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BACHELOR' THESIS

on the topic:

Motivation of staff as a factor in improving the efficiency of management system
(as case as LLC "Company Style")

speciality 073 "Management"

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Bachelor's thesis contains the results of own research. The use of ideas, results and texts of other authors have references to the relevant source Krol Zakhar

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INTRODUCTION

In the conditions of modern management the necessary precondition of successful realization of the concept of competitiveness of the enterprise is effective and accordingly formed talents. It is the labor potential of employees that significantly increases productivity and efficiency, contributing to the growth of enterprise profits.

The main factor that motivates employees and increases their contribution to the business is motivation. Developing and implementing an effective incentive system can help increase productivity, profitability and, ultimately, ensure business competitiveness.

The development of means of effective influence on the behavior of employees, their work, creativity is essential in corporate activities in various fields, including food, which emphasizes the theme of the thesis.

The purpose of the diploma is the theoretical and methodological justification of the process of motivating employees in the context of improving the activities of LLC "Компанія Стиль".

The subject of the study was the personnel management of LLC "Компанія Стиль". The subject of the study is the system of motivation of employees of LLC "Компанія Стиль".

The practical significance of the results of the thesis is that the conclusions and results can be used to improve the process of incentives for the LLC «Компанія Стиль»

Section 1. STAFF MOTIVATION AS A FACTOR OF INCREASE LABOR EFFICIENCY

1.1 The role and importance of staff motivation

Motivation is intrinsic motivation; a set of incentives that motivate people to take certain actions and force them to perform those actions over a period of time. Because everyone has different motives and needs, it takes teamwork to create a good atmosphere for everyone. The work environment must reconcile the needs and desires of the individual with the goals and policies of the company. Modern companies demand more from their employees than they obey the orders of their superiors. They expect employees to set new goals and find ways to implement them, provide creative ideas and participate in evaluating the effectiveness of their work. And this requires not just submission, but sincere commitment to the company.[3]

The main benefits that the company receives:

- Human resource management. The company can achieve the desired results only if the work process will be harmoniously involved in all available financial, material and human resources. With resources, employees must be fully motivated to perform their duties.
- Encourage employees to achieve results and motivate them to achieve greater results. Motivation contributes to the achievement of personal goals and personal self-development. When an individual achieves a goal, he will feel the relationship between effort and result, which will allow him to later perform tasks at the highest level.[8]
- Great employee satisfaction. Employee satisfaction is important for any company, as it can lead to progress and failure. Without an incentive plan, employees will not be able to fulfill their obligations 100%. Therefore, managers should strive to increase career opportunities for employees, using both tangible and intangible incentives.
- Increase employee efficiency. To get the best results, employees need to find the perfect balance between competence and competence. This balance will increase productivity, reduce operating costs and improve productivity.

- Harmony in the team. The right work environment in the organization is crucial to the success of the organization. This not only ensures the stability and profitability of the company, but also employees can quickly and smoothly adapt to different changes.[9]

- Loyalty of employees. Employees work for a company only when they feel that the company, including management, needs them. If there is no high staff turnover, the company's image in the market is good.

The value of these benefits is so great, both for the company as a whole and for management, that more and more time has recently been devoted to developing methods to encourage people management. management, more attracting and motivating employees to get the following benefits:

- High productivity;

- Ability to make free decisions;

- Ability to quickly enter the market;

- High customer satisfaction;

- Introduce innovations;

- Low staff turnover;

- Willingness to change;

- Profit growth

1.2 Types and methods of motivation

At the heart of all modern concepts of employee motivation are 4 fundamental theories based on human needs:

1. Taylor's theory

The founders of this theory believed that the motivation of the employee directly depends on the extent to which the work meets his physiological needs and instincts. Accordingly, incentives should be based on a number of management approaches, the most important of which are: establishing clear rules on job responsibilities, pay for time worked or results with a minimum workload. employee. However, colleagues need to experience some competition, even excitement, at work.

F. Taylor identified some necessary conditions for an effective process of stimulation:

- The amount of remuneration should be based on the contribution of each employee to the product of work;
- The gap between productivity and compensation should be small;
- The reward system should be open and accessible to every employee.

However, this system is incomplete as it does not take into account that the formal control system can be significantly affected by informal relations between employees and intangible needs.

2. Herzberg's theory

The theory states that the efficiency and effectiveness of the firm depend on external and internal conditions. They believe that it is necessary to provide employees with comfortable working conditions (this is the external aspect) and to stimulate job satisfaction (internal aspect).

Herzberg came to a very interesting conclusion. In particular, he concluded that the motivations that lead to job satisfaction are primarily related to the content of the work and the inherent need for personal expression. At the same time, the factors that cause dissatisfaction with work are mainly related to work shortcomings and external conditions.

Another interesting conclusion of Herzberg is that motivational and contextual factors are completely asymmetric and do not have the same influence. Thus, background factors that become negative can lead to job dissatisfaction. If these factors usually do not exceed expectations or expectations, they do not add momentum. In other words, low wages reduce employee motivation, but higher wages are unlikely to increase their desire to work.[12]

On the other hand, motivators have a positive effect on motivation, have positive values, and their reduction does not affect motivation. To give a specific example, it can be argued that, according to Herzberg's theory, promotion can increase motivation, but the lack of promotion does not have a particularly negative effect.

3. Maslow's theory

Perhaps the most popular theory of human needs in sociology. Maslow saw the individual as a creature with needs in the form of a pyramid. Firstly, we have

physical needs (food, water, overheads, etc.), secondly, the need for security, thirdly, love (respect for colleagues, if we talk about work), and fourthly - recognition by colleagues and society), fifth - well-being. improvement as a person and a professional. Accordingly, an employee incentive plan was developed.[20]

Having such a broad theoretical basis, experts determine the motivation of employees, dividing their methods into two types: tangible and intangible.

4. McClelland's theory

The founder of this theory sees it this way. A person has three standard desires, to have power, to belong to a great group of people, and to succeed. Looking at this theory, we can divide the team into 3 groups, to which use different methods of stimulation.

In each case, one or another motivation may be more or less obvious, and each person has a unique combination. But for a certain activity there is an optimal combination, and in most cases, high motivation to achieve the goal is desirable or even necessary.

Motivation based on the need for belonging is similar to Maslow's motivation. Such people are interested in the company of acquaintances, develop friendly relations, help others. They are excellent "integrators", able to build normal relationships in teams and resolve conflicts with customers. People with a strong need for belonging would be interested in such work, which would give them ample opportunities to communicate on social networks. At the same time, managers should not limit interpersonal interactions and relationships.

