite difference between the two concepts, it is evident that both motivation and stimulation have the common goal of increasing the results and working productivity of both the individual employee and the company as a whole.

Because the consideration of the research is made within the framework of accounting, it is more appropriate to pay attention to the company's scale, where the accounting reflects the stimulation, which leads to increasing the result and work productivity. Such incentives in the institutional environment are current and long–term benefits for employees [9].

In the development conditions of social production, the development of motivation theories has got a broad dissemination. They were based on different approaches and it contributed to the conditional division into two groups: informative and processional. There is made more emphasis on the needs of person and their classification in informative theories.

Thus, it is researching the order of achievement of the motivation purpose through the purposeful influence on the system of human motives on the basis of established hierarchy of needs.

The procedural theories have other content. They pay more attention to the behaviour of people, which is based mostly on their expectations [12]. It is substantiated that for the purpose of constructing the motivation policy of the personnel at the enterprise, the process theory are more adapted, because the causal relationships are established between the human needs and their actions aimed at satisfying these needs. Thus, an enterprise chooses the incentive tools that are most in line with the expectations of employees. In addition, the different motivation theories do not contradict each other, but complement each other, reflecting the catholicity and irregularity of motivation process. It determines the need for an integrated approach to solving this difficult task.

It has been discovered that recently the theory of employees' participation in profits and management has become widespread within the framework of non-institutional theory. The relevance of this theory is determined by the definition of economic relations in the modern labour market. The research results show that the combination of personal interests and state policy determines the level of employees' participation in profits and in management of business entity, and meanwhile there is the interconnection between these methods of motivation. The low degree of participation in management corresponds to a low degree of participation in the results of activity (profit), and conversely. In addition, the essential condition for the effectiveness of each incentive system is the rule that the rights cannot exist separately from the responsibilities. The current empirical researches in this direction show a positive result in improving the financial indicators of economic activity of economic entities, provided that the employees participate in profits and in the management of real companies. Representatives of neo-institutional economic theory consider the incentive as something external for the individual (employee), and the motivation of entities operating in the labour market arises on the basis of a rational assessment of these incentives.

An important direction in the neo-institutionalism research is the study of issues relating to the functioning of institutions of market economics and politics, carried out within their frameworks and the effectiveness of these institutions with a focus on the long-term dynamics of social production of material values and taking into account the growth of labour potential due to the rational use of motivational system and the corresponding constraints (Fig. 1).

As a result of the research of the enterprises, it was determined that in the motivation system the decisive role belongs to the material (economic) stimulation. Thus, we can conclude that material incentive is an economic category, which is a combination of different forms and methods whose purpose is to motivate and encourage employees to achieve better results.

It has been proved that material incentive is based on the main economic law that describes the constant human needs for the satisfaction and wealth.

Its essence is that the person who gets a job has his own individual needs, which he plans to satisfy with the employee compensation. The company, in its turn, tries to increase its efficiency at the lowest cost and applies material incentive, the effective use of which, ultimately, involves exceeding production results over costs. From the side of the worker, the result is also advantageous, and, by motivating himself to more productive work, he receives, in addition to his wage, various surcharges, compensations, bonuses or other material rewards. Thus, the basis of material incentive is employee compensation, which includes current and long-term employee benefits.

It is recommended to consider the stimulation of working activities as one of the most important factors in the growth of labour productivity, and, as a result, increase the efficiency and effectiveness of the enterprise's production activities. So far as wages represent the main income source of employee and are the most important factor that encourages employees to working activity, there is a need to improve the organization of employee compensation so that the work efficiency of staff will be higher than the norm due to the personal interest of employees.

