

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
KYIV NATIONAL ECONOMIC UNIVERSITY
NAMED AFTER VADIM HETMAN**

**Faculty of Economics and Management
Management Department**

**EDUCATIONAL PROGRAM
FIELD OF STUDY
SUBJECT AREA**

**Management of Business Organization
07 Management and Administration
073 Management**

Form of study: full-time

QUALIFICATION BACHELOR'S WORK

on the topic: **"MANAGEMENT OF STAFF INCENTIVES IN A BUSINESS
ORGANIZATION"**

applicant Denys Vdovychenko Oleksandrovych



Scientific adviser: Ph.D., prof. Batenko L.P.



**The work was allowed to be defended before the
examination committee for the certification of applicants
for higher education (EC)**

Head of the Department: Doctor of Economics, Professor.
Sahaydak M.P.



Kyiv 2023

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
KYIV NATIONAL ECONOMIC UNIVERSITY named after VADYM HETMAN
Faculty of Economics and Management
Management Department

EDUCATIONAL PROFESSIONAL PROGRAM **Management of business organizations**
FIELD OF STUDY **07 Management and administration**
SUBJECT AREA **073 Management**

AGREED:

Head of the project team (guarantor) of the
educational program

 **Olena SHATILOVA**
«14» February 2023

APPROVED:

Head of Department

 **Mykhailo SAHAIDAK**
«14» February 2023

INDIVIDUAL TASK

Student: Denys Vdovychenko Oleksandrovyh

full-time education

for the preparation of qualifying bachelor's work

Topic: «Management of Staff Incentives in a Business Organization»

The topic was approved by the order of the Rector of the University «21» February 2023 № 352-cr

Qualifying bachelor's work is performed on materials of “SYNEVO” Company

Bachelor's qualification work plan

Chapter 1	Theoretical Approaches to Incentives Management
Chapter 2	Analysis and Recommendations for Incentives Management at “Synevo” Company

Object of study:	Processes of people management in a business organization
Subject of study:	Management of staff incentives in a business organization
The purpose of study:	To develop proposals for incentive management improvement based on theoretical generalizations and business organizations' incentive management practice analysis.

Specific tasks that the student must perform to achieve this purpose:

In Chapter 1

Reveal the essence, methods and systems of incentives

Discover modern approaches in personnel incentives

Determine the main characteristics of incentive management

In Chapter 2

Analyse general information about “Synevo” company

Reveal and analyse the organization’s current practice in incentive management

Propose and substantiate ways for incentive management improvement in the company

**Prepared the task
supervisor**



Prof. Liudmyla Batenko

«21» February 2023

**The task was received by
the student**



Denys

Vdovychenko

«21» February 2023

Abstract

The qualification bachelor's work contains 70 pages, 12 tables, 9 figures, a list of references from 44 items, 3 applications.

«Management of Staff Incentives in a Business Organization»

The object of study is the processes of people management in the business organization.

The subject of the study is management of staff incentives in the business organization.

The purpose of the qualification bachelor's work is to develop proposals for incentive management improvement based on theoretical generalizations and business organizations' incentive management practice analysis.

Tasks of qualification bachelor's work:

- reveal the essence, methods and systems of incentives;
- discover modern approaches in personnel incentives;
- determine the main characteristics of incentive management;
- analysis of general information about “Synevo Ukraine” LLC;
- reveal and analyze the organization's current practice in incentive management;
- propose and substantiate ways for incentive management improvement in the company.

The practical significance of the results. Research results can help:

- identify the strengths and weaknesses of the incentive system, which will allow the "Synevo Ukraine" organization to improve this system;
- to identify the incentive factors that have the greatest influence on the motivation and efficiency of personnel in the organization under study;
- and can also be used to improve strategic personnel management in a business organization.

Approbation of the results. Based on the results of the research, theses on the topic "Stimulation of business organization staff under the conditions of marital law" [42] were published, which were approved at the V International Scientific Conference "Problems and Prospects of Realization and Implementation of Interdisciplinary Scientific Achievements" (June 9, 2023; Ivano-Frankivsk, Ukraine).

Year of bachelor's qualification work 2023.

Year of defense of bachelor's qualification work 2023.

Keywords: personnel management, personnel stimulation, business-organization, motivation, incentivization, remuneration, performance evaluation.

Review
for qualification bachelor's work
of the student of the Faculty of Economics and Management in the field of study 07
"Management and Administration" subject area 073 "Management"
educational and professional program "Management of business organizations"
Vdovychenko Denys Oleksandrovyh

on the topic "MANAGEMENT OF STAFF INCENTIVES IN A BUSINESS ORGANIZATION"

Logical-structural level of the research: It has logical structure, context of the research is subordinated to the established goal and tasks, corresponds to the title and reveal the essence of the research issues, the conclusions correspond to the tasks.

Search depth level: author has used classic and polemical domestic and foreign bibliographic sources with a total number of more than 40 sources. They are published in professional and analytical publications, educational literature makes up no more than 10% of the total list of references, appendices include representative documentation from the business organization - the object of the study, corresponding to the research problem, used and confirmed by photocopies.

Theoretical and methodical level of the research: in the theoretical part of the research, a methodological base for further investigations is formed by revealing the context of incentive management. I would like to underline appropriate methodological overview and generalization of existing approaches to incentive management, provided by author. It means that there is solid methodological platform for the feather findings.

Diagnostic and constructive level of the research: to underline some important findings of the author it is necessary to mention solid multi-dimension analysis of the "Synevo Ukraine", it's financial current state Author identifies the strengths and weaknesses of the incentive system, the incentive factors that have the greatest influence on the motivation and efficiency of personnel in the organization which will allow the "Synevo Ukraine" organization to improve this system. Presented diagnostic illustrates the ability of the author to use proper tools for research, to determine the roots and consequences of the problems based on given and justified information and to make appropriate conclusions and recommendations. Within the broad set of possible improvements proposal for staff training in order to connect corporate and individual goals and increase corporate sales was developed in details including cost-benefit analysis, Gantt chart and responsibility matrix.

The level of scientific ethics: the text fully meets the requirements, there are correct references, the style of presentation of the material is scientific, tables, figures and a list of references are designed in accordance with the established requirements.