The need for power is manifested more than the desire to influence others. Unlike Maslow's hierarchy, the need for power is also somewhere between the need for respect and self-expression. Often people with this need show positivity and energy, they are not afraid to defend their core beliefs, they are not afraid of conflict. They are great speakers and they need the attention of others. The interest of these people attracts management precisely because it allows them to express themselves and realize themselves.

Although all members of any organization feel the need for success, power, and a certain affiliation, McClelland identified three different types of leaders based on his research:

- So-called institutional leaders who feel the need for power over affiliation and have a higher level of self-control.
 - Leaders have a more developed need for power than their affiliation, but they are more open and socially active than institutions.
 - Leaders who need belonging more than power are equally open and socially active.
- Research shows that the first two groups are the best leaders precisely because they need power.

McClelland's work also shows that the need for success can be developed in individuals for more effective work. We must also remember that success-oriented people are more likely to be successful. However, organizations can also benefit greatly from combining all three types of leaders.

1.3 Methods of material and intangible incentives for employees

Encouragement of employees of the enterprise is currently based on a flexible combination of tangible and intangible incentives. The latter, in turn, involves the selective and careful use of methods of persuasion and coercion, encouragement and punishment. Tangible and intangible incentives available to enterprises mostly meet the goals and objectives of their development.

Material incentives include all types of financial assistance and all forms of material non-monetary incentives used in organizations. Cash payments are considered the most powerful incentive, as employees meet their physical and protective needs through expenses[6]

Material economic incentives include:

- wages
- awards,
- participation in equity
- loans.

Important non-monetary incentives include:

- Providing a personal vehicle / mobile phone / personal laptop
- Fare, telephone bills
- Valuable gifts for important dates
- Season tickets to sports clubs
- Training fee, premium training fee.
- Providing apartments
- Discounts on meals
- Organization of recreation for employees and their families
- Provision of private pensions

Argument in favor of a material reward "for": the most important aspect is that the more employees invest, the greater the reward. Indeed, achievements are paid according to the results achieved.[6]

Arguments "against" the material reward:

- The amount allocated for additional monetary remuneration is too small in the company's budget to encourage employee initiative;
- Relying on your own money is not a long-term motivation to work; including material rewards) were different. In the long run, there is no certainty that a certain type of bonus scheme will suit everyone;
- Material incentives can motivate those who are rewarded, but may discourage those who are not rewarded;
- Compensation is the responsibility of managers, but they may misinterpret the achievements of employees;
- The payroll program may not be suitable for employees, they may not trust it; ill-considered;
- Individuals can only demonstrate their strengths and receive rewards by hiding other achievements;
- Material rewards for a team member can be devastating to the work of the entire team.

Intangible incentives are any types of rewards or incentives that can be measured in monetary terms. Introduce invisible incentives to meet the higher demands of employees.

Such incentives include individual remuneration, which should be linked to the work environment (improved working conditions, interesting career goals, work-life balance), recognition, teamwork with company management, and personal development and training.[7]

Intangible incentives include:

- Employee status and authority. What can everyone do in their workplace? How can employees make their own decisions?
- Participation of employees in planning the strategy and goals of the organization. Participation in the company's main plans is a confirmation of the high status of management and driving force
- Opportunity for employees to develop in the company. Gaining new experience, new knowledge in the workplace is a powerful motivator to work in this company.
- Communication and support from colleagues and management. The formation of relationships depends on the quality of communication. Communication is not just the exchange of topics or other information; it is a combination of listening and speaking skills.[6]

Therefore, the remuneration system should be planned and controlled in such a way that both tangible and intangible incentives are involved in personnel management. The purpose of encouraging employees is to make people aware of the importance of their skills, qualifications and abilities to achieve business goals.[7]

Section 2. ANALYSIS OF ORGANIZATIONAL AND ECONOMIC ACTIVITY AND MOTIVATION SYSTEMS OF LLC "КОМПАНІЯ СТИЛЬ"

2.1 Organizational and legal form of the company "Компанія Стиль".

Full name of the company: LIMITED LIABILITY COMPANY "КОМПАНІЯ СТИЛЬ".

Legal address of the company: 42000, Sumy region, Romny city, PROKOPENKA STREET, building 1

The company owns separate property, has the right to carry out any activity not prohibited by law.

The founder of the society was a citizen of Ukraine: Krol Andriy Mykolayovych. The authorized capital of the company is UAH 150,000 (one hundred and fifty thousand).

Members of a limited liability company are not liable for its obligations and bear the risk of losses associated with the activities of the company, within the value of their contributions to its authorized capital.

LLC «Компанія Стиль» keeps accounting records and submits financial statements in accordance with the established legislation of Ukraine. Responsibility for the organization, status and reliability of accounting in the company, timely submission of annual reports and other financial statements to the appropriate authorities, is the CEO of LLC "Компанія Стиль".

Defining the mission and objectives of the enterprise

The subject of the company is:

Basic:

[14.12 Manufacture of workwear](#)

Others:

- 46.42 Wholesale of clothing and footwear
- 46.90 Non-specialized wholesale trade

Last name, first name, patronymic, date of election (appointment) of persons elected (appointed) to the governing body of the legal entity authorized to represent the legal entity in legal relations with third parties, or persons entitled to act on behalf of the legal entity. person without a power of attorney, including the signing of contracts and data on the presence of restrictions on representation on behalf of the legal entity: Krol Andrew, 09/17/2015- head of the enterprise

Date and number of entry in the Unified State Register of Legal Entities - if the state registration of legal entities was carried out after the entry into force of the Law of Ukraine "On State Registration of Legal Entities, Individuals". -Entrepreneurs and public associations ": 01.02.2016 1 632 102 0000 013544.[13]

Purpose and subject of activity of the Company.

The purpose of the Company is: to make a profit from production, commercial and other activities in accordance with current legislation of Ukraine, to meet the needs of the population in its services (goods) and sales based on profits socio-economic needs of the Company.

The subject of the Company's activity is:

Basic:

[Production of workwear](#)

Others:

Wholesale of clothing and footwear

Non-specialized wholesale trade

The management structure of the company is "Компанія Стиль".

The governing bodies of the company and control over the activities of the company are:

- Meeting of Participants,
- Chairman of the Society,
- Director of the Company,

The highest governing body is the Meeting of Participants, in which the Participants or their appointed representatives participate. The latter can be permanent or

appointed for a fixed term. The participant has the right to replace his representative at any time by notifying the company.[13]

The current activity of the company is managed by the executive body - the Director of the Company. The Director of the Company is appointed and dismissed by the decision of the Meeting of Participants.

The director acts on behalf of the company, represents it in relations with other organizations, manages its property, has broad rights as a single manager and is personally responsible for the results of activities.