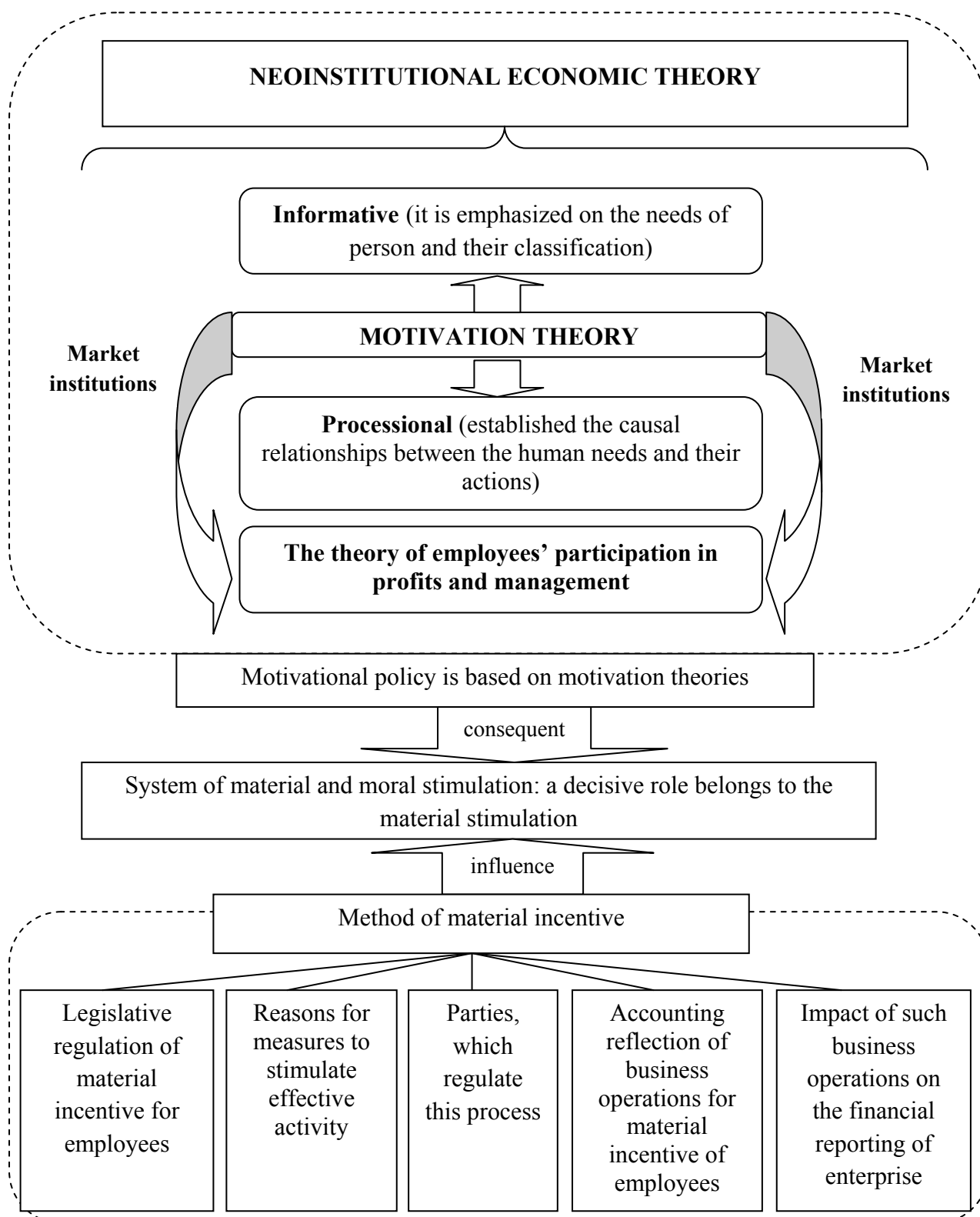


Fig. 1. Accounting as an efficiency factor of working activity of personnel on the labour market in the conditions of institutional environment  
Source: is made on the basis [2–6]

In order to achieve such results, the enterprise should take into account the relationship between wages and employee performance, to correctly develop the system of material incentive for employees in order to motivate them to make more productive work and qualitatively fulfil their labour obligations, which will further increase the volume of production, increase its quality and increase profits of the enterprise.

The construction of effective motivational management should include not only the development of motivational and demotivational systems at the enterprise, but also the establishment of a clear regulation of the procedure for the implementation of the accepted organizational measures at the enterprise. The holding on the established regulations creates an understanding of the norms, procedures, principles accepted at the enterprise in order to improve the mechanism of staff incentive. Implementation of the above actions involves expanding the possible range of influence of managers on their subordinates.

The different financial schemes are used to encourage employees to achieve key performance indicators. Often companies try to use the most beneficial incentive for this, but many ways of stimulating have hidden costs that are often not taken into account.

Having analysed the scientific approaches [2–6; 8–9], it is proposed to mark out the common ways of employees’ motivating and their comparative value for the company and an employee (Table 1).

