MOTIVATION SYSTEM AS AN INTEGRATED PART OF MUNICIPAL COMPANY’S ECONOMIC SECURITY SUBSTANTIATION

Abstract. An approach to improve municipal company’s motivation system to empower its economic security is proposed in the article. The approach is based both on division of motivative factors into three groups (tangible, intangible and intrinsic) and on reveal of correlation between the importance of an exact group of motivative factors (dependable feature) and such individual-psychological characteristics of employee’s personality, as the level of extra / introversion and neuroticism (undependable features).

The importance to improve the performance of the municipal company’s motivation system because of the number and origin of threats it faces in the process of its activity is substantiated. It is shown that the unsatisfactory level of efficiency of activity of state-owned enterprises, their economic security, as a consequence, - waste of resources of the territorial community is explained, in particular, by the low level of motivation of work in such organizations.

It was found that, despite close attention to the problem of motivation in the scientific works of domestic and foreign researchers, the tools of effective management were mostly developed for the private sector. Improving management in budgetary institutions is by borrowing methods and techniques from private sector.

It is shown that for a municipal company an effective system of motivation must be built taking into account such factors that employees perceive as really important in the process of meeting their sound needs, taking into account the limited budget.

Applied tools for monitoring motivative factors, division them into groups (tangible, intangible, intrinsic), forming a list of the most meaningful factors using ABC-XYZ analyze are proposed. Due to the results of the analyze the structure of the most and the least meaningful factors of motivation for the organizational behavior of employees is descried.

Regression models which allow to forecast the importance of an exact group of motivative factors related to the employee’s level of extra / introversion and neuroticism have been formed.

The prospect of introducing a model of motivational controlling, which will allow to improve the efficiency of the functioning of the system of motivation by increasing the level of coordination of planning, accounting and analysis processes in order to ensure the economic security of the municipal company.

Key words: motivation; municipal company; economic security; motivation system; motivational monitoring; tangible motivation; intangible motivation; intrinsic motivation.

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INTRODUCTION

Formulation of the problem. An important task of the local self-government is to provide comfortable living conditions for the residents of the city, rational use of communal property of the community. According to Article 1 of the Law of Ukraine "On Local Self-Government in Ukraine", the charter to communal property is the power of a territorial community to own, expediently, effectively use and dispose at its own discretion and in its interests the property belonging to it, both directly and through local authorities of self-government [1]. The local council may decide to create an entity that will operate on the basis of the communal property of the local community.

Domestic municipal companies face a number of threats connected with their activity and economic safety. In such conditions an important task for such companies is not only to substantiate their stable activity, but also to chive high rates of the efficiency of activity due to their economic safety. In a broad sense economic safety is both protection of company’s activity against the negative impact of external environment and its ability to eliminate quickly various threats or adopt its activity to current conditions; it should not reflect negatively on company’s activity [2].

Substantiation of high level of economic safety is possible just due to optimal usage of company’s formed potential, which directly depends on organizational behavior of managerial staff, who are directly involved to the process of activity’s goals settlement, as well as to determination of ways how to achieve these goals. It is proved, that employee’s behavior if a function of two components: his/her potential (a definite range of personal qualities, abilities, knowledge and competences) and his/her motivation to implement own potential due to organization. Today there is a wide spread thought in our society, that the level of motivation of the state-owned institutions’ staff is very low. It is a reason of corruption, poor quality of management in the state-owned companies and wastage of the resources of territorial community. Meanwhile according to data of the Statistics State Committee of Ukraine during the period from July 1st 2018 to July 1st 2019 a quantity of municipal companies increased for 10,7% (up to 13 327) [3]. The positive dynamics proves that in future it will be very sound problem to improve the efficiency of management of such companies and to create favorable conditions for these companies to develop.

Analysis of latest researches and publications. Personnel is an important resource of municipal company, whose activity impacts very much both on the efficiency of the territorial community resources usage and on the implementation of managerial decisions of local self-government bodies, their economic security. Formation and development of this sector requires new approaches to the management of the company on the whole and exactly conceptual requirements to staff’s motivation. Investigation of research works of domestic and foreign scientist who studied motivation allows to point out, that mainly highly efficient managerial tools are developed and implemented for the condition of private sector. Studying the experience of developed countries shows, that management of staff of budget organizations and institutions is being improved by adopting (taking into account principal differences between private and public sectors, and the specific features of the last one) and implementing methods and tools borrowing from the private sector [4].

