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ор бюджетные средства между подведомственными распорядителями и получателями бюджетных средств.

Распорядитель бюджетных средств - это орган государственной власти РФ, субъекта РФ, местного самоуправления, уполномоченный от главных распорядителей распределять бюджетные средства между непосредственными подведомственными получателями бюджетных средств.

Следует напомнить, что органы государственной власти являются частью правительственного процесса, обладающего определенными характеристиками, одной из которых обязательно является государственно-властное полномочие.

Правоохранительные органы также можно отнести к органам, которые обладают правом применения принудительных мер в бюджетной сфере.

В заключение следует отметить, что в каждой стране государственный бюджет является наиболее точным выражением сущности государственной власти. Процесс его реализации ясно показывает его истинный характер. В наши дни, когда существует определенная напряженность в бюджетном финансировании, то суть власти должна отражаться в усилении бюджетной дисциплины.

Известно, что одним из самых сложных вопросов в функционировании бюджетной системы является повышение ответственности за нарушения бюджетного законодательства. В этой связи следует отметить, что Федеральное казначейство является основным инструментом обеспечения экономической безопасности государства на технологическом уровне исполнения бюджета. Поэтому необходимо принять меры по четкому разделению полномочий между Федеральным казначейством и Минфином России.

В данный момент нет четкости по вышеизложенным вопросам в положениях Федерального казначейства и в Бюджетном кодексе РФ.

Следовательно, приоритет Федерального казначейства в системе финансовых органов государства для эффективного функционирования системы требует создания прочной нормативной базы и передачи соответствующих полномочий в области исполнения бюджета и управления государственными финансами. Это означает принятие закона о федеральном казначействе и приведение его в соответствие с действующим законодательством, в частности с Бюджетным кодексом.

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WORK MOTIVATION FACTORS AT THE PROJECT-ORIENTED ENTERPRISES

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Abstract

The paper deals with the work motivation structure of employees (project team members) at the project-oriented enterprises and the method of the research are given, the descriptive analysis of the results was performed, the econometric model is constructed. The hypothesis of this study is the assumption that the structure of intrinsic motivation factors is heterogeneous and they have different meanings for work motivation, therefore, they will impact other factors of the motivation system, in particular, the employee's performance of project-oriented SMEs.

Keywords: work motivation, work motivation, employee satisfaction, Kano model, project-oriented enterprises, project teams, performance.

Significant contributions to the behavioural economy were made by Simon H. (1978), Becker G. (1992), Akerlof G. (2001), Kahneman D. (2002) and Thaler R.H. (2017), Nobel Prize winners in the field of Economics. Special attention is paid to Becker G. (1992) and Akerlof G. (2001), who received the Nobel Prize for Economics for studying various aspects of human motivation and related economic phenomena. It is known that a "work motivation" is one of the critical factors in the effectiveness and performance of employees [3, 6, 10]. Many factors are involved in the formation of work motivation of employees in enterprises, which are divided into two groups: internal (based on employees' desires and needs) and external (motivation, stimulation). Their totality is "the system of motivation" [7].

Work motivation – "a batch of energetic forces that arise both inside and outside the individual to initiate work-connected behavior and define its shape, duration, intensity and direction" (Pinder, 2008). Work motivation is highly dependent on determined cultural characteristics [2]. Betwixt countries with a comparable scale of economic development, collectivist countries tend to have the level of work motivation higher than in countries prone to individualism.

Work motivation is a necessary component of People Management, and it affects the formation of competitive advantages of enterprises by increasing staff capacity and efficiency and performance of the employees [9].

