THE ROLE OF AUDITING PROCEDURES IN THE ANALYSIS OF THE MOTIVATION SYSTEM OF THE ENTERPRISE

(On the example of small and medium-sized wineries of ATU Gagauzia)

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SUMMARY

The article discusses issues related to the study of methodological and practical aspects of staff motivation on the example of small and medium-sized enterprises of the wine industry of ATU Gagauzia. Effective staff motivation is one of the most difficult issues for enterprise managers today. The efficiency of the enterprise directly depends on the motivation of the personnel. The effect of motivation presupposes not only an increase in labor productivity, but also the desire of employees to introduce innovations, improve working conditions and, in general, develop the enterprise. The article notes that with the help of a motivational audit, it is possible to identify shortcomings and identify areas for improving the personnel motivation system.

The article presents the results of the study of the audit of the motivation state of the personnel of small and medium-sized wineries in ATU Gagauzia. Based on the results of the study, conclusions were drawn and several measures were proposed to improve the motivational model at the studied enterprises.

Key words: motivation, motivational audit, audit of staff motivation, motivation system, and motivational profile, small and medium-sized wineries (SMSW).

РОЛЬ АУДИТОРСКИХ ПРОЦЕДУР В АНАЛИЗЕ СИСТЕМЫ МОТИВАЦИИ ПРЕДПРИЯТИЯ (на примере малых и средних виноделен АТО Гагаузия)

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АННОТАЦИЯ

В статье рассматриваются вопросы, связанные с исследованием методологических и практических аспектов мотивации персонала на примере малых и средних предприятий винодельческой отрасли АТО Гагаузия. Эффективная мотивация персонала сегодня - один из самых сложных вопросов для руководителей предприятия. Эффективность предприятия напрямую зависит от мотивации персонала. Эффект мотивации предполагает не только повышение производительности труда, но и желание сотрудников внедрять инновации, улучшать условия труда и в целом развивать предприятие. В статье отмечается, что с помощью мотивационного аудита можно выявить недостатки и выявить направления совершенствования системы мотивации персонала.

В статье представлены результаты исследования аудита мотивационного состояния персонала малых и средних винодельческих предприятий АТО Гагаузия. По результатам исследования сделаны выводы и предложен ряд мер по совершенствованию мотивационной модели на исследуемых предприятиях.

Ключевые слова: мотивация, мотивационный аудит, аудит мотивации персонала, система мотивации, мотивационный профиль, малые и средние винодельни.

Introduction. Production efficiency depends on the optimal use of resources, among which the main one is the labor resource. Workforce motivation is a prerequisite for the long-term survival and competitiveness of a business. In the absence of a rational personnel management system and its motivation, it is impossible to introduce innovative technologies, reengineer production, achieve high labor productivity,

improve product quality, and have a wide customer network.

In all developed countries of the world, the SME sector plays a significant role in the formation of national wealth. SMEs are the driving force behind the economy. In a highly competitive marketplace, SMEs can respond flexibly to structural and economic changes and quickly adapt to them. From this point of view, a strong and

developed SME sector can contribute to the growth of economic and budgetary stability of ATU Gagauzia. It should be noted that the agro-industrial sector provides 20% of the production of goods, works, and services in the region, which employs 33% of the economically active population.

The leaders of small and medium-sized winemaking enterprises note serious problems in the development of enterprises, connected with personnel, first of all, with the lack of highly qualified personnel and specialties in the wine-making industry.

Materials and Technique. For the research, theoretical and empirical methods were applied. Theoretical methods included generalization, comparison, systematization, analysis of the literature to determine the degree of development of the problem. The audit of the motivational state of the personnel of the studied enterprises was carried out using the methodology developed by the author. The total number of respondents was 132 people. Research questionnaires are designed using standard measurement and scaling procedures using nominal, ordinal, interval, and relative scales. When identifying the motivational profile of employees, the author used the methodology of N.A. Zhdankin. The processing of the research data was carried out by the author manually.