Motivation, as an important managerial function, during a long period of time attracts close attention of domestic and foreign researchers. An experience of well-developed companies proves, that motivation encompasses not only staff’s economic stimulation, but also factors of his/her intrinsic motives of activity, social and cultural level of company’s environment development, generally accepted in a certain social and work environment principles, models of activity and standards of behavior of a person [5].
The results of studying people’s behavior in production allow to determine two categories of motivation theories [6]:
- substantial theories, which are based on identification of intrinsic motives. They describe the way of human behavior determined by his/her perception and cognition (A. Maslow, D. McGregor, F. Herzberg, E. Meyo, A. Smith etc.);
- processual theories, which don’t reject the existence of needs, but they point out, that in organization human’s behavior determines not only by his/her needs, but also by his/her perception of particular situation and expectations of it, the assessment of the possible consequences of the chosen type of behavior.

The purpose of the article. The purpose of the article is to substantiate and to develop practical recommendations to improve municipal company’s motivation system, using correlation and regression analysis to prove its economic security.

RESEARCH RESULTS
Any company despite its ownership form and the sphere of its activity has its own staff motivation system, which is oriented to stimulate personnel to work. An important feature of efficient motivation system is its ability to make people work hard and achieve desirable results. Motivation system is a set of activities directed to increase the interest of employees in the results of their own activities. A well-developed motivation system is an important part of the system of human resources management, that includes tangible and intangible factors the share of which for domestic companies is 70% and 30% respectively. As for foreign companies, given that there is a much higher level of salaries, this ratio is the opposite one.

Implementation of the efficient personnel motivation system involves the usage of behavioral marketing tools, which is a system of orientation of staff’s work to achievement of organization’s aims, connected with functioning and developing. In a market environment personnel behavior must be directed to meet customers’ needs, for whom organization produces goods and services [7].

The study is based on the materials of municipal unitary company established and operating in Dnipro. Company’s activity is connected with organization of green areas and recreation facilities of the city. A significant number of municipal companies in Ukraine today are inefficient and unprofitable. Their resources are often used irrational and companies can’t totally meet local community needs and can’t propose high quality services. A term “efficiency” as a component of economic security in conditions of municipal companies differs by a decrease in the importance of economic efficiency (which evaluates the efficiency of managerial decisions in terms of either revenue or the economic feasibility of the transaction) and by the increase of social efficiency (allows to estimate the efficiency of municipal-owned objects management in terms of benefits of managerial decisions for the local community). Statistics, which reflects in particular the incidence rate in the city of Dnipro (considering the subject area of the investigated company’s activity we believe it would be legitimate to use this index as an indirect measure of the efficiency of the company) prove, that recreational needs of the local community not totally meet, so the property of the local community use not enough effectively, that’s why company’s management on the whole and motivation policy in particular needs to be improved.

Efficient motivation system should encompass two key starting statements:
- it should be built taking into account motivative factors, which company’s staff consider as truly meaningful in the process of meeting their topical needs;
- restricted budget resources should be optimally used in this system.

Based on the considered restrictions, the initial stage of motivation system improvement, which is developed and implemented in the organization, is to be to build the staff’s motivation
profile. This is a process of revealing the most and the least topical needs of personnel. It allows to estimate in quantitative form the relative importance of these needs and present them in graphics. Needs systematization is a tool both to improve job satisfaction and to form loyalty and motivation. Due to such systematization’s results there is a possibility to form a list of motive factors, directed to meet revealed key needs. It is going to propose high level of job satisfaction and as a consequence – high level of loyalty and motivation [8].

Motivation profile is being formed by identifying employees’ attitude to relevant motivation factors using questionnaires as a tool to obtain an initial information. There were 13 (68%) managers and professionals of the investigated company’s involved in the survey. The share of women among the respondents was 62%, the share of men was 38%. The average age of the respondents was 38 years old (women – 43 years old, men – 30 years old). Every respondent answered questionnaire developed based on the statements considered in [9] taking into account all the requirements for the questionnaires.

