



4. ОПОДАТКУВАННЯ: ТЕОРІЯ, ПРАКТИКА, РЕАЛІЇ СЬОГОДЕННЯ

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EMPLOYEE MOTIVATION THEORIES

At the same time, the practice of functioning of modern enterprises and organizations reveals that the timely identification and diagnosis of problematic situations, arising in the way of development and growth of many enterprises and organizations, depends on the level of qualification and professionalism of the administrator (manager). Whereas, the success of the manager's activity is shaped under the pretext of his ability to combine personal qualities and implement them into the decision-making process of management.

Therefore, in the context of ensuring the effective functioning and long-term growth of enterprises and organizations, it is necessary first of all to solve the problematic issues of motivation of the administrator.

Key principles of managerial staff's motivation in the context of enterprise and organization growth are presented in researches of many world's leading scientists.

The effective operation of any manufacturing enterprise depends on the use of human resources. Therefore, the key element in the management of a production enterprise is the function of personnel management, which should be directly linked to the overall strategic concept of enterprise development. Modern market conditions make demands not only for qualifications and qualities of employees, but also for the behavior of enterprises with respect to human resources. In accordance with this, it became necessary to consider the management of personnel as an integrated system built on the basis of an appropriate strategy.

Some of these measures are of an organizational nature (personnel planning, labor organization), others are related to the impact on the employee with a view to changing his motivation, behavior, mobilizing his internal capabilities (reward system, assessment, interoperability, etc.). An important management tool is personnel planning, which ensures the purposeful development of the team in accordance with the resource capabilities and objectives of the enterprise. Personnel planning is part of the overall planning system, so it must be closely related to its other types (planning production, marketing, finance, investment, etc.). Through personnel planning, there is an impact on such aspects of personnel work as: the need for staff; work on hiring and filling vacancies, including training; the release of unnecessary labor; labor costs, etc. Personnel management should provide a supportive environment in which creative abilities of employees are realized, and their abilities develop. As a result, people should enjoy the work performed and the public recognition of their achievements.

Motivation is the state of mind which pushes all human being to perform things with the highest spirit and with positivity. The leader will have to ensure that every individual in the team and the organization is motivated. The various motivation theories helps in understanding what will motivate people.

Motivation is a state-of-mind, filled with energy and enthusiasm, which drives a person to work in a certain way to achieve desired goals. Motivation is a force which pushes a person to work



with high level of commitment and focus even if things are against him. Motivation translates into a certain kind of human behaviour. Having such an extensive theoretical basis, experts, determining what is the motivation of staff, divide its methods into 2 types: tangible and intangible.

Material (or economic) incentives are not just bonuses or bonuses with a salary. This includes a huge number of possible methods. The most popular:

- 1) payment of medical insurance, gym membership and hospital payments;
- 2) compensation for travel to the place of work or provision of corporate transport;
- 3) additional days off at the expense of the organization (in case of a good reason);
- 4) financial assistance in case of emergency and for birthday;
- 5) pension supplements.

Also good results show the introduction of non-monetary methods, which at the same time reflect on the economic condition of employees. For example, free passes to health facilities, free and fast medical examination once a year. We must not forget about the flexible work schedule, reduced working days on holidays and payment of corporate events at the expense of the organization.

There are many more methods of intangible incentives. It all depends on the context of human relations in the team, especially between the boss and subordinates. Experts recommend the following:

- more often praise employees for a job well done. It inspires and motivates for the next great accomplishments. So you can still find in many companies so-called plaques of honor;
- do not neglect career opportunities. If you see that one of your colleagues can (and does) much more than is written in his job description, you should think about raising it;
- taking care of the proper communication system in the organization. It is important that each employee knows that his opinion is important to management and will be heard by him;
- joint leisure for the team is an important moment not only in team building, but also in the motivation of each individual employee;
- successful image of the company and high ratings in its market - the best praise for employees.

It is important to ensure that every team member in an organization is motivated. Various psychologists have studied human behaviour and have formalized their findings in the form various motivation theories. These motivation theories provide great understanding on how people behave and what motivates them. Motivation is a huge field of study. There are many theories of motivation. Some of the famous motivation theories include the following.

The scientists also prove in their studies that intrinsic motivation is manifested through normative motivation (inclines towards the idea that technology allows to obtain a number of external benefits, namely: fulfillment of tasks, increasing the level of labor productivity) and hedonic motivation (provides the pleasure of using technologies) (Ke, W., Tan, C-H., Choon-Ling, S., Kwok-Kee, W., 2012) [6, p. 260].