Organizational level of the research: the research was conducted according to the timetable, deficiencies were corrected in a timely manner, and fully completed work that did not require revision was presented to the scientific supervisor for feedback.

Author's publications: there is one publication.

Number of points for CBW quality: 60 points.

The competencies obtained by the student in accordance with the EPP "Management of Business Organizations": the ability to communicate in English and Ukrainian both orally and in writing, the

ability to conduct research at the appropriate level, the ability to generate new ideas (creativity), the ability to analyze the results of the organization's activities, compare them with the factors influencing the external and internal environment, the ability to determine the prospects for the organization's development, the ability choose and use modern management tools, the ability to analyze and structure the problems of the organization, form reasonable solutions.

Conclusion on the possibility of awarding the student the qualification of Bachelor in Management: the presented study meets the requirements for the qualification bachelor's work and certifies that Denys Vdovychenko deserves to be awarded the qualification of Bachelor in Management

Supervisor
"5" June 2023



PhD, Professor Liudmyla Batenko

РЕЦЕНЗІЯ

на кваліфікаційну бакалаврську роботу здобувача вищої освіти

Вдовиченка Дениса Олександровича

Тема (виконана англійською мовою): «Управління заохоченням персоналу в бізнес-організації»

Актуальність теми: Досягнення стратегічних цілей бізнесу та підвищення результативності діяльності на пряму залежить від підвищення ефективності використання людських ресурсів, що у свою чергу залежить від стимулювання та мотивації працівників. Створення сприятливих умов і стимулів, які спонукають співробітників працювати з більшою самовіддачею, з націленістю на якість і результат.

Позитивні риси роботи: В даній роботі добре розкрита системи оплати праці, що дозволяє підвищити продуктивність праці та справедливого розподілу фонду заробітної плати відповідно до особистого внеску кожного працівника компанії.

Зауваження до кваліфікаційної бакалаврської роботи відсутні.

Практичне значення одержаних результатів удосконалення заохочення персоналу є актуальним та може бути використано на практиці підприємством.

Місце роботи та посада рецензента

Фінансовий директор ТОВ «Сінево Україна»

Підпис засвідчую



Бондаренко А.О

Місце печатки організації, де працює рецензент

CONTENT

INTRODUCTION.....	3
CHAPTER 1 THEORETICAL APPROACHES TO INCENTIVES MANAGEMENT .	6
1.1 Essence, methods and theories of motivation of various specialists	6
1.2 Modern approaches to personnel incentives.....	17
1.3 The main characteristics of incentive management	20
CHAPTER 2 ANALYSIS AND RECOMMENDATIONS REGARDING THE MANAGEMENT OF INCENTIVES AT "SYNEVO UKRAINE" LLC	25
2.1 Analysis of general information about “Synevo Ukraine” LLC	25
2.2 The organization's current incentive management practices	38
2.3 Proposal and justification of ways to improve incentive management in the company.....	52
CONCLUSIONS.....	63
REFERENCES.....	68
APPENDICES	71

INTRODUCTION

Relevance of the research topic. In today's business world, the research topic cannot be overstated. Effective employee incentive is a key factor in the success of an organization because it affects employee motivation, job satisfaction, engagement, and productivity.

First, in today's business environment, where competition in the labor market is high, attracting and retaining talented personnel becomes a difficult task. Organizations must attract and retain highly skilled employees who are key resources for achieving business goals. An effective incentive system can be a powerful tool for attracting and retaining talent, making the organization more competitive in the market.

Second, staff incentives also affect employee motivation and job satisfaction. Motivated staff are more inclined to achieve organizational goals, more productive and dedicated to their work. An effective incentive system can help increase the motivation and job satisfaction of employees, which contributes to an increase in the level of productivity and quality of work.

Third, employee engagement is also an important aspect of effective management of a business organization. Engaged employees are more inclined to put in extra effort, are more committed and interested in achieving the goals of the business organization.

The organization of the personnel incentive system is an important component of the success of any company or organization, but in the modern conditions of the war in Ukraine, it becomes an even more important and difficult task. One of the main reasons for the importance of the personnel incentive system is that the war in Ukraine requires organizations to exert more effort, focus and discipline from their employees. War can affect a company's financial stability, its business processes, and lead to changes in work schedules and working conditions. In this context, retaining and attracting skilled workers is key to ensuring an organization's success in wartime.

The purpose of the study is to develop proposals for incentive management improvement based on theoretical generalizations and business organizations' incentive

management practice analysis. To realize the set goal, it is necessary to perform the following research tasks:

- Reveal the essence, methods and systems of incentives;
- Discover modern approaches in personnel incentives;
- Determine the main characteristics of incentive management;
- Analysis of general information about “Synevo Ukraine” LLC;
- Reveal and analyze the organization’s current practice in incentive management;
- Propose and substantiate ways for incentive management improvement in the company.

The object of research is the processes of people management in the business organization.

The subject of the research is management of staff incentives in the business organization.

Research methods. Scientific research methods were used in the work, which made it possible to systematically investigate and analyze the management of staff incentives in a business organization. The method of analysis and comparison was used to compare the effectiveness of different strategies for managing personnel incentives in the company and to determine the most optimal one. This method allows you to identify the strengths and weaknesses of each strategy and choose the one that best suits your company's needs. The method of data monitoring and analysis was also used, with the help of which information was collected and processed about the management of personnel incentives of the company "Synevo Ukraine" LLC.

Practical significance of research results. Research results can help:

- identify the strengths and weaknesses of the incentive system, which will allow the "Synevo Ukraine" organization to improve this system;
- to identify the incentive factors that have the greatest influence on the motivation and efficiency of personnel in the organization under study;
- and can also be used to improve strategic personnel management in a business organization.

Approbation of the results. Based on the results of the research, theses on the topic "Stimulation of business organization staff under the conditions of marital law" [42] were published, which were approved at the V International Scientific Conference "Problems and Prospects of Realization and Implementation of Interdisciplinary Scientific Achievements" (June 9, 2023; Ivano-Frankivsk, Ukraine).

The information base of the study contains a variety of information related to the management of personnel incentives, including:

- scientific and methodical literature and articles in scientific journals devoted to personnel management and work stimulation;
- documents on the organization of personnel management in the company, such as policies and procedures regarding employee incentives, regulations on incentives, bonuses, and others;
- statistical data on the company's activities, such as sales volume, staff incentive costs, employee retention percentage and other efficiency criteria;
- information on wages and other types of incentives provided to employees, their number and structure.

