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**Ключові слова:** трудовий потенціал, аграрне підприємство, соціально-економічне середовище, сільське населення, освіта, інновації.

**Ключевые слова:** трудовой потенциал, аграрное предприятие, социально-экономическая среда, сельское население, образование, инновации.

**Key words:** labors potential, agricultural enterprise, social and economic environment, rural population, education, innovation.

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**Vetsepura N.V., CSc**

Донецький державний університет управління

**Prokofieva S. V., CSc**

Донецький університет економіки та права

#### **IMPROVEMENT OF MANAGEMENT OF HUMAN RESOURCES SYSTEM BY DEVELOPMENT OF LABOUR MOTIVATION IN BODIES OF STATE TAX SERVICE OF UKRAINE**

**Vetsepura N., Prokofieva S. Improvement of management of human resources system by development of labour motivation in bodies of state tax service of Ukraine** The article is devoted to the analysis of a current state of management by manpower in bodies of the state tax services of Ukraine and development of the basic directions of overcoming of negative tendencies in their work for the purpose of effective mobilization of means in budgets of all levels.

**Вецепура Н. В., Прокоф'єва С. В. Вдосконалення системи управління персоналом шляхом розвитку трудової мотивації в органах ДПС України.** Стаття присвячена аналізу сучасного стану управління персоналом в установах ДПС України і виробленню основних напрямків подолання негативних тенденцій в їх роботі з метою мобілізації коштів до бюджету всіх рівнів.

**Вецепура Н. В., Прокоф'єва С. В. Усовершенствование системы управления**

**персоналом путём развития трудовой мотивации в органах ГНС Украины.** Статья посвящена анализу современного состояния управления трудовыми ресурсами в органах государственных налоговых служб Украины и выработке основных направлений преодоления негативных тенденций в их работе с целью эффективной мобилизации средств в бюджеты всех уровней

**Problem statement.** The basic far-sighted task of the further reforming of tax system of Ukraine is assistance to stable economic growth, deepening of market changes, to development of business and as consequence, – to satisfaction of pressing needs of the state and a society. Therefore the requirement for increase of tax culture as payers of taxes, and workers of tax departments today has ripened [1].

Analyzing the present stage of tax reform in Ukraine, it is possible to notice that methods of work of bodies of the State tax service are characterized only by compulsory administration of tax payments. As to the methods directed on development in payers of taxes of tax culture and consciousness, focused on voluntary calculation and payment of taxes in budgets of all levels, it is not given proper attention in work of bodies in taxation sphere. The tax culture according to the President of Association of payers of taxes of Ukraine V. Arbutova it is not only the relation of payers to their duties on payment of taxes in the state treasuries, it is also the professional and unbiased relation of workers of fiscal bodies to subjects of the taxation, because mutual responsibility lies at the heart of tax culture [2]. Low level of tax culture of domestic payers of the taxes, caused first of all by constant and numerous changes in tax laws, on the one hand, and absence of preliminary informing of payers about expected tax changes, – on another hand. It is necessary to add that one of the reasons which promotes occurrence of conflicts between payers of taxes and bodies of tax service, is the motivation of work of the last. The modern motivation of work of bodies of tax service and corresponding estimation of level of efficiency of their work (quantity of penal sanctions by results of the carried out checks), and also procedures and rules of their activity do not correspond to a current state and furthermore to prospects of economic development that do not promote adjustment of partner mutual relations with payers of taxes, but, on the contrary, give rise and stimulate numerous conflicts. Owing to it, the positive relation to payers of taxes with their simultaneous economic attraction to diligent payment of taxes should become result of realization of administrative and tax reforms.

Thus, carrying out of tax reform for the purpose of maintenance of steady economic growth on an innovative-investment basis with simultaneous increase in tax revenues in budgets of all levels demands radical revision of concepts of human resource management of bodies of the State tax service (further STS). Necessity of revision of concepts of human resource management is dictated by the program of to modernization of the STS of Ukraine which is calculated till 2013 and has for an object transformation of the STS of Ukraine in leading body of nation-wide value of the European level of development.

**The analysis of last researches and publications.** Works of domestic and foreign scientists are devoted to problems of management of the personnel: T.J.Bazarov, A.P. Bovtruk, A.J.Kibanova, A.M.Kolot, A.I. Kochetkov, E.V.Maslov, M.H.Meskon, F.Hedouri, V.O.Hramov, J.A.Tsipkin, V.I.Shkatulla, G.V.Shchokin, and other researchers.

The powerful contribution to research of problems of formation of the motivational environment by planning of career development of the civil servant was made by both domestic, and foreign scientists, among which are N.Beletsky, N.Goncharuk, G.Odintsov, E. Okhotsky, M.Pul, V.Romanov, M. Rudakevich, N.Tarnavska, J.Tkachenko, M.Warner.

Giving proper attention to the scientific and practical importance to works of the specified authors, it is necessary to notice that specific conditions of development of bodies of tax service demand specification, the further development of theoretical and practical bases of construction and functioning of a control system by the personnel of bodies of tax service on bases of strengthening of labor motivation. From here conducted research is actual and timely.