Brief description of the responsibilities of the employees LLC: «Компанія СТИЛЬ»

CEO - Founder:

- Supervises the work of the commercial director

Commercial Director - the highest level of management. His responsibilities:

- Determines the directions of enterprise development;
- Defines, forms, controls and coordinates all activities of the enterprise;
- Directs and stimulates the activities of staff to achieve high economic and financial results;
- Ensures that the company implements a program to update the types of services, responsibilities to the state, suppliers (contractors), customers and banks.
- Ensures compliance of services and materials with the best samples in order to meet the needs of customers and consumers.
- Provides the company with qualified personnel and creates safe and favorable working conditions.[15]
- Resolves all issues within the limits of the rights granted to him, entrusts the performance of certain organizational and economic functions to other officials (deputy, heads of production units)
- Ensures compliance with the law, active use of legal means to improve management, strengthen contractual discipline and accounting, economic calculation;
- Carries out measures for social protection of the company's staff, ensuring and maintaining employment;

- Represents the company in public authorities and in relations with partners.

Chief Accountant - Head of Accounting. His responsibilities:

- Cooperation with customs, tax, treasury authorities.
- Making payments for material, utilities and other services.
- Preparation and submission of reports to public authorities.
- Consideration and approval of draft records in the settlement documentation
- Responsibility for the correctness and timeliness of reporting on the company.
- Accrual of wages (direct payment), and control of all settlement operations of the enterprise.[15]
- And other important responsibilities related to accounting.

Assistant Accountant. His responsibilities:

- Keeping records of funds, funds, services, materials of the enterprise.
- Preparation of primary documentation (invoices, invoices, transport invoices, etc.)
- Execution of certain official assignments of his / her immediate supervisor.
- Conducting settlement operations of the enterprise.
- Submission for consideration and approval of draft records in the settlement documentation.

Technical director:

- Resolves issues related to energy and maintenance of the company.
- Provides constant improvement of production efficiency, reduction of material, financial and labor costs for the production of products, works, services, their high quality.[18]
- Organizes the development and implementation of development plans for its reconstruction and modernization, plans for the introduction of new equipment and technology, including the achievement of established standards and improving the existing level of labor protection, plans, programs to improve working conditions, prevent occupational injuries, occupational diseases, planned –Preventive repairs of equipment and buildings and structures.
- Supervises the receipt of design, engineering and technological discipline; implementation of measures provided by the programs, plans to improve safety,

occupational health and the working environment and measures aimed at eliminating the causes of accidents and occupational diseases.

Calculator:

- Prepares budget documentation for the execution of contracts for electrical installation, general construction and repair and maintenance work.
- Draws up and controls the signing of acts of work performed and certificates of the cost of work performed under contracts for electrical and general construction work.
- Draws up and monitors the implementation of contracts for electrical, general construction and repair and maintenance work.
- Prepares reporting documentation on electrical installation, general construction work and repair and maintenance of fixed assets of the enterprise.
- Draws up and revises the norms of material consumption for electrical installation, general construction and maintenance work.
- Prepares reports on the forms of statistical reporting in terms of the scope of the service.
- Prepares estimate documentation for acceptance on the balance of the company of electrical equipment.
- Analyzes the main indicators of the company in the scope of activities of the department.
- Advises on issues within its competence.
- Ensures compliance of the developed documentation with the normative documents.
- Maintains the design and estimate archive.

2.2 Production and marketing activities of the enterprise: the situation and prospects for development.

The company independently determines the prospects of development and plans its activities based on the demand for its products and the need to ensure the production and social development of the company, increase its income.

The company sets prices and tariffs for its products independently or on the basis of agreements, and in the case of legislation - on the basis of state prices and tariffs.

The company's settlements are carried out in a non-cash manner and in cash through banking institutions, in accordance with the rules of settlement operations approved by the NBU.

The right to use a bank loan and give the bank the right to use the company's free funds.

The company can sell, buy any property needs, as well as securities.

To lease or use for free and rent any property for their own needs.

All citizens who take part in the activities of the company under an employment contract constitute the labor collective of the company. The relations between the executive body (administration) of the company and the labor collective are regulated by the current legislation and the collective agreement. The interests of the labor collective are represented by the General Meeting of the labor collective.

Characteristics of enterprise property and efficiency of its use.

The fixed assets of the enterprise are a set of tangible assets that have long been involved in the production process, do not change their natural form and transfer their value to products manufactured by the enterprise, in parts in the form of accrued depreciation (depreciation). These include buildings, structures, transmitting devices, working and power machines, equipment, measuring, regulating devices and devices, computers, vehicles, perennials and other tangible assets with a service life of more than one year.[15]

The Company maintains primary (operational) accounting of the results of its work, compiles and submits reports, statistical information and administrative data in the manner prescribed by law.

Annual financial statements are approved by the highest body of the company.

+ Availability of sufficient financial resources, their efficient use, determine the good financial condition of the enterprise solvency, financial stability, liquidity. In this regard, the most important task of enterprises is to find reserves to increase their own financial resources and their most effective use to improve the efficiency of the enterprise as a whole.[18]

Production volumes and financial results of «Компанія Стиль».

Financial statements for 2020

Income	UAH 5,809,500
Net profit	UAH 59 900
Assets	UAH 1,181,500
Obligation	UAH 130 500

Characteristics of the student's workplace and organization of the specialist's work in this position

At LLC «Компанія Стиль», I am the Assistant Purchasing and Sales Manager.

Responsibilities of the head of this department:

- Comprehensive solution of production and organizational issues.
- Market analytics. Expansion of markets. Creation, development and expansion of the client base.
- Commercial calculations of project costs, financial control, monitoring.
- Business trips, meetings and acquaintances with potential clients, establishing business contacts.
- Participation in tender purchases, calculations.

During my internship, the supervisor gave me responsibilities related to:

- Regulation of relations with consumers, correspondence and reception of customers for product delivery and settlements with them.
- Accounting and control over the implementation of supply plans according to the nomenclature in terms of concluded contracts.
- Preparation of applications for the necessary materials for the implementation of sales functions.[13]

The function of planning and implementation of procurement of raw materials at the enterprise is performed by the procurement and sales department. Raw materials are purchased directly from manufacturers.

The partners of «Компанія СТИЛЬ» are companies that have established themselves on the market as producers of quality products for several decades.

Accounting for equity

Equity is the basis for the beginning and continuation of economic activity of any enterprise, it is one of the most important and important indicators, as it performs the following functions:

- independence and power - the amount of equity determines the degree of independence and influence of its owners on the enterprise;
- liability and protection of creditors' rights - the equity reflected in the balance sheet of the enterprise is for external users a measure of the relationship of responsibility in the enterprise, as well as protection of creditors from loss of capital;
- long-term lending - the company has unlimited time;
- risk financing - equity is used to finance risky investments, to which creditors may not agree;[13]
- creditworthiness - when granting a loan, other things being equal, preference is given to enterprises with less accounts payable and more equity;
- compensation for losses - temporary losses must be reimbursed from equity;
- distribution of income and assets - the share of individual owners in the capital is the basis for the distribution of financial results and property in the liquidation of the enterprise

Equity is formed in two ways:

- contribution of cash and other assets by the owners of the enterprise;
- accumulation of the amount of income remaining at the enterprise.