The use of the indicated sources of information made it possible to carry out a comprehensive analysis of the personnel incentive system in the company and develop recommendations for its improvement.

Structure of work. The work consists of an introduction, two chapters, conclusions, a list of used sources and appendices. The work contains 9 figures, 12 tables and 44 used sources. The total volume of work is 70 pages.

CHAPTER 1

THEORETICAL APPROACHES TO INCENTIVES MANAGEMENT

1.1 Essence, methods and theories of motivation of various specialists

Motivation is a complex process that scientists interpret in different ways, defining it as a set of motives, incentives or internal and external factors, or as a process that prompts a person to take certain actions.

The process of incentives, which is usually understood as an influence on the labor activity of an employee by creating individually meaningful conditions of the work situation, includes external incentives and structural components of the work situation [4]. So, on the one hand, there is the creation of favorable conditions in order to meet the needs of employees, and on the other hand, the provision of work behavior necessary for the successful functioning and development of the enterprise, that is, there is a kind of exchange of activities.

At the same time, some researchers believe that the concepts of "stimulus" and "encouragement" are synonymous and understand them as a whole or as part of a complex system of stimulation and encouragement, where encouragement acts as a separate direction of the general process of stimulation [5]. Some scholars believe that the concepts of "stimulus" and "incentive" are synonymous, while others see them as complementary categories that interact as one system of stimulation and encouragement.

Also, when we consider the issue of incentives from the point of view of ensuring the fulfillment of assigned duties, it is worth noting that its main purpose is to increase labor activity, productivity, and quality of work, to encourage conscientious performance of labor duties [6, c. 46]. So, motivation is a process usually aimed at an individual employee or a group of employees. At the same time, in practice, the combination of personal and group stimulation is the most common in material stimulation processes.

We believe that motivation, incentive, and encouragement are concepts that are related to each other and interact with each other in the context of personnel organization. However, their essence is not completely identical, namely:

1. Motivation is an internal state of a person that determines its direction, intensity, and duration of action. Motivation is what supports a person in difficulties and stimulates him to achieve his goals. Motivation is determined by a person's internal needs, values, and beliefs, and can be modified or enhanced by means of the external environment.

2. A stimulus is an external factor that affects human behavior in order to achieve a certain goal. The incentive can be tangible or intangible, for example, salary, bonuses, praise, promotion, etc.

3. Incentives are a system of stimulation aimed at increasing work efficiency and employee satisfaction. Incentives can be tangible or intangible and can include various forms of rewards, praise, and other types of employee incentives.

The process of motivation depends on the needs that cause it. If the needs of the employees coincide with the needs of the enterprise, this leads to the fact that employees put effort into work of their own free will, satisfying their needs. This contributes to the growth of labor productivity, cost reduction and high quality of products, which collectively leads to an increase in the company's profit and ensuring its competitive position on the market.

The combination of needs and motivation is determined by the fact that needs are embodied in the employee's activity with the help of motives, which, in turn, depend on the relevance of the specific need of the employee and can have different meanings and be directed or undirected human activity [4]. Thus, the stronger the worker's desire to obtain a certain good, the more active his actions can become, especially if this need is more general.

The analysis of the theoretical provisions set forth in the economic literature suggests that the most active role in the motivational process is played by needs that determine its beginning, motives aimed at meeting needs, as well as external incentives. Thus, a correct understanding of the categorical apparatus provides all the necessary

conditions to ensure the motivation of the company's personnel and allows managers to incentive employees to achieve high performance of their activities.

The conducted analysis reveals that the main dynamic force affecting personnel is incentives, and the main purpose of motivation is to satisfy the needs of both personnel and the enterprise as a whole. It is worth noting that incentivization acts as an effective tool and a determining factor of influence on personnel from the outside in the process of motivation development, and various forms of motivation are used to achieve such influence on personnel.

The creation of an effective system of employees incentivization for their work involves the use of various forms of remuneration, both material and non-material, as shown in the figure 1.1.

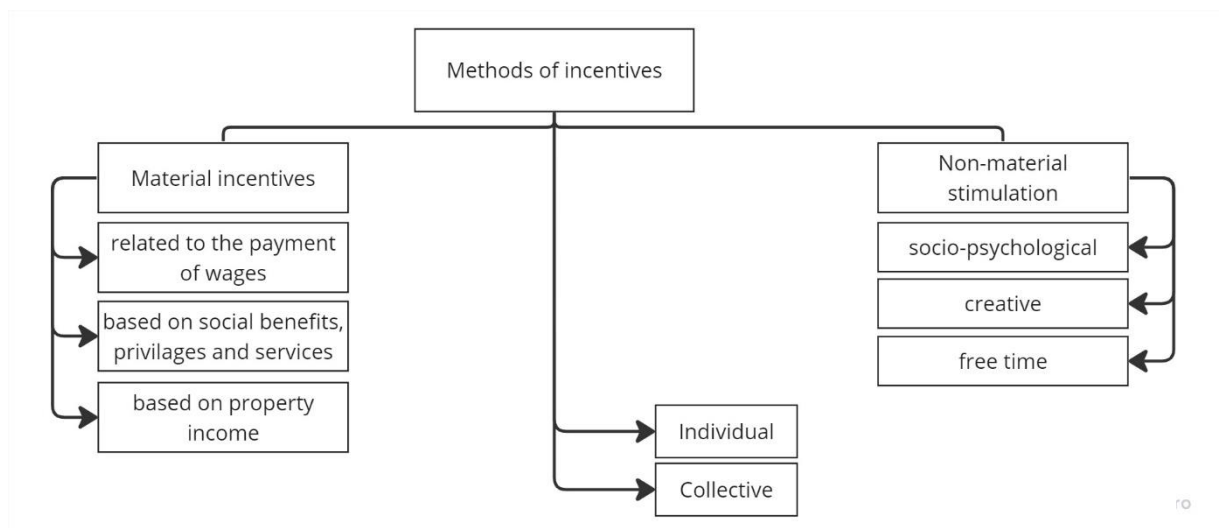


Figure 1.1 - Methods of incentives of the company's personnel

Source: [7]

Thus, in the modern business environment, staff incentivization methods can be divided into tangible and intangible. It is important to note that the maximum motivational effect is possible only in case of joint use of these methods [8]. Separately, they can provide a temporary effect of motivation. However, the task of effective management is to achieve a long-term positive impact.