Despite the significant number of scientific publications about the relationship between different motivation factors and satisfaction, loyalty, and job performance, research results may vary significantly depending on the industry, size and specificity of enterprises and organizations, as well as economic and socio-cultural characteristics of countries in which studies were conducted (Lawler & Porter, 1967, Locke, 1970, Siegal, 1971, Humphreys, 1984, Cotton, 1986, Creech, 1995, Huselid, 1995, Banks, 1997, Cummings, 1998, Eskildsen, 2004, Koziol, 2011, Ivanova, 2012, Chervinska, 2015, Bakhtawar, 2016 et al.) Schwab & Cummings (1970) were the first who established the relationship between job satisfaction and job performance. They showed that managerial behaviour is not associated with job satisfaction. The middle and senior managers show more challenging and supporting behaviours compared with the first-line managers and technicians with titles. Abramis (1994) conducted a large-scale review of the relationship between job satisfaction and job performance. 88 studies were assessed, 39 of which were included in the meta-analyses. The survey results show that the correlation between fairness of remuneration and the level of job satisfaction is moderate or negative, and the correlation between fairness of remuneration and working efficiency is very weak or insignificant [8].

In meta-analysis of feedback intervention studies Kluger & DeNisi (1996) emphasized the high variance of feedback effects on performance. Subjective measures of employee performance, levels of satisfaction and loyalty have been studied in various studies (Geister et al. 2006, Haines 2014, Schweitzer and

Duxbury 2010, Crisp and Jarvenpaa 2013, Romeike et al., 2016, Gilson et al., 2015 etc.)

Due to the limits of previous meta-analyses conducted by Brayfields and Crockett (1955) and Iaffaldano & Muchinsky (1985) and misinterpretation of results, Judge et al. (2001) analyzed 312 studies, $N = 54.417$. The average correlation coefficient between job satisfaction and job performance was estimated at 0.30 (Balas-Timar, 2015).

The following dependencies were also found: employee training and education – job satisfaction 0.218, rewards and recognition – job satisfaction 0.053, quality, culture – job satisfaction 0.038, empowerment – job satisfaction 0.111 (Kabak, 2014).

In the study "Impact of Motivation on Job Satisfaction" were showed insignificant positive correlation for Salary and a significant positive correlation for Work Environment $p < 0.042$ and Compensation & Benefits $p < -0.037$. The conclusions from this research suggest that it is important for managers to have certain knowledge about the relationship between work motivation factors and job satisfaction in order to help employees in increasing work performance by adapting to new strategies, plans and procedures" (Bakhtawar, 2016).

In the study "Impact of Employee Motivation on Employee Performance" the regression analysis results of the study confirmed the significant positive relationship between: Employee motivation and Employee performance with Beta = 0.353 and $p < 0.01$; Intrinsic reward and Employee performance with Beta = 0.197 and $p < 0.01$; Intrinsic reward and Employee motivation with Beta = 0.330 and $p < 0.01$. And also confirmed the negative relationship between Employee perception of training effectiveness and Employee motivation with Beta = -0.003 and $p = 0.976$ (Shahzadi et al., 2014).

Employee recognition and employee motivation towards organizational tasks have positive relationship between them as exhibited by the empirical studies conducted by Kalimullah, 2010 (0.65), Rizwan, 2010 ($r = 0.13$, $p < 0.05$), Reena, 2009 ($r = 0.92$, $p < 0.01$) and Salman, 2010 (0.251). Thus it is concluded that appreciation and recognition of employees and tasks fulfillment stimulates them towards working with more energy and dedication to the organization (Manzoor, 2011, 2012). Thus the employee motivation and organizational effectiveness are directly related 0.287 (Muhammad, 2011). William Cahn (1990) along with such concepts as "satisfaction", "loyalty" and "motivation" proposed to study "engagement". Engagement is the ability of employees to influence the actions of an employer and contribute to decision making (Armstrong, 2003). Therefore, engagement is not only the attitude of employees to work, but also their specific behavior in the organization. Tuffrey (2003) believes that engagement affects motivation, commitment (a change in people's behavior that affects work) and performance which is manifested in improving of performed work [8].

The results of the "Best Employers" research conducted in different countries at different times show the dependence of financial indicators on such a motivation factor as staff engagement. Organisations with high

employees engagement are 78% more productive and 40% more profitable, and "companies that have an engagement score of 60% or higher have an average 5-year total shareholder return of greater than 20%" (Hewitt Associates, 2010, Aon Hewitt, 2018).