According to the forms of equity is divided into two categories:

- invested (invested or paid-in capital);
- undivided profit.

Invested capital is the sum of ordinary and preferred shares at their nominal (declared) value, as well as additional invested capital, which can also be divided by sources of formation.

Retained earnings are the part of net profit that was not distributed among shareholders.

Equity according to the level of responsibility is divided into:

- Authorized capital, the amount of which is determined in the constituent documents and is subject to mandatory registration in the state register of business units;
- Additional capital (unregistered) is additional invested capital, reserve capital and retained earnings.

The elements of equity are:

- Share capital;
- Share capital;
- Additional capital;
- Reserve capital;
- Withdrawn capital;
- Unpaid capital,
- Retained earnings (uncovered losses;
- Targeted revenues;
- Ensuring future costs;
- Insurance reserves.

The authorized capital of the enterprise is the value of fixed and current assets that it owns. The authorized capital is fixed and registered in the constituent documents, in particular in the agreement of participants and the charter of the enterprise. Subsequent changes in the authorized capital may occur only if the charter is changed and notified to the body that registered it.

Authorized capital in enterprises of various forms of ownership (except state) is the total contribution of contributions to property (in monetary terms) by the founders of the enterprise at its creation.

Authorized capital can be formed at the expense of property (fixed assets, current assets), at the expense of securities (shares, bonds, deposits), at the expense of derivatives - ownership of natural resources, property or equipment, intellectual property, funds incl. cash and non-cash, including currency.

Additional capital is the amount by which the value of the issued shares exceeds their nominal value.

Additional capital (other additional capital) is increased by the amount of revaluation of non-current assets, by the amount of assets received free of charge by the enterprise from other legal entities or individuals and other types of additional capital. On the credit of account 42 additional capital "reflect the increase in additional capital, on the debit - its decrease.

Reserve capital is the amount of reserves created in accordance with current legislation or constituent documents at the expense of retained earnings of the enterprise. Reserve capital is created in the joint-stock company in the amount established by the constituent documents, but not less than 25% of the authorized capital. Annual deductions for the replenishment of the Reserve Capital are provided by the constituent documents and are made at the expense of net profit, but may not be less than 5% of its total value.

Reserve capital is allocated to cover unforeseen expenses, losses, to pay the debts of the enterprise in its liquidation. The balances of unused funds of the Reserve Capital are transferred to the next year. The credit of the "Reserve capital" account reflects the creation of reserves, the debit - their use. The balance of this account reflects the balance of reserve capital at the end of the reporting period.

Analytical accounting of reserve capital is conducted by its types and areas of use.

Accounting for cash and settlement transactions.

Free funds of enterprises must be kept in the bank, and the company independently chooses the institution of the bank in which it stores money. LLC "Компанія Стиль" cooperates with JSC CB "PrivatBank". Cash required to ensure economic activity, enterprises store in their own cash registers. At Style Company LLC, all funds are in the accounts, there is no cash register at the enterprise. Part of the funds is reported

to the employees of the enterprise for the costs incurred in connection with the implementation of the instructions of the administration of the enterprise. Settlements between enterprises and organizations are usually made without the participation of cash, by transferring funds from the current account of your company to the appropriate current accounts of other companies. This excludes the use of cash in calculations and the associated costs of security, transportation, but does not exclude the cash itself from the settlement operations. Settlements and payments are usually made in cash. In terms of content, cash payments are no different from non-cash transfers.

The most important requirements for proper registration and accounting of cash transactions are:

- immediate entry of each performed cash transaction in the cash book (Appendix № 12), daily determination of the results in this book and delivery of cash documents to the accountant by the cashier against a receipt;[13]
- a statement by the accounting department for each cash transaction of income and expenditure orders (Appendices № 13,14), compliance with the sequence in the numbering and registration of these funds in the register and their transfer to the cashier;
- redemption by the cashier of a special stamp of cash documents in order to prevent the misuse of these documents by reusing them;
- establishment by the order of the head of the enterprise of the persons having the right to sign cash documents, existence at the cashier of samples of signatures of these persons and inadmissibility of performance of cash operations on unsigned documents.

To store temporarily free money and carry out settlement operations, a current account is opened for each enterprise in the bank's branches at the place of their location.

The current account is opened at the time of commissioning of the enterprise.

The following documents are provided to the bank for registration of a current account:

1) the application for opening an account of the established sample, signed by the head and the chief accountant of the enterprise. If there is no chief accountant or other acting chief accountant in the staff, the application shall be signed only by the head;

2) a copy of the certificate of state registration in the body of state executive power, another body authorized to carry out state registration, notarized or by the body that issued the certificate of state registration. Budget institutions and organizations instead of the certificate of state registration, submit a certificate of entry in the state register of reporting statistical units of Ukraine;

3) a copy of the decision on the establishment, reorganization of the enterprise of the body to which such a right is granted by current legislation, notarized or the body that issued such a decision;

4) a copy of the duly registered Statute (Regulations), notarized or by the registering authority. The institution of the bank in which the account is opened shall mark the opening of such an account on the copy of the Charter, which shall bear the mark of the tax authorities on the registration of the enterprise with the tax authorities, after which this copy shall be returned to the account holder;

5) a card with a sample of signatures of persons who, in accordance with current legislation or the constituent documents of the enterprise, have the right to dispose of the account and the right to sign settlement documents. The card also includes an imprint of the company's seal. The right of the first signature belongs to the head of the enterprise to which the account is opened, as well as to the officials authorized by the head.

The right of the second signature belongs to the chief accountant and the persons authorized by him.

Transactions on current accounts are performed on settlement and monetary documents.[18]

The most common bank documents for issuing money or non-cash transfers are as follows:

- bank checks (cash and settlement) - used at the enterprise;
- announcement for the contribution of cash (Annex № 10);
- payment requests-orders;
- payment orders (Appendix № 11), letters of credit, promissory notes

Formation of assets and assessment of the financial condition of the peninsula

In carrying out economic activities, the company has at its disposal various types of property in tangible and intangible form. According to the economic content of property as assets of the enterprise are divided into non-current and current assets.

Assets are resources controlled by an enterprise as a result of past events, the use of which is expected to result in future economic benefits.