One of the main methods of material incentivization, which is used at all enterprises, is the payment of wages to employees. (Figure 1.2).

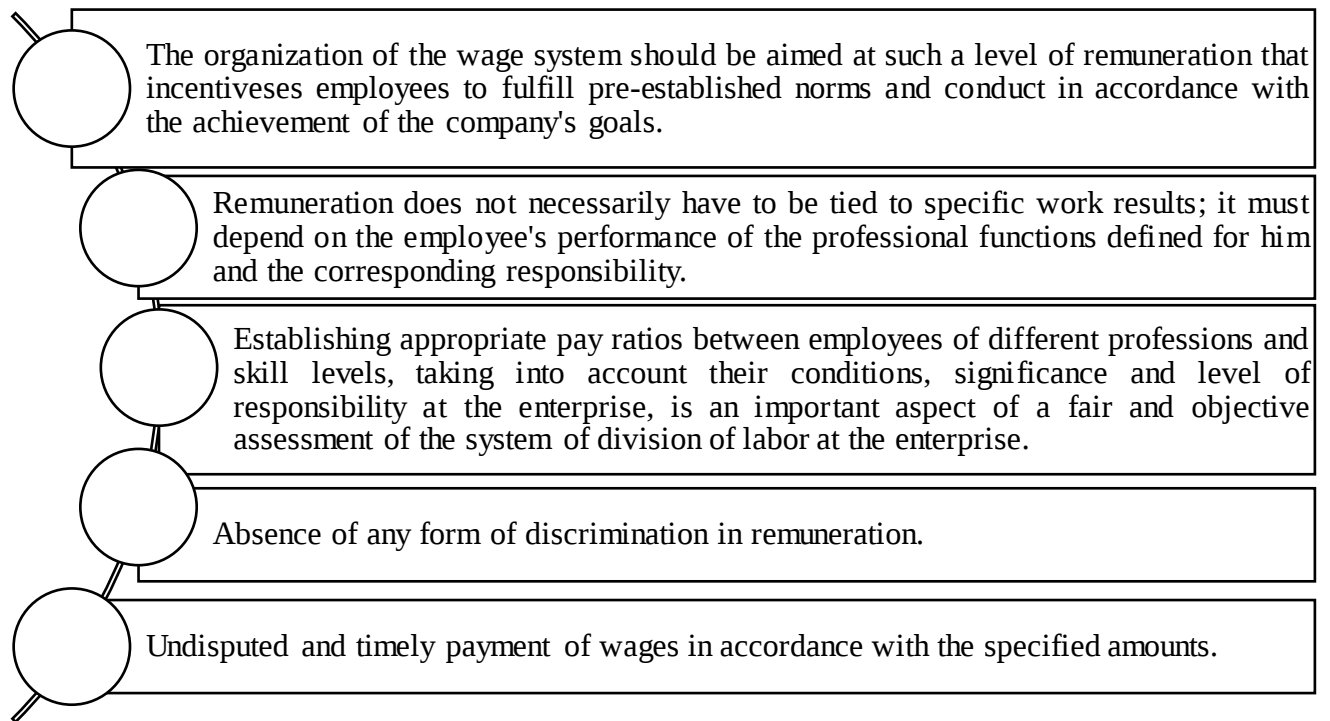


Figure 1.2 – Basic principles of salary-based incentives

Source: [9, p. 100]

One of the ways to realize the stimulating effect of wages is its organization, appropriate structure, and use of subsystems, such as the tariff system, wage forms and bonus systems. Material incentives for employees can be divided into two independent areas: bonuses based on work results, including bonuses, salary increases and compensation; and material encouragement.

Modern approaches to motivating personnel are of great importance in organizational management, as they contribute to increasing employee motivation, improving productivity, and achieving organizational goals.

First, modern approaches to motivating personnel allow organizations to adapt to changes in the market and change with it. Flexible incentive systems that take into account the individual needs and expectations of employees can help attract and retain talented employees, as well as ensure that they are highly motivated and engaged.

Second, modern approaches to motivating personnel contribute to the development of an organizational culture that supports cooperation, interaction and innovation. For example, incentive systems that take into account the achievements and

recognition of employees can help establish a positive atmosphere in the team, involve employees in cooperation and develop their potential.

Thirdly, modern approaches to motivating personnel contribute to ensuring a balance between material and non-material rewards. In addition to tangible incentives such as salary, bonuses, and other financial rewards, organizations are increasingly using intangible incentives such as development opportunities, flexible work schedules, and more.

The analysis of scientific literature revealed a number of approaches to the theories of personnel motivation, in particular process, content and behavioral, as shown in the table. 1.1.

Table 1.1 - Grouping of existing theories of employee motivation by approaches

Approach	Scientist and theory of motivation	The essence of the theory of motivation
1	2	3
A meaningful approach	The "whip and gingerbread" theory J. Bentham [10]	Motives and incentives aimed at achieving a goal are determined by their level of simplicity. This approach can be effective in extreme situations, but less effective when performing complex and long-term projects with a large number of workers.
	Theory of needs A. Maslow [11]	Human needs can be divided into two categories: primary and secondary. People's behavior is determined primarily by primary needs, where the satisfaction of such needs stops the motivational effect.
	Theory of needs "X" and "Y" D. McGregor [12]	According to Theory X, employees may avoid work, so control and threats may be necessary to motivate them. In turn, Theory Y believes that employees have a built-in responsibility for their work, a sense of autonomy, and opportunities for self-expression.