During the studying of various aspects of engagement were established both the positive impact of engagement on job performance (Bakker, 2008 et al.) and the negative impact of engagement on job performance (Siefert et al., 1991), primarily associated with professional emotional burnout of employees. Therefore, the level of engagement should have an upper limit.

The theoretical aspects of motivation and, mainly, external factors of employees' motivation, are well studied. In particular, the influence of external factors of motivation (for example, salary increase and other kinds of material compensation) on the state of the work motivation and employee productivity were investigated [7]. The research studies are mainly done based on examples of large enterprises and transnational corporations. In practice, these data are extrapolated to SMEs, which is not correct. The work motivation factors, which are based on the desires and needs of employees, the intrinsic motivation, work motivation structure investigated relatively less. In particular, there is not so much data related to the work motivation of employees (members of project teams) of project-oriented SMEs and their impact on performance.

At the same time, SME development is one of the critical elements that contribute to the competitiveness of the economies in the majority of countries of the world. In developing countries, SMEs have a larger share than in developed countries. SMEs are also responsible for driving innovation and competition in many economic sectors [8].

The criteria for defining the size of a business differ from country to country. According to the European Commission (EU recommendation 2003/361), the SME are the enterprises that meet the following definition of staff headcount and either the turnover or balance sheet total definitions: Medium-sized: Staff headcount < 250, Turnover ≤ €50 million, Balance sheet total ≤ €43 million; Small: Staff headcount < 50, Turnover ≤ €10 million, Balance sheet total ≤ €10 million.

SMEs are the backbone of any national economy. SMEs in Ukraine provide work for more than 4 million people, generate about 20% of the country's GDP and make up the majority of the country's companies. 96% of Ukrainian business are small and micro-enterprises, 89% of all enterprises operate in the services sector (OECD, 2018). The business environment in Ukraine is highly regulated but standards, support services for SMEs need to be improved [8].

At the present stage of development of Ukrainian project-oriented enterprises in an unstable economy and economic crisis, the issue of further development is acute, which determines the priority of the formation and development of management in general and the motivation of the project teams in particular. Today, the influence of various determinants has a significant im-

act on the management of enterprises and, as a consequence, slows down the motivational process of project management [1].

The study was attended by employees (project team members) of project-oriented three small and medium-sized enterprises (according to the "EU recommendation 2003/361", LLC, economic activities according to "Classifier of economic activities" (UA): 70.22 Advice on business and management, 33.13 Repair of electronic and optical equipment), and employees of two micro-enterprises. The study involved 68 respondents (project team members) in total, including 14 experts. The accuracy and reliability of expert assessments were determined by their professional competence, which was evaluated comprehensively. Lickert 5-point Scale was selected in order to evaluate the attribute parameters [5].

The work has studied the effect of overall employee satisfaction according to the characteristics of the work motivation structure. The study of the problem of work motivation is especially important for project-oriented enterprises, which is service-oriented enterprises at the same time, who, in terms of Behavioral Economics, are treated as "internal customers" in relation to "external customers", who determine the importance of employees' motivation, because "external customers" cannot be satisfied if the "internal customers" are dissatisfied [6].

The assessment of the impact of overall satisfaction (according to work motivation structure) on employee performance was carried out through an econometric model and statistical analysis [4].

The econometric model was constructed from the linear regression equation $y = ax + b$, calculated the values of the coefficients a and b , the standard error a and b , the coefficient of determination (R^2), the standard error of the equation (S), the Fisher's F-test, the explained sum of squares (ESS), the residual sum of squares (RSS), and the correlation coefficients (r).

To establish the relationship between indicators (groups of indicators), a regression analysis of the nature and density of correlation based on the estimation of correlation coefficients has been carried out.

The density of the correlation was determined by the Chaddock assessment scale, the correlation is: 0.00 – 0.09 – missing, 0.10 – 0.29 – weak, 0.30 – 0.49 – moderate, 0.50 – 0.69 – significant; 0.70 – 0.89 – strong, 0.90 – 0.99 – very strong. According to Zhu assessment scale, the correlation is: 0.00 – 0.19 – no correlation, 0.20 – 0.39 – low correlation, 0.40 – 0.59 – moderate correlation, 0.60 – 0.79 – moderately high, ≥ 0.80 – high correlation (Zhu, 2012, 2016).