Non-current assets of the enterprise are a set of material and financial resources used in its economic activities in their natural form for a long time (more than a year) and have a significant value of a separate object, as well as long-term alienation of property into business activities of other entities. Accounted for accounts of the 1st class of the chart of accounts.[18]

Current assets - cash and cash equivalents that are not restricted in use, as well as other assets intended for sale or consumption during the operating cycle or for no more than twelve months from the balance sheet date. A significant share of current assets in enterprises are inventories. Each company has assets, they receive from relevant sources. Accounted for accounts 2 and 3 classes of the chart of accounts.

Sources of property formation of all enterprises and LLC "Компанія Стиль" are divided into two types:

- equity (owners' contributions, profits, reserves, funds, grants, etc.);
- liabilities (borrowed funds - loans, accounts payable, etc.).

There is a close relationship between the assets and the sources of their formation in the enterprise. The amount of assets, the amount of sources of their formation.

Profit is one of the main sources of assets in the enterprise.

$$\text{Profit} = \text{Income} - \text{Expenses}$$

The main functions of profit in a market environment are:

- estimated, ie, profit is a criterion and indicator of the efficiency of the enterprise. The very fact of profit already indicates effective activity, but, in addition, its size should be sufficient to meet the needs of all stakeholders: business owners, employees, creditors. Execution of this function is possible in full only in the conditions of market relations which provide freedom of establishment of the prices, a choice of suppliers, customers;
- distribution. its meaning is that profit is used as a tool for distributing society's income. It is one of the sources of budget revenues at various levels. Profits come to the budgets in the form of income tax and economic sanctions and are used in accordance with the items of their expenditure;[13]
- stimulating. The performance of this function is determined by the fact that acting as the final financial and economic result of the enterprise, it plays a key role in a market economy. It establishes the status of the goal, which determines the economic behavior of economic entities, the stable financial condition of which depends on both the size of profits and the mechanism of its distribution adopted in the national economy. Profit is the main source of growth of equity, the source of reproduction of production assets, increase in output and, of course, the source of social development.

The financial condition of the enterprise is the ability, the ability of the enterprise to finance its activities. It is characterized by the provision of financial resources necessary for the proper functioning of the enterprise, the appropriateness of their location and efficiency, financial relationships with other legal entities and individuals, solvency and financial stability.

The financial condition of the enterprise is determined by the following elements:

- profitability of the enterprise;
- optimality of distribution of profits remaining at the disposal of the enterprise after payment of taxes and mandatory payments;
- availability of own financial resources not only of the minimum necessary level for the organization of the production process and the process of selling products;
- rational placement of fixed and working capital;

-solvency and liquidity.

The financial condition of LLC «Компанія СТИЛЬ» depends on the results of its production, commercial and financial activities, the higher the production and sales of works and services, the lower their cost, the higher profitability and higher profits, the better the financial condition of the enterprise. Conversely, as a result of non-fulfillment of the plan for production and sales there is an increase in the cost of products, works, services, reduction of revenue and profit and, as a consequence - the deterioration of the financial condition of the enterprise of its solvency.

2.3 Monitoring of staff motivation of LLC «Компанія СТИЛЬ»

Wages are the main material motivation for work, affect labor efficiency, are mainly the only source of income. The organization of wages must meet the following conditions: depend on the size and quality of labor contributions, productivity, working conditions, price levels, characteristic of the firm's characteristics and ensure productivity growth that exceeds wage growth. The quality and intensity of labor supply, the possibility of expanded reproduction, the formation of the employed population are influenced by labor prices. However, the possibility of reproduction of labor depends on the nominal size and the real level, which takes into account the growth rate of consumer prices.[13]

The use of only material motives does not give the desired results, because workers have other needs at the highest level in addition to physiological needs (which can be met at the expense of wages). In addition, the system of material incentives leads to an increase in staff costs, which is unprofitable for him. Thus, intangible motivation is an integral part of the system of work motivation.

The most common invisible methods of stimulation, according to research by the manufacturer, are the following:

1. Informing employees about the work of the business.
2. Public recognition of employee success.
3. Implementation of corporate actions.
4. Career development.
5. Taking into account the ideas and contributions of employees.

6. Method of work and content of work.

7. Hygienic working conditions.

8. Advanced training.

Informing the company's activities means informing employees about the organization, options for planned activities and developments, as well as the role of the employee in the implementation. In this way, employees receive the information necessary to perform urgent tasks, increase interest in solving production problems, form a sense of belonging to the organization, improve the socio-psychological atmosphere of the team.[18]

At LLC «Компанія СТИЛЬ» the management reports on the results of the company's work to the employees only at the general meeting of the plant at the end of the year. Therefore, the above methods do not motivate employees very well. The managers of the surveyed companies listen to the employees, consider their suggestions and, if they are relevant, provide feedback. Communication is a form of face-to-face interaction between employees and managers.

LLC «Компанія СТИЛЬ» from time to time holds corporate events, especially on the occasion of celebrating the New Year and the company's birthday. Corporate activity accelerates the adaptation of new employees, unites the team, helps to identify the values of the company, improves the moral and psychological atmosphere of the team, ultimately increases the enthusiasm of employees and increases efficiency. Recognition of an employee's merits is publicly expressed by awarding the title of "Employee of the Year" and submitting the results of activities to the Committee with honors. This invisible method of motivation increases the employee's job satisfaction, his professional self-esteem, evokes a sense of importance of the work performed, creates a desire to work better.[17]

At LLC «Компанія СТИЛЬ» acceptable working conditions, factors of labor and production processes do not exceed the established standards and do not harm the health of employees. But working conditions only ensure the absence of dissatisfaction with work in the enterprise, and do not motivate staff (according to the two-factor theory of motivation Herzberg).

