

in this center of responsibility is greater, the more you can link the effects of a reward. So this is essential to proper measurement of the effects of the labor centers

Within the fund premiums accrued appointed premiums for managerial personnel, responsibility centers and workers. Managers who follow the budget execution should be held accountable for the effectiveness of their work in a range subject to their control, within which they can make decisions. Managers can not only match the results directly depend, for example, the conditions of the world economy or price trends in foreign markets. The main task of management is to achieve goals. Therefore, they should be sufficiently motivated to achieve the best results subordinate responsibility centers

Direct employees of the company is also an important subject of bonuses, because the effectiveness of their work affects the results of responsibility centers. Prize must be clearly defined, and workers - in this mode, aware of a way to measure the effects, the grounds for bonuses. Prize must be a significant part of the basic salary (20-50%), so the extent to which the objectives translated to the level of bonuses was palpable. Workers can receive "extra premium" for works on special assignments leaders who are not in the range of duties [2-3].

So, the idea of material incentives should be clearly defined, ranging from planning funds for wages and the provision of bonuses to employees and managers of responsibility centers. Otherwise, the bonus system can lead to conflicts between cooperating among themselves centers and groups of workers due to unreasonable and incomprehensible privileges some to others. An employee who is aware that his involvement and contribution of labor is directly related to the consideration received and additional material incentives will work better. Also performed the pleasure of his work will be greater. And, therefore, more productive labor group of people has a direct relation to the overall financial results

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**ФІНАНСОВІ РЕСУРСИ ПІДПРИЄМСТВ:
ДЖЕРЕЛА ФОРМУВАННЯ ТА ЕФЕКТИВНІСТЬ ВИКОРИСТАННЯ**

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