The employees effectiveness of enterprises was determined according to three criteria:

1) Assessment of the amount of work performed; 2) Assessment of the quality of work performed; 3) Assessment of the terms of work.

1) Scores that estimate the performance criteria (effectiveness) based on the plan: 1 point ("Outside") – non-fulfilment of the plan at the level of < 80% with planned expenditures or > 80% with over fulfilment of the budget; 2 points ("Entry") – failure to complete the plan at the level of > 80 < 89% with budget execution;

3 points ("Good") – failure to complete the plan for $> 90 < 99\%$ with budget execution; 4 points ("Target") – fulfilment of the plan by 100% with budget execution; 5 points ("Above") – over-fulfilment of the plan $> 100\%$ with budget savings;

2) Scores that evaluate the criteria of work quality based on the implementation of contracts, the absence of complaints and reclamations, customer satisfaction: 1 point ("Outside") – failure to reach a target level of KPI $< 80\%$; 2 points ("Entry") – the achievement of the minimum target level of KPI $> 80 < 89\%$; 3 points ("Good") – slight failure to reach the target KPI $> 90 < 99\%$; 4 points ("Target") – the achievement of the target KPI 100%; 5 points ("Above") – exceeding the target KPI $> 100\%$ without lowering other indicators;

3) Scores that evaluate the criteria of work terms based on compliance with the plan: 1 point ("Outside") late fulfilment of work $> 5\%$ with significant deterioration of other indicators $> 10\%$; 2 points ("Entry") – late fulfilment of work $< 5\%$ with the deterioration of other indicators $< 10\%$; 3 points ("Good") – fulfilment of work exactly in time with the deterioration of other indicators; 4 points ("Target") – fulfilment of work exactly in time with the achievement of target KPI of other indicators; 5 points ("Above") – fulfilment of work in advance with the improvement of other indicators [8].

Weighted coefficients were not applied to the three groups of criteria defined since their weight is equivalent to each other. According to the determined criteria, the assessment of the employees' performance was carried out. The average total performance score was 3.68 (Mean for enterprises).

In this study was used the regression model with one equation to investigate the dependence of the resultant variable y on the factor (independent) variables x_1, x_2, \dots, x_n . In the model of the pair linear regression, the dependence of the variables was investigated in pair Satisfaction-Performance impact.

The average value of the level of work motivation of employees of enterprises ("Satisfaction") was 3.38 (on a 5-point scale), and the average value of the level of performance score ("Performance") was 3.68 (on a 5-point scale).

Satisfaction-Performance impact parameters of econometric model: regression equation $y = 0.7148x + 1.266$; ratio a 0.71; ratio b 1.27; standard error a 0.20; standard error b 0.67; coefficient of determination (R^2) 0.36; standard error of the regression (S) 0.39; Fisher's F-criterion 12.99; explained sum of squares (ESS) 1.98; residual sum of squares (RSS) 3.51; Pearson's correlation coefficient (r) 0.60.

The influence of satisfaction on the performance of employees (members of project teams) is shown in the regression graphics in Figure 1.