Continuation of the table 1.1

	Theory "Z" by W. Ouchi [13]	A key factor in ensuring effective activity is adherence to the principle of participation, which includes establishing a democratic leadership style, trusting relationships, involving subordinates in decision-making, creating an atmosphere of tact, openness and transparency.
	The theory of existence, belonging and growth C. Alderfer [14]	The basic needs that drive human behavior include physiological and safety needs, affiliation needs (which reflect a person's social nature, his desire to be part of a family, to have friends, enemies, colleagues, superiors, subordinates) and growth needs (which are analogous to the needs for self-expression, associated with the desire for development and self-improvement).
	Social theory E. Mayo [15]	The approach according to which the key influence on labor activity and production growth is not so much material and material factors as moral and psychological aspects.
	The theory of "scientific management" F. Taylor [16]	The remuneration for the work should be determined in proportion to the quantity of manufactured products, and obtaining the proper effect of the remuneration is possible immediately after the work is completed.
	The structure of ideal management R. Likert [17]	The main features of the structure of ideal management at the enterprise are: trust and confidence of the management in its subordinates; establishment of communication links; stimulating the motivation of employees to use group forms of activity; the possibility of making decisions with the participation of all members of the enterprise; determination of enterprise goals based on group discussions; distribution of control among numerous participants.

Continuation of the table 1.1

The approach of behavioral relations	Theory of acquired needs D. McClelland [18]	The main idea of this theory is to study and describe the influence of achievement needs (the desire of a person to achieve set goals), power (formed under the influence of learning and life experience and manifested in the form of a desire to control other people, resources and processes) and cooperation (the desire to establish friendly relations with surrounding) on a person's behavior, which affects his actions.
	Human concepts E. Sheina [19]	According to the concept of a rational economic person, a social person and a complex person, the motivation of employees is provided by the relevant factors (economic, social and other).
	Field theory K. Levin [20]	A person's behavior depends on personal factors and environmental factors that affect him.
	Two-factor theory F. Herzberg [21]	The developed new model of motivation is based on the needs of two different groups: motivational needs and needs related to factors of working conditions. According to the theory of F. Herzberg, the presence of factors of working conditions aims to prevent the emergence of feelings of dissatisfaction with work.
	R-theory N. Yu. Podolchak [22]	People's behavior and motivation can be explained by their risk appetite, which influences their actions and decisions.
	Cross-cultural motivation F. Trompenaars, S. Hampden-Turner [23]	International and cultural differences greatly influence employee motivation, determining their internal incentives and actions.
	The theory of work orientation D.H. Goldthorpe, D. Lockwood [24]	Human behavior is determined by the predominant orientations that are characteristic of organizational members, such as instrumental, bureaucratic, participatory, or professional orientation.

Continuation of the table 1.1

Procedural approach	S. Adams' theory of justice [25]	Employees of an organization compare their rewards with the effort they have expended, as well as with the rewards of other employees doing similar work.
	Theory of expectations V. Vroom [26]	A person focuses his efforts on achieving a goal depending on how likely he is to receive a reward for this achievement.
	Porter-Lawler theory [27]	The essence of this concept is a combination of elements of the theory of expectations and justice, where the main variables are: the effort spent, perception, reward, the obtained result and the level of satisfaction.
	Theory of social comparisons L. Festinger [28]	The assessment of an individual's achievements can be made on the basis of comparison with other people, and not exclusively on absolute indicators. This makes it possible to change one's own behavior based on such a comparison.
	Reinforcement theory B. F. Skinner [29]	The employee's motivation is determined by his past experience and the consequences of his actions, where an important factor is the assessment of the results of his activity, taking into account the ratio of moral and material incentives.
	The theory of the balance between motivation and contribution S. Barnard [30], H. Simon [31]	To achieve a balance between stimulating team members to active activities and their real contribution to the achievement of the company's goals, you can use the strategy of dosed issuance of rewards.
	The theory of "typical variables" and individual choice T. Parsons [32]	Depending on specific situations at the enterprise, the employee chooses the appropriate type of behavior, which affects his choice. The employee's assessment of the situation, his wishes and influence on it are important when choosing a type of behavior.

Continuation of the table 1.1

	Theory of work characteristics R. Heckman, H. Oldham [33]	Employee motivation is shaped by various factors, such as the variety of tasks, their significance, the level of independence in performance, the achievement of results, and the availability of feedback.
--	---	---

Source: complied by author

Motivational theories explore the essence of human needs and propose a hierarchical classification of these needs, which helps to understand the mechanism of motivation. Process theories recognize the importance of needs, but also take into account the functions of perception, expectations, and possible consequences of the chosen type of incentivization. Theories of behavioral relations are based on the definition of factors that determine the behavior of people and their motivation to perform everyday tasks.

The main characteristics of personnel stimulation are important for effective management of human resources in the organization. They affect employee motivation, productivity, work engagement, and accountability. The main characteristics of staff incentives include the following aspects:

1. Clarity and compliance with goals: an effective incentive system should be aimed at achieving specific goals of the organization. It should be clearly defined, accessible and correspond to the company's strategic objectives.
2. Fairness and transparency: the incentive system should be fair, demonstrate transparency and objectivity in the distribution of rewards, take into account the level of contribution and achievements of each employee.
3. Motivation and incentives: An effective incentive system should encourage employees to achieve high results, stimulate their motivation to perform at a high level and achieve higher standards.
4. Flexibility and adaptability: the incentive system should be flexible and adapted to the various needs and expectations of different groups of employees, take into account their individual characteristics, be able to adapt to changes in the organization and the labor market.

5. Trust and communication: An effective incentive system involves building trust between management and employees.

Having analyzed the specialized economic literature, we can highlight the main differences between motivation and stimulation of personnel at the enterprise. (Table 1.2).

Table 1.2 – Main characteristic features of enterprise personnel stimulation

Features	Characteristic features of stimulation
1	2
Scope of application	As part of stimulating the work of the company's employees
Term of events	Current (short-term) actions
Direction of measures	Changing a person's external behavior with the help of correction
Attitude to work	Creation of appropriate conditions and restrictions for the behavior of subordinates, which are not always aware of and agreed with them
Form of organization at the enterprise	Transformation of real successes achieved in the work process
General goals	Stimulating employees to achieve higher results than those provided for within existing labor relations

Source: [34]

It should be noted that motivation and stimulation have opposite directions: motivation is aimed at changing the existing state of affairs, while stimulation is aimed at consolidating it. They complement each other, but are different processes. Motivation is aimed at changing human motives through the influence of purposeful stimuli aimed at forming a system of human motives for expected actions. Therefore, there is a close connection between these concepts. Motivation is usually related to the employee's moral-status needs, while stimulation requires external influences and elements of the work situation, such as social and accrual conditions, and is more often related to material aspects.