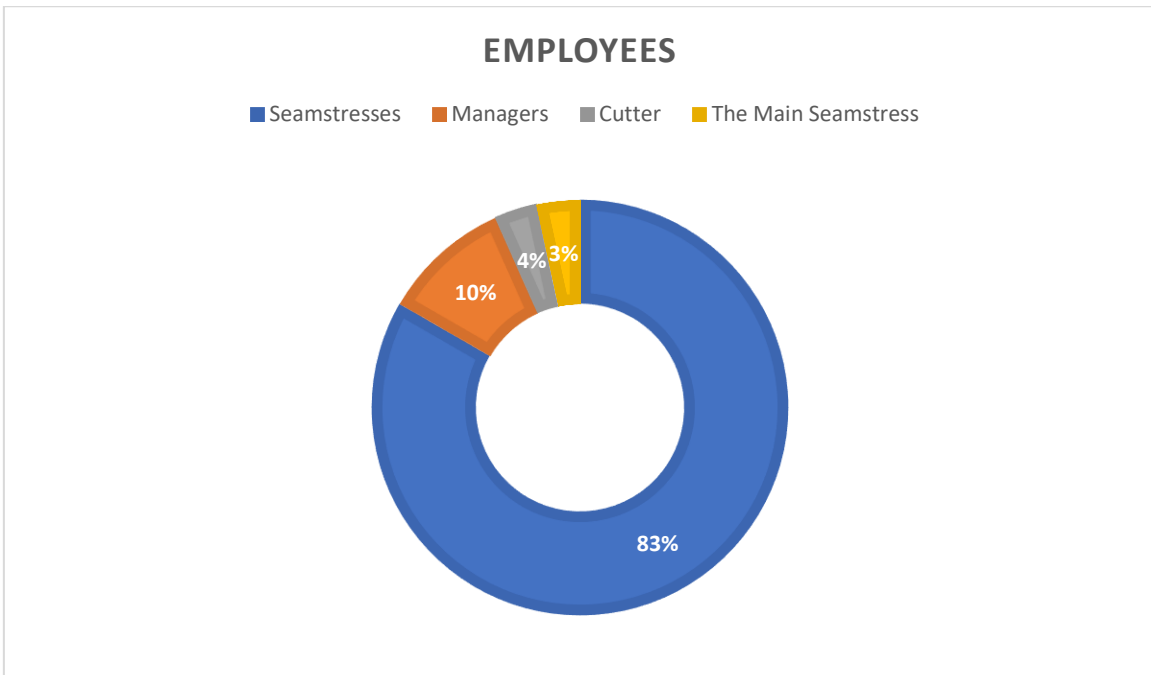
The content of the work, in turn, involves creative, complex work that has the end result and brings satisfaction to employees. At LLC «Компанія Стиль», this is the work of managers and specialists. The work of production people does not have a clear end result, it is a routine and machines (the result of specialization of production technology), which reduces satisfaction with the work performed.

Employee career development is one of the main methods of intangible motivation. LLC «Компанія Стиль» has few opportunities for promotion and does not have a career planning system for employees. Employees only have a chance at a higher position if there are vacancies and the company uses internal resources to find employees.[18]

The career development system of LLC «Компанія Стиль» employees is not ideal. The company organizes training for managers and experts in the form of training. But they are not carried out systematically and only in the shopping area, covering a small number of employees. Employees have no chance to improve their skills at all. Therefore, this method affects only the level of motivation of individual employees.

In order to assess the motivational environment of the enterprise, we conducted a survey of employees of the enterprise (Appendix A).

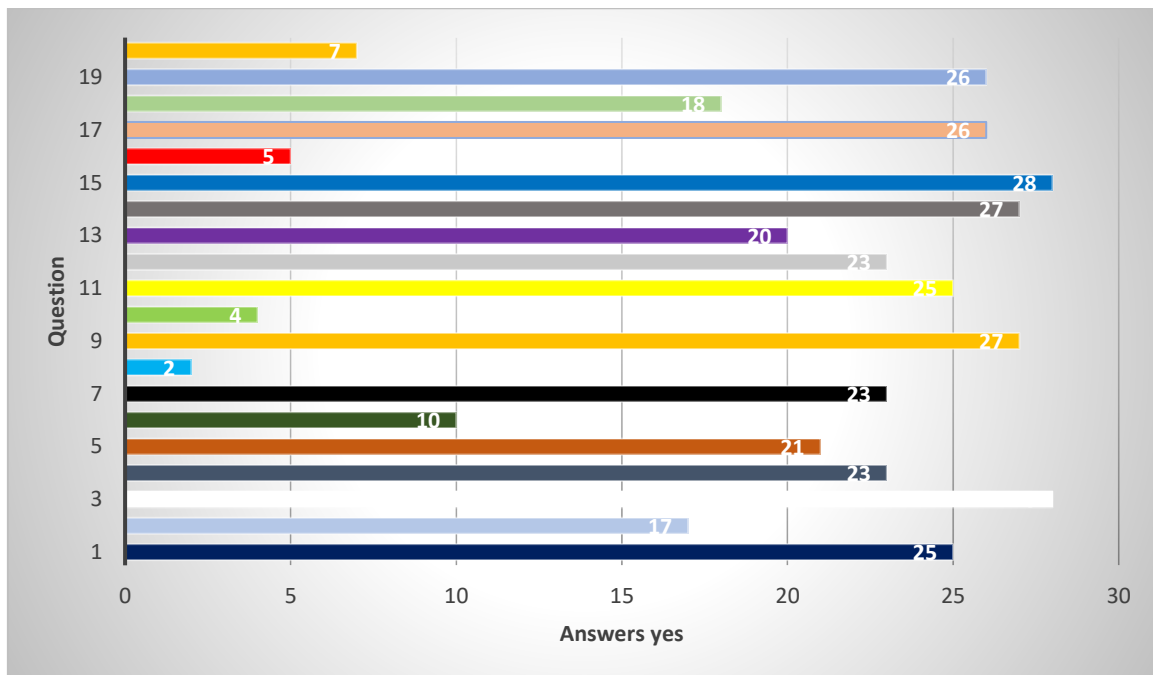
A personal questionnaire was chosen as the research method. This is a very convenient way to process data after receiving the questionnaire, which saves the interviewer time.



Drawing. 1. Employees of the enterprise.

The survey was attended by 30 employees of the company, including 25 participants - seamstresses, 3 managers, cutter and head seamstress. Most of them worked at the company for more than 5 years ago, they fully understand what the company consists of and will be able to honestly and correctly answer their questions. Questionnaires were completed anonymously, which allowed respondents to answer publicly, increasing the chances of more accurate presentation of survey data. The deadline for completing the questionnaire was 1 week, which provided a clear framework and more reliable data, as respondents' interest was high for the first few days and then began to fade.

The questionnaire contained 20 simple questions that employees could answer in the format of yes or no. The questions were varied enough to give a complete picture of how satisfied and motivated employees continue to work for the company.



Drawing. 1.1. Research results

The results of the analysis show that: there is no clear link between the work of employees and the reward system, so employees perceive the current system of incentives as unfair; some employees do not always know the results of their colleagues' work; According to employees, the assessment of the level of work is not very biased. In order to develop and implement an effective strategy of staff incentives, the main priority of business is to establish a fair and economically reasonable level of wages.