**The research objective** consists in ordering of already existing scientific achievements

in the field of human resource management and working out of recommendations about the further development of labor motivation in STS bodies.

**Statement of the basic material of research.** Strategic directions of work of bodies of tax service of Ukraine today are filling of the state budget, maintenance of modernization of service, creation of new conditions for high rates of economic and social development of the state, and the main thing - granting of qualitative service to payers of taxes. Some problems, such as widespread dependence of payers of taxes on administrative procedures and tolerant enough relation in a society to tax laws infringements stand in the way of realization of noted strategic directions. Experts consider that also administration of taxes has internal lacks of STS work, such as weak system of motivation of workers of service, a low level of development of professionalism which have considerable influence on its efficiency.

Not the statement that the motivation of work is the powerful tool of influence on efficiency of activity of the personnel is new. Thus, presence of indicators which reduce motivation of work, leads to occurrence in a control system of the personnel of such negative phenomenon as turnover of staff, and level of fluidity of the personnel basically defines a share of employees with the lowered motivation.

Statistical data testify that in STS bodies the indicator of labor fluidity for last four years fluctuates in a range of 4 – 7 percent [3]. Thus it is necessary to notice that its value in the majority of STS bodies of regional and district levels is lower, than that at the central level.

The reasons of such situation are, first, low level of a salary. Secondly, the important factor of high labor fluidity is that many leaders do not own modern personnel management methods, especially in sphere of selection and placing of staff. Today the state tax service in Ukraine does not look attractively as the potential employer on labor market in the country as from the point of view of payment level, and prospects of career growth and working conditions as a whole [4]. In these conditions the special importance is gained by search of ways of strengthening of labor motivation, studying and the further development of theoretical, methodological and practical elaborations in this direction.

So, only high level of motivation of the personnel allows not only to suspend its fluidity, and to counteract a deficiency problem in highly skilled experts with whom performance of key problems which are put before STS bodies is provided.

As motivation of work the majority of authors understand aspiration of the worker to satisfy his requirements by means of labor activity [5, c.25]. In the conditions of development of market relations motives of work have the features connected with change of the importance of certain groups of motivational system, harmonization through the mechanism of a competition, motivation «for themselves» and «for others».

Motives of work are various. They differ on requirements which the person wants to satisfy with the labor activity; values which are necessary for the person for satisfaction of the requirements; price which the worker is ready to pay for the requirements. The general thing about them is always the fact that only satisfaction of requirements, reception of desired values is necessarily connected with labor activity. They allocate some groups of motives of work which in aggregate create uniform system. These are motives of pithiness of work, its utility, and the status motives connected with recognition of labor activity, motives of reception of material assets, and also motives oriented on certain intensity of work. The motivation is a long-term influence on workers for the purpose of change on the set parameters of structure of valuable orientations and interests, formation of corresponding motivational system and development on this basis of labor potential.

It is obvious that the more the number of various requirements is realized by the person by means of work, the more various are blessings accessible to him, the more important a work role is in his life, the higher his labor activity is [6, p.360-384]. From the said it follows that the material welfare becomes stimulus of work if it forms motive of work. In this case it is impossible to disagree with authors [5, p.27] who consider that motive of work and stimuli of work as a matter of fact are identical concepts. In one case it concerns the worker, aspiring to

receive the blessing by means of labor activity (motive), in other – about the controls possessing a set of the blessings, necessary for the worker, and giving them to him under condition of effective labor activity (stimulus).

Studying of the special literature and operating practice has shown that prevalence in sts activity of low motivation and backwardness of the requirements satisfied by means of labor activity is caused by a number of the reasons, main of which – high level of stagnation in labor collectives. The dependent approach to work has generated change in psychological perception of labor activity: widespread conservatism, unwillingness to raise qualification and to receive new knowledge, absence of aspiration to increase prestige of tax service through own labor contribution. Low level of participation of ordinary workers in a collective administrative office continues to remain characteristic features of activity.

These and other lacks negatively influence internal life of collective, complicating its work. New methods of managing are restrained so much not because of professional incompetence of staff, but because of inability of administration to provide necessary organizational-economic conditions, both to the separate worker, and collective as a whole.

To solve certain questions on fluidity of skilled experts is probable not only under condition of their attraction by worthy level of payment, but also by creation of favorable atmosphere in collective by trust display at performance of responsible work and granting sufficiently powers for the decision of problems.

It is necessary to define that the basic leitmotif of changes of an operating control system of the personnel of bodies of tax service of Ukraine today is personnel development through motivation. Control systems of the personnel should be based on long-term studying of an advanced experience of activity in this sphere of tax departments of the foreign states, own practical experience STS in the field of improvement of work with the personnel.

However methods of management which in tax departments of the foreign states, were fulfilled within many decades, it is impossible to transfer to work of sts and its structures without concrete internal and external conditions. It is necessary to notice that within the limits of reorganization tax service expects inevitable reduction of the personnel for the purpose of creation of a harmonious company of colleagues and adherents which will provide strategic success. Thus, it is necessary to focus attention on necessities of preservation of a personnel kernel of professionals while carrying out of reduction of regular number of workers, maintenance of observance of the labor legislation at dismissal of workers. Maintenance of system work with the personnel by studying of business and moral qualities of workers, their professionalism and possibility of their further career growth should be one of the basic tasks for heads of divisions of the personnel after end reorganizational processes.