The study of the characteristic features of personnel stimulation is an important direction in the study of organizational management and human resources development. The characteristics of staff motivation help to understand the needs, motivations and expectations of employees, as well as to identify effective approaches to motivation, job satisfaction and staff engagement. Examining various aspects of the incentive system, such as financial and non-material incentives, opportunities for development and

professional growth, recognition and rewards for achievements, allows you to determine the optimal combination of incentives that meets the needs and expectations of personnel [35].

Research on the characteristics of employee incentives can also help organizations innovate incentives, address changing labor market conditions, and implement flexible incentive approaches that help attract and retain talented employees.

Therefore, the characteristic features of motivating personnel have a great practical contribution, allowing organizations to develop and implement effective motivational strategies, improve satisfaction and productivity.

Studying the essence, methods and systems of personnel stimulation is an extremely important aspect of effective management of human capital resources in the organization. Organizations that understand the importance of these aspects can attract and retain high-quality employees, motivate them to high performance and promote the development of their potential. Here are some key reasons why it is important to study the essence, methods and systems of personnel incentives:

1. Productivity improvement: Personnel incentive systems can be used to motivate employees to achieve high performance and achieve organizational goals. Eligible incentives may include financial rewards, bonuses, bonuses, career advancement, professional development opportunities and other various forms of reward and recognition. Effective incentive systems help increase employee motivation, which can lead to improved productivity and organizational effectiveness.

2. Talent retention: A competitive job market can be a challenge for organizations trying to attract and retain highly qualified employees. Studying the nature, methods and systems of personnel incentives helps organizations develop effective talent retention strategies, such as long-term rewards, salary increases, and more.

The study revealed important aspects related to the motivation and incentivization of personnel in organizations. It was found that an effective personnel incentive system is of great importance for achieving high results in work and ensuring the sustainable development of the company.

The essence of staff motivation is to encourage employees to achieve the organization's business goals by providing various types of incentives that meet the needs and expectations of staff. The study found that incentives can take tangible and intangible forms, such as financial rewards, bonuses, salary increases, development opportunities, training, recognition and praise for achievements, and the opportunity to participate in projects and participate in decision-making processes.

The study also found that methods of incentivization can be individual and collective, internal and external, tangible and intangible. The choice of a certain method of incentivization depends on the context of the organization, the specifics of the work and the needs of the staff.

1.2 Modern approaches to personnel incentives

Modern approaches to employee incentivization include a number of innovative practices and methods that help organizations maximize the motivation and productivity of their employees. Here are several such approaches [36]:

1. Flexible compensation systems, including individual bonuses, performance bonuses, performance bonuses, company shares, and other forms of compensation that allow rewards to be tailored to individual needs and employee contributions.
2. Development and training, including opportunities for professional growth, training, mentoring, knowledge exchange programs and development of new skills.
3. Flexible work schedules, such as telecommuting, flexible working hours, discretionary vacations, allowing employees to balance work and personal life.
4. Recognition and appreciation, including systems for recognizing employee achievements, thanking for work contributions, awards and gifts for achievements and recognition of contributions to the organization.

5. Programs to improve well-being and wellbeing, such as physical activities, health promotion programs, psychological support, flexible benefits and other programs aimed at improving the well-being and satisfaction of employees.

6. Enhanced career opportunities such as rotation programs, leadership development, internal vacancies and opportunities to change roles within the organization.

7. Development of a mission, values and corporate culture that corresponds to the values and expectations of employees.

According to data from the American research service Gallup, almost half of employees, namely 49%, do not feel an emotional connection with their work. It does not matter to them in which company they have to perform their duties from 9:00 to 18:00, or with whom they drink coffee in the morning. These people put in minimal effort just to get their salary and easily leave the company for better offers [37].

Google can serve as a shining example of how to incentivize employees to bring maximum benefit to their employer. Google maintains its leadership in the list of the best employers in the world for the fourth year in a row. Some may argue that such a company, given its enormous scale, can afford it. However, on the other hand, the creation of such a project and its constant improvement requires the presence of highly qualified employees who are ready to fully devote themselves to their work [38].

First, Google provides a comfortable, cozy and stimulating working environment, including a unique central office where employees can use a sports complex, a clinic, a hairdresser, a dry cleaner, entertainment (such as a slide from the second floor to the first floor, riding a scooter and a bicycle), relax in a massage chair, enjoy delicious food and even be able to bring their pets to the workplace if it helps them focus better at work. The company's employees take pride in their work, become more committed, because they feel concern for their well-being and understanding of their individual needs, including important aspects, although specific [38].

At Google, employees are also given the opportunity to work on personal projects that are not related to their job duties during a quarter of the working time. This is exactly the approach Google used in the past with the creation of Gmail email, which is an

undoubted proof of the benefits of such motivation. This approach is also used in other companies with a different purpose. Companies that cannot fully pay for the work of their employees allow them to do additional work at the main location in order not to lose valuable personnel [38].

The latest innovation from Google is the introduction of meditation. The company has equipped special rooms for conducting meditation sessions and employs Buddhist teachers. The main goal of this initiative is to train employees in meditation techniques, which leads to an increase in their awareness, self-sufficiency, calmness, energy, enthusiasm and creativity. In addition, this initiative contributes to the strengthening of mutual assistance in the team.

Another interesting example of using the "power of words" was the strategy of Steve Jobs in his company. The consultants he hired were given the modest title of "genius." This idea had a double benefit: the manager emphasized that only exceptionally intelligent and creative people worked in his team, who, in turn, were proud of their status and worked hard to justify the trust that was placed in them [38].

Walt Disney has long been aware of the importance of a non-standard approach to incentivizing his staff. His company had hotels located near amusement parks, where in addition to managerial positions, there were also technical departments, such as laundries, where there was a high turnover of personnel due to the non-prestigious work and difficult working conditions. But the founder of the Walt Disney Company was resourceful in matters of staff motivation and found a solution. Laundries have received the proud name "textile services". This led to the fact that they became a whole division of the company, and the employees felt their importance, and the negative aspects of work took a back seat [34, c. 137-140.].

Therefore, modern approaches to personnel incentivization in organizations take into account a wider range of factors affecting employee motivation. In particular, they pay attention not only to tangible, but also intangible aspects of incentives, such as opportunities for professional development, recognition of achievements, participation in decision-making processes and other intangible rewards.