Table 1

| №  | Women | Men |
|----|-------|-----|
|    | ABC category | XYZ category | Mode | Median | Max/Min | ABC category | XYZ category | Mode | Median | Max/Min |
| 1  | A      | 12,1 | Z    | 18    | 12,5   | 18,0   | A      | 12,6 | Z    | -     | 11,5   | 3,0    |
| 2  | A      | 16,6 | X    | 17    | 17     | 12     | A      | 16,4 | X    | 17    | 16,5   | 1,2    |
| 3  | A      | 13,9 | Y    | 14    | 14,5   | 2,8    | A      | 15,8 | X    | 16    | 16     | 1,3    |
| 4  | B      | 7,8  | Z    | 2     | 7      | 8      | C      | 5,6  | Z    | -     | 3      | 18,0   |
| 5  | A      | 13,0 | Z    | 16    | 15,5   | 6,0    | B      | 8,6  | Z    | -     | 8,5    | 7,5    |
| 6  | C      | 7,3  | Z    | 10    | 8      | 15,0   | C      | 7,4  | Z    | -     | 6,5    | 4,7    |
| 7  | A      | 11,8 | Y    | 14    | 12     | 1,7    | A      | 12,8 | Z    | -     | 12,5   | 2,3    |
| 8  | C      | 7,6  | Z    | 8     | 8      | 6,5    | A      | 13,8 | Z    | 16    | 14,5   | 2,3    |
| 9  | A      | 14,0 | Y    | 13    | 13     | 1,6    | A      | 13,6 | X    | 15    | 13,5   | 1,3    |
| 10 | B      | 11,0 | Z    | 16    | 11     | 4,0    | B      | 10   | Y    | 11    | 9,5    | 2,2    |
| 11 | C      | 6,9  | Z    | 11    | 7      | 5,5    | C      | 7,6  | Z    | 7     | 7      | 8,5    |
| 12 | B      | 8,6  | Z    | 13    | 8,5    | 4,3    | B      | 10,2 | Y    | 10    | 10,5   | 2,2    |
| 13 | C      | 2,9  | Z    | 4     | 3      | 5,0    | C      | 3,4  | Z    | 4     | 4      | 5,0    |
| 14 | C      | 5,0  | Z    | 4     | 4      | 6,5    | C      | 3,6  | Z    | 1     | 3,5    | 9,0    |
| 15 | B      | 10,9 | Z    | 12    | 12     | 3,4    | B      | 10   | Z    | -     | 8,5    | 3,6    |
| 16 | B      | 7,9  | Z    | 7     | 7      | 4,7    | C      | 6,2  | Z    | 7     | 3,5    | 6,0    |
| 17 | B      | 9,0  | Z    | -     | 9      | 9,0    | B      | 8    | Z    | -     | 7      | 6,5    |
| 18 | C      | 4,9  | Z    | 9     | 4      | 9,0    | C      | 7,4  | Z    | 6     | 6,5    | 14,0   |

*Note: «-» data is missing

Based on the assumption made on the basics of modern motivation theories analysis, all motives, which motivate employees to hard work, cold be divided into three groups – tangible, intangible and intrinsic. Also, there was not enough information about which of the groups of motives mostly affects at the desire of employees to implement their potential to achieve...
company’s goals. In the process of questionnaire development, it was decided to fill each group with an equal amount of motivative factors. So, the questionnaire, which consists of 18 motivative factors (by 6 factors in every group), which employees should rate according to decreasing of their importance.

The results of the survey are rated with ABC / XYZ analysis. For the obtained sampling such statistics indexes as mode, median and the ration of the maximum value of each factor to the minimum were calculated (see Table 1).