The invisible incentive system does not quite correspond to this stage of the enterprise life cycle, as there are few opportunities for career growth and professional training of employees. From the above we can conclude that it is necessary to improve the form of incentives in this company. An effective system of labor organization and its reasonable incentives contribute to achieving the goals of the enterprise, better meet the needs of employees, form a healthy morale of the enterprise, and cultural values of the enterprise determine the relationship between the workforce. Incentives that guide, support, and improve employee behavior help increase your self-esteem beyond what you can achieve by managing stress and demands. Employees are motivated by the right system of motivation. This is confirmed by a study by the famous American psychologist B. Tracy, who states:

"Most people are motivated by four factors: complex and interesting work; environment with a high level of trust; personal interest in results and personal development and promotion. Responsibility for opportunities, money and working conditions is fifth and sixth on the list of motivating factors. " To achieve the goals of the enterprise, management needs to skillfully balance material and intangible incentives, introduce incentive mechanisms and rationally combine both.

Section 3. IMPROVEMENT OF FORMATION OF THE ENTERPRISE PERSONNEL MOTIVATION SYSTEM.

3.1 Foreign experience in forming a system of employee incentives

A systematic study and research of the problem of employee motivation was conducted. But over the past 16-22 years, most Ukrainian companies have paid little attention to creating effective employee incentives. However, in Japan, the United States and most Western European countries, incentive systems are becoming increasingly important and can be successfully applied in Ukrainian business.

In my opinion, foreign experience should be not only the basis for creating an effective system of incentives for employees, but also a bright guide and model for the development of incentives. At this stage, there are three main incentive models for workers in Japan, the United States and Western Europe, among which incentive models are more appropriate in France, Germany, the United Kingdom and Sweden. The French model of work motivation is characterized by a variety of economic instruments, including stimulating competition and strategic planning, as well as a flexible tax system. Its distinctive feature is the integration of strategic planning into the market mechanism. In the French model, the basis of market relations is competition, which directly affects product quality, satisfies public demand for services and goods, reduces production costs.

There are two trends in wage policy: indexation of wages depending on the cost of living; personalization of wages. In fact, in all large enterprises, wages take into account the consumer price index, which corresponds to trade union collective agreements. [16]

In France, the principle of individualization of wages is taken into account by taking into account the quality of work performed, the level of professional qualifications, the level of turnover of employees, the number of innovative proposals. There are three main ways to implement the principle of personalization of employee remuneration:

1. Determine the minimum wage within the "fork" in accordance with the collective agreement for each job. The norm of labor contribution of employees is the quality and quantity of their work and contribution to the social life of the enterprise;
2. Wages are divided into two parts, constant (depending on the position or job) and variable, it reflects the efficiency of the employee. Honest and responsible for the work and high quality of work, there are awards. Employees also participate in compensation discussions within the professional committee.
3. The enterprise takes the form of personalized wages, for example, the sale of shares to employees of the enterprise, participation in profits, the issuance of bonuses.

The advantage of the French model of employee incentives is that it has a strong incentive effect on the quality and efficiency of work, which is a factor in self-regulation of the wage scale. In case of temporary difficulties, the salary account is automatically reduced, so the company can easily respond to market changes.

The US work motivation model is based on encouraging entrepreneurship and enriching the most active population. This model is focused on achieving personal success and a high level of economic well-being for everyone.

Compensation is at the heart of the American employee incentive system. The most common are different versions of the hourly wage system, supplemented by various forms of bonuses.[19]

Currently, one of the most common forms of remuneration for primary and secondary workers in the United States is compensation, which combines elements of hourly and piecework systems. In this case, the employee's daily earnings will be determined as an hourly rate multiplied by the number of hours worked. If the employee does not meet the daily physical standard, his work continues until the standard is met. This compensation system does not provide for the payment of bonuses, because, according to American economists, all these amounts are already included in the tariff rate of the employee and the employee's salary. A striking feature of the system is the simplicity of planning income and expenses for the

payroll itself. However, most companies in the United States tend to use a system that combines salary and bonuses.

Some American companies have adopted a new system of remuneration, where wage growth depends on the growth of skills and the number of professions for which he receives points, and the corresponding number of employees may receive wage subsidies.[16]

The main advantages of the system are increasing the level of job satisfaction, reducing the number of staff, increasing the mobility of labor within the enterprise, the elimination of middle management at the expense of workers and craftsmen. At the same time, domestic production relations have significantly improved, and the quality of work has been constantly improving.

The Japanese model is characterized by productivity growth, which outpaces productivity growth relative to the standard of living of workers (including wages). To imitate entrepreneurial activity, the state does not exercise strong control over the property stratification of society. This model of work motivation is possible only when all members of society are highly developed, and the interests of the state prevail over the interests of specific groups of people.

Compared to other countries, Japan's incentive system is quite flexible. Its formation is influenced by six factors:

1. Age, experience, education;
2. Position, profession and responsibilities;
3. Working conditions;
4. Performance;
5. Housing, family and transport benefits;
6. Regional interests.

In addition, the Japanese model of work motivation is based on the principle of lifelong employment, which necessarily means training, rotation and retraining. Training, job rotation and retraining are the only incentives that allow companies to provide high-quality people who are committed and motivated to achieve people's professional, intellectual and innovative abilities.

Staff rotation plays an important role in motivation, allows you to systematically change areas of activity, thereby reducing stress and fatigue at the same type of work. In addition, the rotation of jobs helps to develop new specialties, jobs, and thus expand expertise.

In the current economic situation in Japan, employee motivation is influenced by the following characteristics:

- The number of years of work of the employee at the enterprise;
- Performance results
- Degree of task performance
- Life peak situations.

Each employee may have five or six life scenarios in their life (post-college work, marriage, childbirth, etc.). Each time this happens, the employee's salary increases by a certain percentage.

Intangible incentives are also becoming increasingly important today as many companies operate with limited financial resources. The main method of intangible incentives in Japan is to participate in production groups such as "work to avoid marriage", "increase productivity", "product quality control", in order to improve the team atmosphere, find production problems, unite workers to group them by interests.[19]

In general, the motivation to work in the Japanese style is based on employee persuasion, not coercion. Managers do not distinguish between subordinates. Its main task is to promote the interaction of employees, to form harmonious interpersonal relationships, to provide the necessary support and assistance, and not to manage the work of others.

3.2 Recommendations for improving the staff motivation system of LLC «Компанія Стиль»

To form an effective system of employee incentives in LLC «Компанія Стиль» it is recommended:

- 1) Improve intangible incentives.

- 2) Find out and review the main goals and values of the organization, such as priorities, principles, approaches, norms and recommended behaviors;
- 3) Compare the level of compliance with existing corporate development strategies formulated by management to improve organizational culture and motivation. Identify the positive and negative aspects;
- 4) Improving measures aimed at the formation, development or consolidation of recommended values and patterns of behavior;
- 5) Positive influence on organizational culture to overcome the negative moments that can sometimes occur in the team;
- 6) Introduce a non-tariff system of remuneration at the enterprises under consideration.