It should also be noted that the individualization of incentives, when the individual needs, expectations and capabilities of each employee are taken into account, can be a more effective approach than general incentive systems for the entire team.

It was also found that stimulation should be an interaction of different methods and systems, complementing each other. For example, combining tangible and intangible incentives can provide a more comprehensive approach to motivating staff, taking into account the different needs of different employees.

However, there is a need to carefully analyze and take into account the context of the organization, culture, values and strategy in the development of incentive systems, which can help avoid negative consequences such as unevenness, unfairness or imperfection of incentive measures.

1.3 The main characteristics of incentive management

The relevance of studying the characteristic features of personnel incentivization is that an effective system of incentives is important for the successful operation of the organization. In today's dynamic business environment, where competition is high, attracting and retaining talented personnel is a key success factor.

The study of the characteristic features of personnel incentivization allows to reveal effective approaches to employee motivation, to understand their needs and motives, as well as to develop appropriate incentive strategies that contribute to increasing the level of motivation, job satisfaction and employee involvement. Research can also help identify weaknesses or gaps in the current incentive system and improve it to achieve better results.

In addition, studying the characteristics of employee incentivization can help organizations adapt to changes in economic, social and technological conditions, improve their approaches to motivation, respond to the changing needs of employees and ensure their high performance.

Thus, the study of the characteristic features of personnel incentivization is a relevant and important direction of research that can help organizations improve their incentive system, increase employee satisfaction and productivity, and provide competitive advantages in the market.

When developing a staff motivation system, management must follow a certain sequence to ensure its effectiveness. In the modern system of personnel motivation, various forms of stimulation are provided, which should correspond to the needs of employees and the capabilities of the organization. The most effective form of motivation is material - wages and bonuses. However, it is not possible to achieve a high level of motivation solely at the expense of wages and bonuses.

There are various methods of meeting the basic needs of personnel in the organization, which require appropriate actions of the manager for each type of needs [39, p. 369]:

1. Basic needs include physiological needs. People who satisfy their physiological needs through their work are usually not very interested in the content of the work, but pay attention to wages, working conditions and opportunities to avoid overwork. Management actions to meet these needs include providing the necessary working conditions in terms of lighting, temperature, noise level, etc. and reducing wages to a minimum.

2. There is a concept of the need for security among the organization's personnel, which can be satisfied through the actions of management. People who have this need, above all, want protection from physical, psychological and social danger. To meet this need, the organization must take the following actions: develop a simple and reliable social insurance system, ensure an adequate level of wages, provide guarantees of workplace safety, health insurance and pension benefits. In addition, the organization must provide professional development for employees to ensure stability in the workplace.

3. The need for a sense of belonging and participation. People with this need need a good relationship with their manager and the ability to communicate freely with colleagues. Actions that a manager can take to meet this need:

- creation of a corporate culture that promotes employee support;
- creating an atmosphere of team unity;
- creation of opportunities for communication between colleagues at the workplace.

4. The need for recognition and respect. Employees who have these needs seek identification with their team leader. To meet these needs, the organization must:

- to provide interesting and meaningful work to subordinates;
- highly appreciate their initiative and creativity in solving problems;
- assist in training and retraining to increase the level of professionalism;
- respect and treat subordinates with respect.

5. The need for self-expression is manifested in a person's need for creativity and independence. These needs arise in open and independent people. To meet these needs, the management should take the following actions: ensure freedom in choosing means to solve problems, delegate part of their powers and responsibilities to subordinates, promote their official promotion, and also ensure high wages and other forms of recognition of their merits.

Therefore, the management of personnel incentives consists of the following characteristics:

1. Development and implementation of compensation and reward programs for employees, including salary packages, bonus systems, company shares, stock options, pension plans and other forms of rewards.

2. Development and implementation of programs to improve the quality of the workplace, including professional development, career growth opportunities, physical and psychological health.

3. Development and implementation of motivation systems, including praise, recognition, honor and other forms of non-material stimulation.

4. Development and implementation of employee safety and health programs.

5. Development and implementation of employee evaluation and reward systems for achieving business goals.

We believe that in order to effectively develop a personnel incentive system, it is necessary to use special methods and conduct an objective analysis of the situation both in the organization itself and on the labor market. To achieve this goal, the following sequence of actions is proposed:

1. First, it is necessary to hold a training seminar for heads of organizations, devoted to the issues of motivation, stimulation and remuneration of personnel. Every manager should be aware of his role in creating high motivation of employees to achieve the company's goals.

2. The next stage is the diagnosis of the existing labor incentive system in the organization. This is necessary to clarify the situation within the company and analyze the reasons for the low motivation of employees to perform their job functions and the requirements of managers.

3. An equally important stage is the diagnosis and analysis of the structure of labor motivation of the company's personnel. This stage allows you to identify and analyze the factors affecting the motivation of employees, their needs and expectations.

4. At the next stage, it is necessary to study the features of the current system of remuneration at the enterprise. This stage includes the analysis of all available information in order to determine the optimal level of remuneration for employees.

5. The development and substantiation of the permanent component of wages is being carried out. At this stage, salary scales by positions, normative performance indicators, qualification bonuses and additional payments for special working conditions are established or adjusted.

6. The variable component of wages is being developed. At this stage, the possibility of using different types of bonuses is analyzed, such as a bonus for individual results, a bonus for contribution to the work of the division, a target bonus, a bonus for the overall performance of the company.

7. An analysis and justification of the social package is carried out.

8. Non-monetary forms and methods of stimulation are being developed.

Therefore, the creation of an effective system of motivation is impossible without an appropriate system of financial incentives. Therefore, in addition to the guaranteed

salary, it is necessary to use a system of additional financial incentives. Only by using a complex of different incentive systems, it is possible to effectively motivate an employee to achieve the necessary results for a business organization.

CHAPTER 2

ANALYSIS AND RECOMMENDATIONS REGARDING THE MANAGEMENT OF INCENTIVES AT "SYNEVO UKRAINE" LLC

2.1 Analysis of general information about “Synevo Ukraine” LLC

"Synevo" is a medical laboratory belonging to the European holding Medicover. The headquarters is located in the city of Brussels, Belgium. The laboratory is the largest operator in Eastern Europe and has several features [40].