Such approach allows to reveal constantly important motivative factors, that should be included to the improved motivation system of the company. In the research it was estimated both the significance of each motivative factor for company on the whole and for each gender separately. Comparing obtained results revealed that the gender has a little influence on the significance of the relevant motivation factor. There are such motivative factors in category “A” (the most significant motivative factors) (factors are presented in order of decreasing of their significance):

- good relationships with the members of the collective, favorable social-psychological climate (intangible motivation);
- the desire to have interesting, exiting work, that contains variety of tasks, allows employees to use different skills and abilities (intrinsic motivation);
- independence in the choice of team and tools to complete exact work, the desire to report on the final result (intrinsic motivation);
- stability of company’s existence in the long-term perspective: a guarantee of long-term employment (tangible motivation);
- flexible working schedule (intangible motivation). This is the only factor, which has different significance for men and for women. Men as the last factor, which belongs to category “A”, choose career prospects. Meanwhile, flexible working schedule, according men’s point of view, belongs to category “B”. Factors of this category also have a fairly strong effect on motivation level.

The structure of factors according to their separation into intrinsic, tangible and intangible are presented in the Figure 1. These factors affect the most the production behavior of employees, therefore they must be taken into account improving company’s motivation system.

Fig. 1. The structure of the factors, which affects the most the production behavior of the staff (managers and professionals)

The factors which affects the least the production behavior of the staff motivation are presented in the Figure 2. According to their little significance for the staff their funding may be limited.
According to the distribution of the factors by XYZ categories as well as to the ratio of the maximum to the minimum values of the relevant factors it is necessary to stress out, that it would be useful to make such motivation monitoring periodically. The results of such monitoring should be used as an incoming data to determine the directions of company’s motivation system improvement to prove its economic security.

The low level of significance of tangible factors in the structure of motives of managers and professionals of the considered company partly could be explained by the level of the salary among these categories of the staff (see Figure 3). Salary is seen as a motivative factor if its level is considered as fair. Based on the principles of social comparison, the employee correlates the amount of remuneration he receives with the remuneration received for the same amount of work by others. If the amount of his/ her remuneration is equal or more, he/she continues to demonstrate the relevant kind of behavior. During the studied period the average value of remuneration in Ukraine based on the statistics was 10 430 hryvnas, in Dnipro region – 10 680 hryvnas. Thus, it can be assumed that salaries for professionals and managers performed their direct (reproductive and motivative) functions.

According to the statements of F. Herzberg motivation theory high level of salary is compulsory, but it couldn’t be considered as enough condition of employee’s high level of motivation. This factor belongs to the category of hygienical. Thus, a viable motivation system, which considers an employee as a complex personality should compulsorily encompass also motivative factors of higher level.
Motivation profiles of managers and professionals of the studied organization, built both on average data and separately on women’s and men’s data are presented in the Figure 4.

Fig. 4. Motivation profile of managers and processonals of studied municipal company

It was suggested in the study that there is a correlation between the importance of relevant group of motivative factors (intrinsic, intangible and tangible) and such individual and psychological factors as extra/introversion and as well as emotional stability/instability. The value of the determination coefficients and the correlation coefficients derived from them, which were calculated in general without taking into account the gender of the respondents prove the low level of correlation between mentioned factors.

Separately the influence of the mentioned individual and psychological factors on the structure of the motivative factors taking into account gender was investigated. Relevant correlation models were built. They are presented in figures 5 and 6.

The obtained values of determination coefficients allow to make a conclusion about the average and strong correlation dependence between the significance of relevant group of motivative factors and considered individual and psychological features. The level of obtained dependence could be explained by the way by a complicated structure of employee’s personality and as a consequence by existence a number of factors, which ultimately influence on the preference of relevant group of motivative factors. Meanwhile there is the strongest correlation dependence between the considered during the study factors and intrinsic motivation for women. As for men, there is the weakest correlation dependence between these factors and intrinsic motivation.
According to the type of the obtained regression dependences (second-order polynomial), determined values of factor traits $x_i$ (characteristics of extra/introversion and of the level of neuroticism), by which function $y_i$ (the value of relevant group of motives) is getting extremal values (maximal or minimal, depended on the direction of parabola branches). The results of calculation are presented in Table 2.