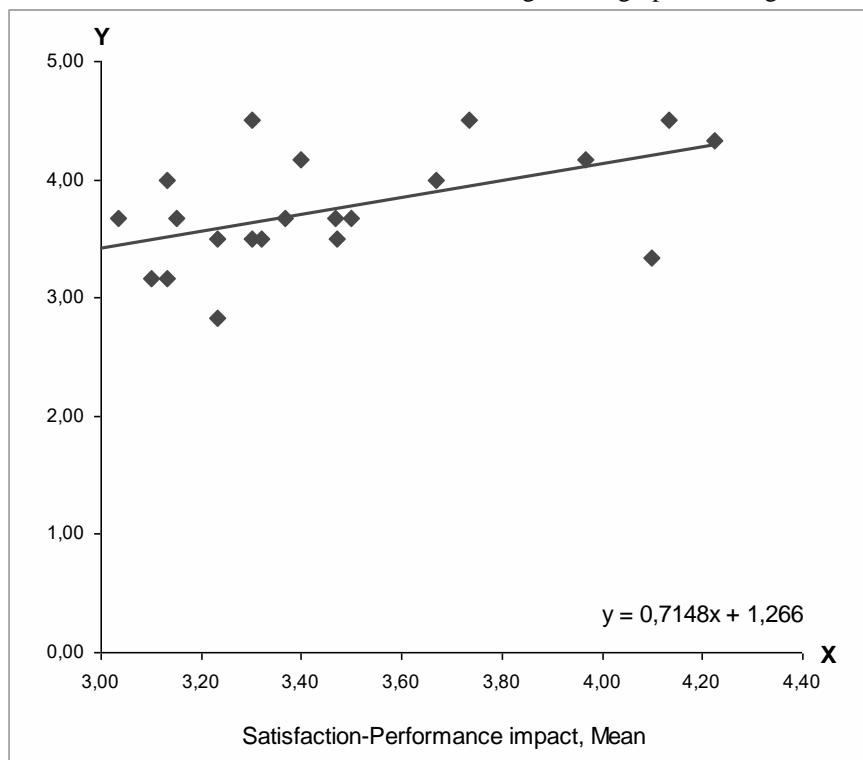


Figure 1. The influence of satisfaction on the performance of employees

The positive impact of motivators on employees performance was established this study: correlation coefficient $r = 0.60$, according to the Chaddock scale this result is significant (0.50-0.69) and according to the Zhu scale this result is moderately high (0.60-0.79).

In the study "Impact of Employee Motivation on Employee Performance" the regression analysis results

of the study confirmed the significant positive relationship between: Employee motivation and Employee performance with Beta = 0.353 and $p < 0.01$; Work reward and Employee performance with Beta = 0.197 and $p < 0.01$; Work reward and Employee motivation with Beta = 0.330 and $p < 0.01$. And also confirmed the negative relationship between Employee perception of training

effectiveness and Employee motivation with $\beta = -0.003$ and $p = 0.976$ (Shahzadi I. et al., 2014).

It is necessary to note the nonlinear nature of the connection of some parameters of motivation such as satisfaction and loyalty and performance of employees. The decrease in satisfaction would lead to increased staff turnover. Ensuring a high level of satisfaction with work for the employees may not be active over a long period of time and negatively affect the unreasonable increase in costs [8].

The work motivation structure (as factors of work motivation) employees were considered in this study. The methodology and data of the research are described, the research results are presented, an econometric model based on linear regression data is built. In the study, the significant result of the positive impact of motivators on performance was established. The data obtained in the study allows us to conclude: the objective of the study to determine the work motivation structure, as well as the impact of motivators on the performance, is achieved, which implies the confirmation of the research hypothesis.

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PROBLEMS OF PROGRESSIVE TAXATION OF PERSONAL INCOME: WORLD HISTORY AND MODERNITY

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ПРОБЛЕМЫ ПРОГРЕССИВНОГО НАЛОГООБЛОЖЕНИЯ ДОХОДОВ ФИЗИЧЕСКИХ ЛИЦ: МИРОВАЯ ИСТОРИЯ И СОВРЕМЕННОСТЬ

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Abstract

The article considers the possibility of ensuring the fairness of the personal income taxation system with the help of progressive tax rates. At the beginning of the study, it was suggested that the use of a progressive scale as such contributes to the mitigation of social inequality in society. However, studying the issue through the prism of world history made it possible to determine that the introduction of a progressive principle of income tax collection also requires a reasonable approach. In the course of the work, the shortcomings of the Russian progressive system of taxation of individuals of the 90s were identified, the events that led to a return to the experience of previous years were identified. Based on the results of the study, a set of measures was compiled to improve the modern Russian taxation system.