Research Results. The study of the situation in which small and medium-sized wineries of ATU Gagauzia operate, the used motivational model, as well as the problems of their functioning, leads to the realization of the importance of developing a fundamentally new model of motivational management. Taking into account the modern conditions for the functioning of enterprises, as well as a lot of research in the field of approaches to effective motivation, the author determined it is necessary for the activities of enterprises that are the object of the study to use motivational audit, which is a new management tool for this category of enterprises.

It should be noted that at the enterprises of the Republic of Moldova, the concept of audit is more associated with the analysis of financial indicators, that is, it is considered as a component of economic analysis, in contrast to the concept of motivational audit, which is represented as a combination of three directions, that is, it includes an economic component, psychological and social. The result and rationality of the motivational model depend on how effectively the motivational audit will be conducted.

There is no single methodology for conducting a motivational audit. Consequently, the author has developed his method of conducting MA [1, p. 81-90].

The methodology proposed by the author involves conducting a motivational audit in two directions:

1. Audit of the motivation state of the enterprise - it is recommended to carry out at least 1 time in three years.

2. Audit of staff motivation - it is recommended to conduct at least 1 time per year.

The audit of the personnel motivation state is carried out according to the following technology: assessment of the satisfaction of the existing personnel motivation system; analysis of the motivational-needs sphere of employees; identifying areas of actual and basic needs; the potential of complex incentives, such as the socio-psychological climate in the team, the manager's management style, and the specifics of corporate culture; identification of the motivational profile of employees; identification of demotivating factors.

According to the results of the study of motivational audit, there is a need to build a special checklist, which will clarify the compliance or non-compliance with the criteria of the motivation system and those moments that will slow down the development of the system, based on its motivational attitudes, and, if necessary, identify opportunities for improvement [2, pp.106-110].

The conclusion and provision of the audit report to the management is a document - a checklist containing the auditor's opinion expressed in the prescribed form on the results of the reliability of the motivational audit. A motivation model is developed based on the checklist and audit report.

Guided by the rules for conducting a sociological survey, sufficient representativeness of the sample is 10% of the respondents from the general population. This study fulfills this requirement.

The characteristics of the respondents are as follows:

- average length of service in the given enterprise: up to 1 year - 8%, from 1-3 years 17%, from 3-5 years 10%, from 5-10 years 17%, from 10-20 years 27% and from 20 and over 26% of respondents;
- the age structure of the company's employees: up to 25 years old 18%, from 25-35 years old 18%, from 35-50 years old 53% and from 50 years old 10.6% of the respondents.

The largest number of respondents who took part in the survey are employees "from 35-50 years old" and is 51%. The categories "under 25" and "from 25 to 35 years old" are approximately equal, accounting for 18% and 17%, respectively. The smallest category is "50 years and older" 14%.

To identify the assessment of the satisfaction of the existing system of motivation by the personnel, the author surveyed employees of small and medium-sized wineries of the autonomy. The survey was conducted using a self-developed questionnaire. As a result, the author identified the attitude of employees to the current system of personnel motivation and assessed the work performed by employees.

Figure 1 shows the percentage distribution of respondents' answers to the question about the current system of staff motivation (incentives) at enterprises.

Figure 1. Results of answers to the question "How does the personnel motivation (incentive) system work at your enterprise?"

Source: developed by the author based on processed questionnaires

Analysis of the respondents' answers to the question regarding the operation of the motivation system in the surveyed enterprises showed that 27.3% of respondents consider the incentive system to be very weak and claim that it is declarative, 21.2% of respondents categorically refer to the incentive system and believe that it generally does not work, 2.3% of respondents are inclined to believe that the motivation system is focused on the needs of managers, and this is how the principle of justice is violated by the concept of J.Adams. It is favorable that this percentage is relatively small, but it makes management think about the organization of the

motivation system at their enterprises.

Comparing the answers to the question "How does the personnel motivation (incentive) system work at your enterprise?" we see the predominance of a negative assessment in the current system of personnel labor motivation over a positive one, this gap is not large: 50.8% versus 49.2%, but at the same time there are more employees with a negative assessment than half of all respondents, which, in our opinion view, is an unfavorable moment in the activities of organizations (Fig. 2).