The head of the STS of Ukraine Alexander KLIMENKO at Government session summarized the following: «We try to give not only financial motivation, it would be wrong. We see a question and we understand a question. We try to motivate with career growth, we try to allocate achievements, to give out departmental awards, to encourage people». So, advancement of workers provides rational use of labor potential of labor, creates conditions for self-realization of the person in the form of achievement of certain career.

Today the most dynamical development of career is observed in enterprise structures, in public service rates of career development of workers much lower. Thus the analysis of official promotion testifies of spontaneity of career growth of office employees, non-uniformity of the experience of stay on a post, creation of so-called career deadlocks and high-speed career lift. All it negatively affects as possibility of reception of necessary expertise for employment of the following position, and on its rational use in case of untimely transition to the higher posts [7, c. 185].

Managerial process by career which is reduced to such concepts is important:

1) The general planning of career and planning of individual career of workers. It is a well-known fact, that career planning is a definition of the purposes of development of the worker and ways of their realization; therefore career planning provides a scientific

substantiation of rational age and standard terms of employment of a post with the account of wishes and personal qualities of the worker.

2) Development of career which provides, on the one hand, professional development of the worker that is acquisition by him necessary for a desired post of qualification through vocational training, probation period, improvement of professional skill, and on another hand – consecutive employment of posts.

Experts consider that management of development of career demands from bodies and divisions of STS of Ukraine and their workers of efforts and together with it give variety of advantages both to the worker and STS itself. So, for example, for workers of bodies and divisions of STS system of Ukraine it means: potentially higher degree of satisfaction from the work, possibility of professional growth and increase of a standard of living; more accurate vision of personal professional prospects and possibility to plan other aspects of own life; possibility of purposeful preparation for the future professional work; increases of its competitiveness on market of work [8].

The important factor of productive work also is creation of comfortable working conditions, especially, modern and internal registration of premises tax, material and moral attraction of workers by results of the executed tasks, vision of prospects of career growth by them, etc.

Advancement of workers of bodies and STS divisions of Ukraine should be carried out with the account of such principles, as: consecutive, continuous moving of workers from the lowest to the higher step of professional growth, qualification; planning of labor career so that at the following work the acquired knowledge, skills from the previous work in the best way were used; training continuous process, increase of common cultural level and expertise, preservation of health of workers; informing of workers about prospects of their advancement and about real moving; material and moral interest of workers in the professional growth [8].

Qualitative completion of STS bodies by the highly-skilled personnel, capable to provide, on the one hand – effective service-labor activity, on another hand – constant development of personal and professional qualities, will positively affect further quality and completeness of performance of the problems put by the state in sphere of the taxation of legal and physical persons.

**Conclusions.** In modern conditions of managing objectively not only essentially new management tools and recommendations about increase of motivation of the personnel of STS bodies which are fulfilled within modernization of the state tax service of Ukraine are required, but also their stage-by-stage transformation directed by long-term strategy. Its working out should be based on the all-round account of internal features and activity conditions; dynamically changing external circumstances; developing progressive tendencies of change of management; the system approach to the organization of work of STS bodies.

New aspects have been brought in process of search of methods of motivation of effective work in 70-80s by means of improvement of quality of labor life. The concept of quality of labour life has evolved from generalization of all positive moments of labor theories of 60-70s – «the human capital», «humanization of work », «human resources», etc. It is directed towards creation of the conditions interfering process of alienation of work. According to this concept people are considered not simply as manpower of certain structure and quantity, but in a close connection with conditions in which they can realize the possibilities as persons in an optimum way. Conditions concern not only labour, but also national, moral, cultural, household ones. All factors are studied systematically: education, upbringing, vocational training, physical and mental abilities, moral and spiritual qualities.

Strengthening of requirements to the personnel, motivation of work of the personnel of STS bodies becomes extremely important administrative mechanism which will operate only through improvement of quality of labor life of the personnel by a way:

- Maintenance of objective payment taking into account the work end results;
- Working out and maintenance of practical realization of the program of a professional

training, regular retraining and improvement of professional skill of staff taking into account personal characteristics, and also the forecast of changes on a labor market.

- Application of humane methods of internal regulation of employment;
- Accurate distribution of duties and objective estimation of results of work;
- Attention strengthening to its social problems;
- The realized establishment of norms of tax culture.

Thus, by creation of the favorable environment for workers of bodies of STS it is probable to suspend fluidity of qualified employees to improve service of payers of taxes for the purpose of maintenance of performance of tasks on mobilization of means in the budget.

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**Ключові слова:** Трудові ресурси, управління, податкова служба, бюджет, економічне зростання, мотивація, податкові надходження.

**Ключевые слова:** трудовые ресурсы, управление, налоговая служба, бюджет, экономический рост, мотивация, налоговые поступления.

**Key words:** human resources, management, tax service, budget, economic growth, motivation, tax revenues.