Rusetski A. (2011) has examined the cultural and procedural factors that influence the motivation of business executives. The study has found that an important factor that reduces the level of manager's motivation is the strategic orientation of technologies. However, customer orientation of the enterprise and cultural disregard of the classical management principles only increase the motivation of managers. According to the scientist's conclusion, the influence of cultural factors remains more effective in motivating managers than carrying out an appropriate assessment of the manager's activities or providing him with compensatory payment (Rusetski, A., 2011) [7, p.115].

At the same time, Chromjakova F. (2016) has presented the main motivation criteria that the manager should possess. In particular, these include:

- 1) a focused concentration on achieving the goals and implementing the targets of the enterprise;



- 2) making of considered and reasonable management decisions;
- 3) good relationships with the team;
- 4) creative thinking and innovative approaches to solving problems, etc. (Chromjakova, F., 2016) [8].

At the heart of all modern concepts of staff motivation are 5 basic theories based on human needs (Table 1).

Table 1

Employee motivation theories

№	Authors	Staff motivation concept
1.	Herzberg's theory	In this theory, it is believed that the efficiency and effectiveness of the enterprise depends on external and internal conditions. According to them, it is necessary to provide employees with comfortable working conditions (this is what is outside) and to stimulate a sense of job satisfaction (internal aspect) [1; 2].
2.	Taylor's theory	The founder of this theory believes that the motivation of the employee directly depends on how the job satisfies his physiological needs and instincts. Accordingly, the system of motivation should be based on a number of management methods, among which the most important: the establishment of clear rules for the performance of official duties, remuneration relative to the number of working hours or productivity, there is a minimum degree of pressure on employees. [5].
3.	McClelland's theory	The creator of this theory sees everything this way: a person is guided by three basic desires: power, belonging to a certain VIP-group of people, success. Accordingly, the whole team can be divided into 3 conditional groups, for which individual methods of stimulation are selected [4].
4.	Maslow's theory	Perhaps the most popular theory of human needs in the sociological space. Maslow saw the individual as a creature with needs in the form of a pyramid. In the first place we have physiological needs (food, water, roof over your head, etc.), in the second - the need for security, in the third - love (if we talk about work, the respect of colleagues), in the fourth - recognition (with by colleagues and society), and on the fifth - self-improvement as a person and a professional. Accordingly, the scheme of employee motivation is built [3].
5.	Vroom's theory	Victor Vroom stated that people will be highly productive and motivated if two conditions are met: 1) people believe it is likely that their efforts will lead to successful results and 2) those people also believe they will be rewarded for their success.

Motivation is one of the most important factors in affecting human behaviour and performance. The level of motivation an individual or team exerted in their work task can affect all aspects of organizational performance. As employees are the main resources for organizations' business activities, the issues of employees' motivation will critically decide organizations' success. However, in understanding that human needs and preferences will not be the same among each other's, one set of motivation package designed for an individual or groups may not turn up a same effect on other.

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АКТ ДОКУМЕНТАЛЬНОЇ ПЕРЕВІРКИ, ЯК НОСІЙ ПЕРВИННОЇ ІНФОРМАЦІЇ ПРО ПОРУШЕННЯ ПОДАТКОВОГО ЗАКОНОДАВСТВА

При дослідженні податкових злочинів, важливу роль відіграє аналіз та оцінка акту документальної перевірки. Задля вирішення податкових правопорушень, документація, що надходить до слідства, переважно надходить не в повному обсязі та з не відповідністю до встановлених вимог. Саме такі недоліки у документах мають вплив на якість дослідження правопорушень, та що, як наслідок спричиняє рішення про відмову та незаконному закритті такої справи.

Тому в результаті завершення документальних перевірок, посадовими особами податкових органів та органів податкової міліції, складається акт про проведення перевірки [1]. Акт перевірки складається із фактів правопорушень, що були виявленні згідно податкового законодавства, із зазначенням посилань на здобуті докази в ході документальної перевірки [3].

Такими доказами вважають: письмові докази, з боку посадових осіб та працівників підприємства, письмові висновки спеціалістів, які були залученні в процесі перевірки; речові докази, а саме майно та документація, що є обставиною порушення чинного законодавства; документи та засоби ідентифікації та інші предмети, які являються засобом виявлення та встановлення осіб, що вчинили правопорушення [4].

Акт перевірки складає:

1. дані стосовно платника податку, що перевіряється, а саме повне найменування організації;
2. період діяльності організації, в який здійснювалась проведена перевірка;
3. дані щодо реєстрації платника податку, юридична та фактична адреса місцезнаходження організації згідно із статутними документами;
4. дані щодо наявних ліцензованих видів діяльності