Figure 2. The results of the assessment by employees of the existing motivational model at small and medium-sized wineries in ATU Gagauzia

Source: developed by the author based on processed questionnaires

Further areas of research were aimed at favorable moments in the systems of motivation. Thus, employees who answered positively to the question regarding the approval of the current motivation system were asked to

mark those moments that most attracted respondents (each respondent had the opportunity to choose more than one direction). So, the opinions of employees were distributed as follows (table 1).

Table 1. Results of processing the conducted survey of personnel of SMSW ATU Gagauzia

If you are satisfied with the motivation (incentive) system, what moments do you like best (you can choose several options)	The number of those who answered in the affirmative	Ud. the weight, %
The incentive system works well in terms of material incentives	26	39
The incentive system works well in terms of the social package	10	15
The motivation system works well in terms of moral incentives;	14	21
I am encouraged by a good relationship with my line manager.	52	78
I am motivated by the opportunity to move up the career ladder	12	18
I like it when I do interesting work.	21	31
I like it when people entrust me with hard work.	15	22
Total	67	100

Source: developed by the author based on the results of the survey

As Table 1 shows, a larger number of employees or 78% (of those who positively assess the existing motivation system) noted the existence of a favorable relationship between managers and subordinates, which, in turn, seems to be one of the factors motivating employees to achieve the goals of the enterprise. ... 39% of employees believe that the incentive system works well in terms of material incentives, 31% note that the current system also presupposes interesting work. The number of employees who noted the importance of motivation through career growth - 12 people, or 18%. This percentage is small, at the same time, the presence of employees who feel the need to move up the career ladder, and, therefore, require growth, has a beneficial effect on the work of the enterprise. Then, when this need is realized, the employee is more efficiently involved in the labor process, in the opposite case, when, when this need exists, it is not realized, this can often serve as an anti-motivator up to the dismissal of a valuable employee.

To improve the current system of personnel motivation at ASHI autonomy, it is necessary, first of all, to determine the motivational profile of personnel, that is, to identify motives-incentives and anti-motives-anti-

incentives that motivate personnel to work and which, on the contrary, push them away from work. A motivational profile is a combination of all motives, the knowledge of which will allow the head of enterprises to manage the behavior of employees to achieve the goals of the enterprise and the employee himself. When identifying the motivational profile of MSHP workers, the author used the methodology of N.A. Zhdankin. The respondents were offered 38 groups of motives-incentives and 34 anti-motives-anti-incentives. From the proposed list, it was necessary to select the 10 most significant motives-incentives and 10 most significant anti-motives-anti-incentives. For this purpose, a questionnaire was conducted among the top and middle management, engineering and technical workers, workers, and employees. Of the Top 10 motives-incentives and anti-motives-disincentives of the staff, in our case, 8 pairs of motives - anti-motives are identical. The survey showed that the identity of motives-incentives and anti-motives-anti-incentives suggests that the same performance indicator can motivate people to achieve goals, that is, it is a motivation factor, and when using the wrong approach, it can also push people away from work, being an anti-motivation factor. (fig. 3.)

Figure 3. Dominant motives-incentives and anti-motives-disincentives of the personnel of ASWP ATU Gagauzia

Source: Developed by the author based on processed questionnaires

Research shows what motivates people and motivates them to work. The main incentive in wineries is the salary and its regular payment. Of the 132 people who took part in this survey, 117 employees, or 88.6% indicated wages as a motive-incentive, based on this, it should be assumed that for 15 employees (11%), wages are not the main motive-incentive.

The second most important factor is favorable working conditions. This factor, by meaningful theories of motivation, is hygienic, one of the main motivators, which was recognized by the classics when developing an increase in the efficiency of labor activity. In third place is the psychological climate in the team. On the 4th and 5th place, this is material incentives and career growth. On the 6th and 7th place are self-development, self-realization, and a good relationship with the leadership. An important motive-incentive for the employees of these enterprises is the stable operation of the enterprise.