In the conditions of the transformation of property and society, it is necessary to ensure the formation of a social package that ensures the consolidation of the interests of the subjects of its formation on the basis of the orientation of workers to the development of new competencies. The subjects of forming a social package are the state, an enterprise and an employee. Their interests are objectively contradictory, and in the context of property transformation – are opposite. The state is interested in securing social order, receiving taxes and developing societies. The company aims to make profit and increase its competitiveness. Employees need a reproduction of their efficiency. The social role of enterprises is to create conditions for the development of new competencies by employees.

Table 1

Tools for financial incentive and their cost  
for the company and employees

Type of motivation	Cost of motivation for the company	Value of motivation for an employee
Regular award for achievement of target indicators	Amount of premium	Amount of premium
Termination of contract in case of failure of targets features achievement	Costs for hiring an employee multiplied by the dismissal risk	Loss of difference between current and market price for work minus “barrier”
Fixed-term contract with the final reward for achievement of indicators	Amount of premium ± the value of changing the contract	Amount of premium ± the value of the change in the price for labour
Providing a top position in the form of reward for achievement of indicators	The cost of hiring an employee to a lower position	The growth of the employee's value equals the increase in the market price for labour
Providing new responsibilities in the form of a performance reward	Least of: a) discounted to the present moment a constant premium for experience in the future; b) the cost of hiring multiplied by the risk of dismissal	The growth of the employee's value equals the increase in the market price for labour
Providing other non-material rewards (proximity to the place of residence, good team, etc.) for achievement of indicators	Costs of hiring an employee multiplied by the risk of dismissal, reduced by the value of non-material rewards	The loss of the difference between the current and the market price for labour minus the individual value of rewards

Source: generalized and supplemented by authors

This is ensured through: 1) investing in the automation of routine operations and reducing human participation in harmful industries to free the creativity of workers; 2) providing wages to employees sufficient for reproduction of disability; 3) a stimulating social package that includes benefits and services aimed at creating new competencies for employees. Social role of an employee includes: 1) participation in the formation of the social package; 2) healthy lifestyle; 3) development of new competencies.

It has been determined that by properly stimulating employees to working activity, the company actually increases future production performance, provided that the incurred expenses for the payment of additional payments, bonuses, compensatory payments, etc. (which directly play the role of material incentive), are lower than those obtained as a result of increased productivity of motivated employees profits.

When forming the main regulations of the methodology of accounting reflection of material incentive employees it is found that material incentives are a direct component of wages, and we should consider the methodical aspects of material incentives in the context of wages. For more detailed research of the accounting reflection of material incentives, it is advisable to gradually track them in sections of the elements of the accounting method. Besides employee compensation and other payments from the wage bill, another case of accounting reflection of material incentives for employees is to create a reserve of material incentive, which is formed at the expense of net profit of the company. In accordance with the above-mentioned, there are two approaches to accounting of reflection of material incentives. In connection with the above, it is necessary to develop a method of material incentives, according to which it is necessary to consider the normative regulation of material incentives, the basis for the implementation of incentive measures, the parties governing this process, and most importantly – the accounting reflection of economic operations for material incentives of employees and the impact these operations on the enterprise reporting.

Outlined the problems of motivation that are currently occurring in Ukraine, it is necessary to note the not always justified differentiation of wages in various spheres of economic activity. The analysis of labour remuneration in Ukraine for 2008 – 2016 showed that at present there is a fairly large differentiation in the payment amount in the branches of economic activity (Table 2). It should be noted that wages depending on types of economic activity varies from 1817 UAH up to 27221 UAH. Consequently, these indicators are summarized, but taken into account that they are also average in Ukraine; it becomes clear that there is a big differentiation of wages than official figures.

The next problem of employee motivation is the “shadow” of wages and labour relations, mainly at non-governmental enterprises. This phenomenon in the modern time in Ukraine is rather widespread, which negatively affects the state budget, as employers thus minimize the amount of taxes and deductions to social funds that must be paid in accordance with the real wage of employee.