In market conditions, wages are crucial in the incentive system. The reward system should be aimed at creating effective incentives, improving quality and productivity, combining individual and collective interests in business success, reducing production costs, increasing product competitiveness, developing entrepreneurial thinking and developing interest in effective development. The mechanism of stimulating employees to work effectively, ie ensuring the reproduction and stimulation of wage functions. Remuneration systems must take into account the provisions of each category of workers in the production of manufactured products and their impact on the cost of sales and profit generation.

Also, in order to properly organize the motivation of employees, it would be good to pay attention to organizational culture.

Organizational culture is a collective thing that has become individual. It is impossible and harmful to regulate personality expression in detail from the point of view of modern marketing. However, this does not preclude the improvement of the company's management of the basic norms of organizational relations and the introduction of a progressive approach to the behavior of everyday life.

The formation of organizational culture in LLC «Компанія Стиль»" should be purposeful, without losing the ability to respond effectively to standard situations

and situations that arise spontaneously. In this regard, the organizational culture should strengthen the team spirit and increase the enthusiasm of employees.

The formation of organizational culture should be reflected in the formulation of the credo of the organization, including the purpose of its activities, basic rules, style of work, certain obligations to corporate consumers, partners and employees. These rules are carefully presented, developed and documented to unite employees around common, clearly defined goals and values.

A developing culture must be properly supported by the leadership of the organization being analyzed in order to be a living example to follow and follow the example of other employees. Only in this case, the promotion of existing values can be the most effective and further contribute to the growth of business prosperity.

The attitude of seeing business as a "mechanism" and workers as "cogs" is a difficult and negative legacy of the industrial age. In the modern sense, the key to success is the human personality. Any organization is the people who work in it. They are the bearers of culture. Therefore, management influences him in one way or another and must realize that he is responsible for his actions. In the process of implementing change, all major forces should be directed to the top of the control pyramid, and then gradually descend. In this context, culture becomes a powerful strategic tool that unites all employees of the organization, thereby helping to mobilize employees, maintain organizational commitment and improve communication and behavior.

Forming the organizational culture of LLC «Компанія Стиль» and modernizing the corporate strategy are important for a successful mission, as culture creates a harmonious psychosocial climate and organizational spirit that contributes to the performance of daily tasks and is the basis of success. The formation of organizational values should be influenced by the private history of the organization, thereby promoting cohesion and commitment to the team.

To form a certain organizational character, it should be borne in mind that for most employees it is characterized by informal conclusions, acceptance of the moral life of the team as a standard, adherence to the principles of individuality and humanity, living in harmony with colleagues. There are some organizational traits that are

associated with the nihilism inherent in many organizations and the efforts to determine which ones to focus on and target.

To achieve the maximum result, the coordination of mission and culture must be long-term, and all changes in the organizational culture require a high level of competence of the leadership of this organization.

Adherence to a system of values that embodies culture should be aimed at improving the psychosocial climate of the organization and, in addition, should significantly increase productivity.[3]

Therefore, the organizational culture of LLC «Компанія СТИЛЬ» should be a holistic system with unique identification characteristics, based on the values that define its activities (vision) and mission, forming traditions, norms and styles, business methods and interpersonal relationships that embody the collective spirit of excellence. honesty and pleasant relationships, employees and managers.

According to the analysis, effective remuneration is very important for the employees of LLC «Компанія СТИЛЬ». The remuneration system, firstly, must be fair to employees, and secondly, be effective for the company, ie there is a certain value, and its operating value is completely transparent and understandable.

Motivation of employees should directly soften the relationship between workload and quality of work and wages. That is, rationing and compensation should be the main axis of personnel management. These include reprimands and reprimands for poor work, violation of labor discipline, disobedience to management, initiative and more. All this is part of the subsystem of employee motivation and is implemented in specific regulations that determine the labor behavior of employees.[10]

For good implementation of recommendatory changes, in my opinion, it is necessary to create a special working group at the company or hire a special person who will be responsible for implementing and enforcing changes that will be agreed and implemented at the company to motivate employees. In my opinion, this should be a young person who understands the current trends and will be able to develop and implement the ideas and wishes of all employees, not only to improve the work of employees, but also to improve the company and increase earnings.

After analyzing the assessment of staff motivation, it is possible to draw results of the success of the planned recommendations to improve the work of the enterprise.

After improving employee motivation, you can expect:

- increase in the volume of manufactured goods by 40%
- increase in sales by almost 25%;
- increase in profit by 10%;
- improving the quality of the manufactured product;
- increase in the number of consumers;
- reducing the number of conflict situations in the workplace;
- reducing the likelihood of manufacturing low-quality products;
- improving the collective mood;

Thus, improving the motivation of employees will positively affect the work of the enterprise. Which in turn will benefit not only employees in meeting their needs but also in increasing profits for the company.

CONCLUSION

Summarizing the theoretical provisions of this work, summarizing the results of best practices in employee motivation, the following conclusions are made.

The analysis of the studied concepts shows that motivation should be understood as a process by which a person develops a mental state that determines his behavior, instills, directs and activates activities; the results show a complex process, the efficiency of which differs from the enterprise.

In modern socio-economic conditions, the basis of any motivational model are psychological aspects, which are based on motivational theory. One of the main functions of business management is incentives. Motivational functions are defined as functions designed to ensure the quality of employees' performance of their duties. It provides for the development of a system of measures in certain areas, namely: determining the needs of employees, developing a system of rewards for performance, the use of various forms of rewards, the use of incentives to promote effective interaction in joint activities.

Research shows that the process of motivating employees performs the following tasks: involving employees in the organization; keeping employees in the organization and ensuring their loyalty; stimulating productive behavior; control of labor costs; administrative efficiency and simplicity. Appropriate attitude to work requires the creation of conditions under which employees view their work as a conscious activity, a source of self-improvement, the basis of professional and professional growth.

In my opinion, the proposed measures to increase employee motivation will strengthen the human element, creating a strong link between productivity and pay, which will increase the productivity and efficiency of LLC «Компанія Стиль»

APPENDIX A

1. Do you like your job?
2. Are you satisfied with the level of wages?
3. Are you satisfied with the conditions in which you work?
4. Do you think the value of your workforce is fair?
5. Are you satisfied with the team in which you work?
6. Could you suggest something to improve the work?
7. Are you satisfied with the management methods used by management?
8. Have you thought about quitting your job?
9. Are you completely focused on the task at work?
10. Would you change something?
11. Are you satisfied with the position you hold?
12. Would you recommend this work to your acquaintances?
13. Are you ready for change to improve the business?
14. Do you feel the need for your work?
15. Do you plan to stay at the company until retirement?
16. Have you had conflicts in the company?
17. Is there competition in the company?
18. Are you motivated enough?
19. Do you think you are a good employee?
20. Would you like to take additional training courses?

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