From all of the above, we can conclude that the personnel of the MSWP ATU Gagauzia are most

interested in monetary incentives. The management of enterprises understands this and, to the best of their ability, strives to meet the expectations of employees [3, p.34-38].

Faced with such a phenomenon as the high value of the factor of working conditions among employees (2), it makes sense to turn to the need to create a compensation package and benefits for employees of the studied enterprises as one of the methods of moral incentives.

However, the development of an effective compensation package should be built taking into account the interests of employees of organizations, that is, taking into account their needs. In continuation of the motivational audit, it became necessary to identify the elements of the compensation package.

According to the results of the survey carried out at the ASHM of the autonomy, it was revealed that 33% of the respondents noted that an important element of the compensation package was voluntary medical insurance, 15.2% - the provision of preferential travel vouchers and 14.4% - the insurance of family members (Fig. 4).

Figure 4. Determination of the attitude of employees of ASHI to various elements of the compensation package

Source: developed by the author based on processed questionnaires

The following elements of the compensation package are not of interest to the employees of the surveyed enterprises: payment to employees for mobile communication services; the free opening of current accounts in a bank with a preferential service tariff; provision of limited concessional consumer loans for the purchase of goods (including cars); the possibility of opening a deposit account with a bank with a higher

interest rate and payment to Internet service workers.

All of the above allowed us to develop a complex system of personnel motivation for implementation, that is, the creation of material, organizational, moral, and leadership motives for the personnel that corresponds to the goals of the enterprise. The development of a comprehensive personnel motivation system involves work in two directions, clearly shown in Figure 5.

Figure 5. Areas of work on the development of a comprehensive system of personnel motivation at small and medium-sized wineries in ATU Gagauzia

Source: developed by the author based on research.

All of the above allowed us to develop and propose for implementation a model of an integrated motivation system for employees of small and medium-sized wineries in ATU Gagauzia, which includes two systems:

Direct impact system:

1. Motivation through wages (the formation of wages through a contribution to the achievement of the strategic goals of the enterprise and varies depending on the final results of the employee, and not by the "leveling" method

2. Motivation through compensation and benefits:

Compensation: medical insurance; health insurance; family members insurance; provision of preferential travel vouchers, provision of spa treatment; concessional lending at the expense of the company when buying a home.

Benefits: additional day off or a slight reduction in the working day; flexible working hours and good living conditions in the office; comfortable working conditions; the ability to work from home.

Indirect impact system:

1. Motivation through career growth: career development coaching - development of your career development vector; development of job descriptions; setting standards for exactingness.

2. Motivation through learning: training; programmed learning; computer training; distance learning; business training; creation of quality circles.

3. Motivation through corporate culture: respect for the individual; care for people, about their development; delegation of authority; measures for the professional and social adaptation of newcomers; measures to stimulate personal self-realization; measures to strengthen the cohesion of the workforce; support of each member of

the team; disclosure of individuality, talents, personal potential).

4. Motivation through working conditions. Compliance with sanitary rules: providing workers with special clothing; conducting a briefing for all workers on the rules of compliance with sanitation; free access of workers to disinfectants and detergents.

Conclusions:

1. Timely and high-quality analysis of the system of labor motivation of the personnel of the enterprise, periodic analysis of satisfaction with the work of the personnel of the enterprise allows you to control the situation, helps to identify "weak links" in personnel management, exclude ineffective ones and introduce additional incentives to eliminate or compensate for labor factors that are not satisfying to personnel.

2. An audit of the motivational state of the personnel of the MSWP ATU Gagauzia was carried out among 132 respondents to study their labor motivation and their results were illustrated.

3. Based on the results of the audit of the motivation state of the personnel, a model of motivational management was proposed for MSWP ATU Gagauzia within the framework of an integrated approach, which consists of two subsystems: direct and indirect impact.

4. An innovative approach to the system of motivational management based on the complexity of the measures introduced should permeate the entire management system and be reflected in the most important indicators of its activities: profitability, efficiency, competitiveness, strategic focus, image, social responsibility.

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