Fig. 5. The correlation dependences between motivation structure of professionals and managers and extra/introversion (a) and neuroticism (b) (women)

Fig. 6. The correlation dependences between motivation structure of professionals and managers and extra/introversion (a) and neuroticism (b) (men)
Table 2

Characteristics of extra/introversion and neuroticism of employees by which the value of relevant group of motivational factors becomes extreme

|           | Women |               | Men   |               |
|-----------|-------|---------------|-------|---------------|
|           | Extra/introversion | Neuroticism | Extra/introversion | Neuroticism |
| Intrinsic | 10 (max) | 13 (min)     | 11 (min) | 13 (min)     |
| Intangible| 11 (min) | 12 (max)    | 7 (max)  | 13 (max)    |
| Tangible  | 9 (min)  | 13 (max)    | 12 (max) | 4 (max)     |

Implementation to the municipal company’s management the proposed approach allows to increase dramatically the efficiency and performance of the current motivation system. Substantiated correlation dependences allow to forecast the significance of relevant motivative factors group according to the results of diagnosis of employee’s personality by the criteria of both extra/introversion and neuroticism. Also based on mentioned results it is possible to improve the structure of motivative factors in the context of optimizing the involved resources to meet the topical group of needs.

As it was mentioned above, ensuring the high level of work motivation (we’d like to stress out the importance of solving this problem for managerial staff) without unsubstantiated increase in involving additional finance resources, which would be directed to achieve the relevant goal, would have a positive impact on the economic security of the company. Also, it would create prerequisites not only for the formation of protective mechanisms against the negative factors of environment, but also for the improve of flexibility and adaptivity of the company.

CONCLUSIONS AND PROSPECTS OF FURTHER RESEARCH

In conclusion we’d like to point out: considering the processes of business-environment, rising level of globalization and dynamic of economic system, domestic companies more and more require substantiated managerial tools to propose them a high level of economic security. The topical direction in this process is to improve personnel management, because we should to consider staff both as important intangible asset of the company, and as a source of its long-term competitive advantages.

It was revealed, that in research works of the domestic and foreign scientists a lot of attention was paid to personnel management on the whole and to motivation in particular. Meanwhile mostly the private sector of economy was researched. At the same time, based on the tendencies of both powering the civic consciousness and aiming local communities to improve the satisfaction of public needs, the questions about improving the performance of municipal companies are topical.

The survey of public attitude shows, that the low level of motivation of public sector staff could be considered as one of the main reasons for non-efficient performance in municipal companies. The company’s activity efficiency is the level of rationality of its resource’s usage. Municipal companies for their activity use resource of local community. Improvement of the efficiency of such resource usage (increase of the result that will be attributed to each unit of used resources) leads to improvement in the local community’s life quality. So, it will create conditions for company’s sustainable development.

Implementation of motivation monitoring as an important component of municipal company’s motivation system is going to going to improve the efficiency of its resources usage. The substantiated regression models allow to predict the importance of relevant group of motivational factors depending both the level of extra/introversion and neuroticism. Implementation of these dependencies as a tool of motivation policy is not only to improve the
performance of the system due to optimal combination of its costly and effective components, but also to examine motivational congruency at the stage of employment.

As prospects of further research, we consider the development of principal mechanism of implementing in municipal company’s activity the model of motivation controlling. Motivation monitoring as a component of motivational audit must be the useful part of proposed model of motivation controlling. Implementation of the motivation controlling model will allow to improve the performance of motivation system due to increase the level of coordination of such processes of municipal company as planning, accounting and analyzing.

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СИСТЕМА МОТИВАЦІЇ ЯК СКЛАДОВА ЗАБЕЗПЕЧЕННЯ ЕКОНОМІЧНОЇ БЕЗПЕКИ КОМУНАЛЬНОГО ПІДПРИЄМСТВА

Анотація. У статті запропоновано підхід щодо удосконалення системи мотивації праці на комунальному підприємстві з метою забезпечення його економічної безпеки, який ґрунтується на розподілі факторів мотивації на три групи (матеріальну, нематеріальну та внутрішню) та виявлених залежностях між значущістю відповідної групи факторів (результативна ознака) та індивідуально-психологічними характеристиками особистості працівника, як рівень екстра/інтроверсії та нейротизму (факторні ознаки).

Обґрунтовано важливість підвищення ефективності системи мотивації саме для умов комунального підприємства, враховуючи ту кількість та природу загроз, з якими воно стикається у процесі власного функціонування. Показано, що незадовільний рівень ефективності діяльності державних підприємств, їх економічної безпеки, як наслідок, - марнування ресурсів територіальної громади пояснюється, зокрема, низьким рівнем мотивації праці у таких організаціях.