Table 2

Dynamics of average monthly nominal wages by types of economic activity in 2008 – 2016  
(per 1 full-time employee, UAH)

Type of activity	Year										2016 (January – September)
	2008	2009	2010	2011	2012	2013	2014	2015	2016		
<i>1</i>	2	3	4	5	6	7	8	9	10		
<b>Total</b>	<b>3074</b>	<b>3161</b>	<b>3431</b>	<b>4012</b>	<b>4607</b>	<b>5007</b>	<b>5376</b>	<b>6732</b>	<b>8231</b>		
Agriculture, hunting and related services	2437	1964	2331	2440							
Forestry management and related services	3014	2255	2774	3195	2803	4659	2935	5407	9334		
Fish Farming	: <sup>2</sup>	: <sup>2</sup>	2122	2372	2121						
Industry	2628	2722	3170	3816	4398	4763	5016	6731	8334		
Mining industry	7080	6116	6775	9459	11476	12656	13144	19242	27221		
Manufacturing industry	2509	2526	2974	3587	4083	4385	4534	6290	7901		
Production and distribution of electricity, gas and water	3139	3550	3831	4632	5421	6552	7169	8308	9559		
Construction	2543	1886	1957	2478	2689	2995	3398	4387	6185		
Trading, repair of cars, household goods and personal items	2764	2900	3207	3729	4287	4896	5452	7610	9362		
Hotel and restaurant activity	1858	1817	1873	2225	2524	2764	2867	3513	4244		
Activity in the field of administrative service	–	–	–	–	–	3462	3130	4387	5627		
Transport and communication activities	3413	3630	3803	4334	4757	4564	4786	6215	7975		
Financial activities	5979	6480	7055	7804	8501	8708	9638	11819	13501		
Real estate operations, rent, engineering and services to entrepreneurs	3231	3328	3488	4201	4971	3890	4061	4612	6713		
Public administration	5091	4771	5083	5799	6064	6218	6243	6889	8854		
Education	2180	2345	2668	2984	3554	3733	3793	4173	5098		
Health care and social assistance	1663	1765	2162	2445	3007	3231	3391	3684	4674		
Provision of communal and individual services, activities in the field of culture and sports	2544	2828	2990	3405	4501	4352	4339	4734	5641		

1. Data is not given due to the high level of variation coefficient.

2. Information is confidential in accordance with the Law of Ukraine “On State Statistic”

Source: made by authors, based on data [1]



Therewith, the urgent problem of motivation process of economically active population to work is the arrears of wages payment.

Table 3 shows the dynamics of wage arrears in 2013–2016.

Table 3

Arrears in the payment of wages (2013 –2016) (on the 1st day of the month, UAH million)

Month	2013	2014	2015	2016
January	893,7	753,0	<b>1320,1<sup>2</sup></b>	1880,8
February	1005,1	748,2	1465,6	2092,5
March	1102,5	930,2	1574,8	2013,4
April	1078,4	1046,9	1617,1	1949,0
May	1056,2	1008,5	1495,9	1849,1
June	1043,7	999,3	1811,3	1866,5
July	989,6	970,7	1915,5	1967,6
August	985,4	1084,8	1963,8	–
September	982,9	1424,4	2004,2	–
October	1024,5	1927,7	1908,1	–
November	989,00	2205,8	1970,8	–
December	1019,4	2366,9	2010,9	–

Source: made by authors, based on data [7].

It is obvious that in the transition period, connected with inflation and falling of living standards of the population, the problem of increasing the motivation of individuals to earn money in any way becomes relevant. And at the same time there is an attenuating motivation for professional and qualitative work.

In a transitory economy typically for post–Soviet states, the restored function of wages is not sufficiently realized because of discrepancy between the low wages of the main mass of workers and the high cost of living. According to the results of the research, it has been proved that the implementation of the stimulating function of wages does not depend on the individual and collective results of labour at enterprises and branches, so that the labour activity of the workers is modified into the economic activity outside the enterprises and mostly depends on that which reference group they identify themselves. The regulatory function of wages is also insufficient, as the minimum wage bill does not cover the minimum consumer budget and does not guarantee hired workers the minimum allowable level of consumption.

#### **Conclusions and further research.**

Having researched the existing theories and concepts, there are generalized the basic regulations and principles that underlie the system of motivation and stimulation of the staff. It is identified the informative and professional groups of theories that underlie the modern neo–institutional theory of motivation as the driving force of economic activity of an employee. At the same time, it has been discovered that the theory of employee participation in management and profits has become widespread in recent times.

Therefore, we note that in the process of forming and approving the policy of staff motivation, the company management should choose an integrated approach to the selection of incentive tools that will most closely meet the expectations of employees. This position is based on the fact that various theories of motivation do not contradict each other, but only complement each other, simultaneously reflecting the versatility and irregularity of the motivation process.

To summarize, it can be stated that the labour motivation is decreasing, because the level of remuneration in Ukraine is much lower than in the nearest neighbouring countries. In many cases, it leads to the labour migration of the economically active population.

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