Виявлено, що попри пильну увагу до проблематики мотивації у наукових працях вітчизняних та зарубіжних авторів, здебільшого інструменти ефективного управління розроблялися для умов приватного сектора. Удосконалення менеджменту у бюджетних установах відбувається шляхом запозичення методів та методик роботи з кадрами з приватного сектору.

Показано, що для комунального підприємства ефективна система мотивації має бути побудована з урахуванням таких факторів, які працівники сприймають як реально значущі в процесі задоволення економічних потреб для них потреб, з урахуванням обмеженості бюджетних коштів.

Запропоновано прикладний інструментарій моніторингу факторів мотивації, розподілу їх на групи (матеріальну, нематеріальну, внутрішню), формування переліку найбільш значущих факторів з використанням ABC-XYZ та статистичного аналізу. За результатами проведенного аналізу виявлено структурні впливи факторів мотивації, які найбільше впливають на виробничу поведінку працівників.

Побудовано регресійні моделі, які дозволяють врахувати значущість відповідної групи факторів мотивації за рівням екстра/інтроверсії та нейротизму працівника.

Визначено перспективність запровадження моделі мотиваційного контролю, яка дозволяє поліпшити ефективність функціонування системи мотивації через підвищення рівня координації процесів планування, обліку та аналізу з метою забезпечення економічної безпеки комунального підприємства.

Ключові слова: мотивація; комунальне підприємство; економічна безпека; система мотивації; мотиваційний моніторинг; матеріальна мотивація; нематеріальна мотивація; внутрішня мотивація.
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**СИСТЕМА МОТИВАЦИИ КАК ЭЛЕМЕНТ ОБЕСПЕЧЕНИЯ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ КОММУНАЛЬНОГО ПРЕДПРИЯТИЯ**

**Аннотация.** В статье предложен подход относительно усовершенствования системы мотивации труда на коммунальном с целью обеспечения его экономической безопасности, который основан на разделении факторов мотивации на три группы (материальную, нематериальную и внутреннюю) и выявлении зависимости между значимостью соответствующей группы факторов (результативный признак) и такими индивидуально-психологическими характеристиками личности, как уровень экстра/интроверсии и невротизма (факторные признаки).

Обоснована важность повышения эффективности системы мотивации именно для условий коммунального предприятия, учитывая то количество и природу угроз, с которыми оно сталкивается в процессе своего функционирования. Показано, что неудовлетворительный уровень эффективности деятельности государственных предприятий, их экономической безопасности, и, как следствие, неэффективное использование ресурсов территориальной общины, объясняется, в том числе, низким уровнем мотивации труда в таких организациях.

Выявлено, что несмотря на пристальное внимание к проблематике мотивации в научных трудах отечественных и иностранных исследователей, в основном инструменты эффективного управления разрабатывались для условий частного сектора. Усовершенствование менеджмента в бюджетных учреждениях осуществляется путем переноса методов и методик работы с кадрами из частного сектора.

Показано, что для коммунального предприятия эффективная система мотивации должна быть построена с учетом таких факторов, которые работники воспринимают как реально значащие в процессе удовлетворения актуальных для них потребностей, с учетом ограниченности бюджетных средств.

Предложен прикладной инструментарий мониторинга факторов мотивации, разделения их на группы (материальные, нематериальные, внутренние), формирования перечня наиболее значимых факторов с использованием инструментария ABC-XYZ и статистического анализа. По результатам проведенного анализа выявлена структура факторов мотивации, которые наиболее и наименее влияют на производственное поведение работников.

Построены регрессионные модели, которые позволяют делать прогноз относительно значимости соответствующей группы факторов мотивации в зависимости от уровня экстр/интроверсии и невротизма работника.

Определена перспективность внедрения модели мотивационного контрлинга, которая предоставит возможность повысить эффективность функционирования системы мотивации через повышение уровня координации процессов планирования, учета и анализа с целью обеспечения экономической безопасности коммунального предприятия.

**Ключевые слова:** мотивация; коммунальное предприятие; экономическая безопасность; система мотивации; мотивационный мониторинг; материальная мотивация; нематериальная мотивация; внутренняя мотивация.