Company name: "Synevo Ukraine" LLC. [41]

Legal address: 04214 Kyiv, str. Pivnichna 2/58A.

Company location: "Synevo Ukraine" has more than 150 laboratories and analysis stations in Ukraine. The addresses of these laboratories can be found on the company's official website www.synevo.ua.

Method of formation: Corporate.

Form of ownership: Private.

Organizational and legal form: Limited Liability Company (LLC).

Types of economic activity of the company "Synevo Ukraine" in Ukraine, according to “КБЕД-2010”:

Main:

86.21 – General medical practice.

Others:

21.20 – Production of pharmaceutical preparations and materials.

46.46 – Wholesale trade of pharmaceutical goods.

58.19 – Other types of publishing activities.

That is, the activity consists in the provision of medical laboratory services, in particular, the collection of analyzes and their further research. The company offers more

than 1,000 different types of laboratory tests, including general clinical blood tests, biochemical tests, infection tests, oncology tests, genetic tests and much more.

In general, the main activity of "Synevo Ukraine" is related to medical services, in particular, the collection of analyzes and their laboratory research. Accordingly, the main products of the company are the results of laboratory tests and research, as well as diagnostic services and consultations.

The goals of "Synevo Ukraine" in Ukraine are to provide high-quality and affordable medical laboratory services, to meet the needs of patients, to increase sales and revenues, to expand the network of laboratories and to strengthen leadership in the market of laboratory services in Ukraine.

The strategy of the "Synevo Ukraine" company is to develop a network of laboratories and improve the quality of the services provided, which is achieved through the use of modern technologies and equipment, continuous improvement of the qualifications of medical personnel and standardization of processes.

Planning documents of "Synevo Ukraine" include strategic and operational plans, business plans, financial forecasts, marketing and advertising plans.

The organizational structure of the management of the company "Synevo Ukraine" in Ukraine consists of the company's management and divisions that are responsible for various aspects of the company's activities, such as medical laboratories, marketing, finance, personnel, information technology, etc.

The main divisions of the organizational structure (Appendix B):

- CDL (clinical diagnostic laboratories) network of 5 laboratories in Kyiv, Lviv, Chernivtsi, Odesa and Vinnytsia;
- BDC network – 153 branches of the diagnostic center;
- auxiliary functions (marketing and sales department, supply department, accounting department, IT department, personnel department, customer service department, etc.);
- administration, the company's head office is located in Kyiv.

The type of organizational structure of the management of "Synevo Ukraine" is functional, since various functions and management departments are divided according

to their functions and competencies. This type of structure corresponds to the strategy of “Synevo Ukraine”, as it allows the company to focus on improving the quality of services and optimizing internal processes. (Figure 2.1).

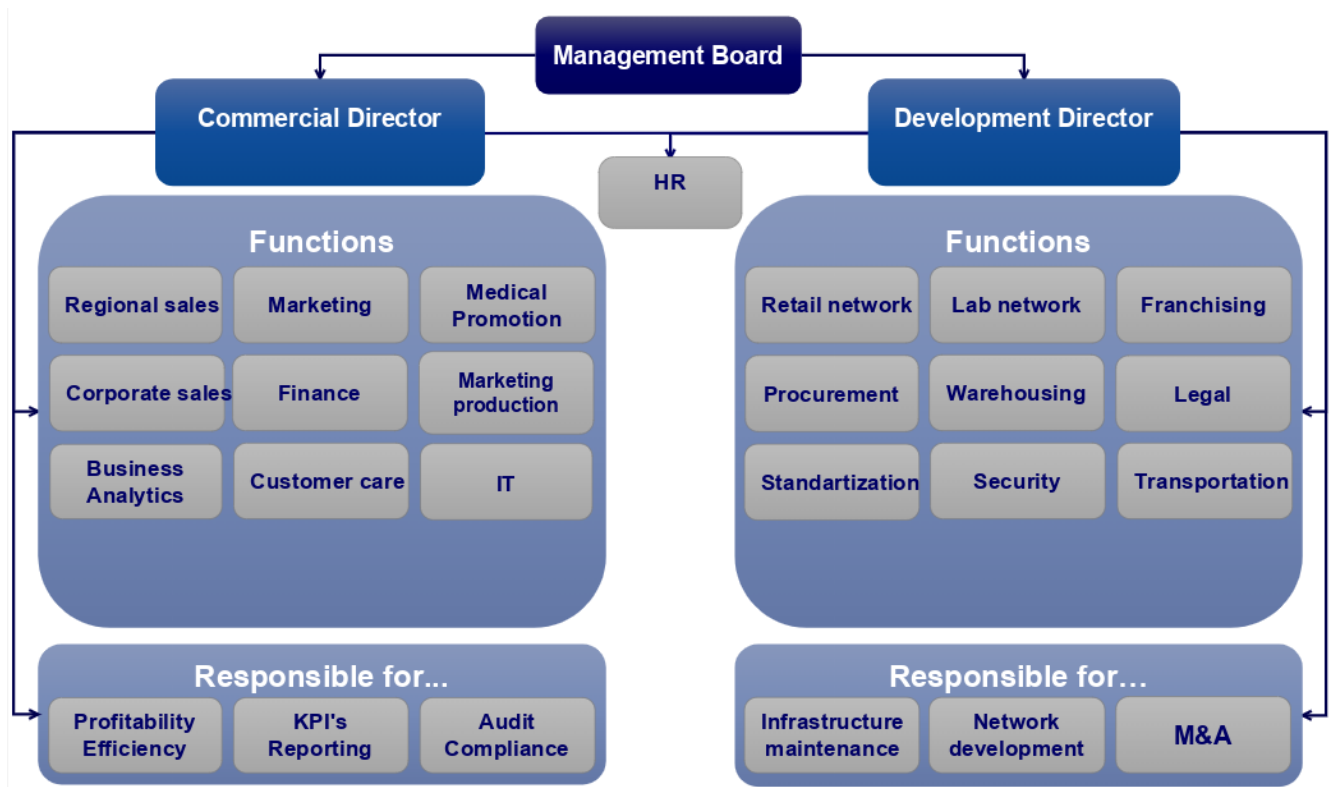


Figure 2.1 – Organizational structure of “Synevo Ukraine” LLC

Source: company materials

LLC "Synevo Ukraine" also has its own values, which are reflected in Figure 2.2.

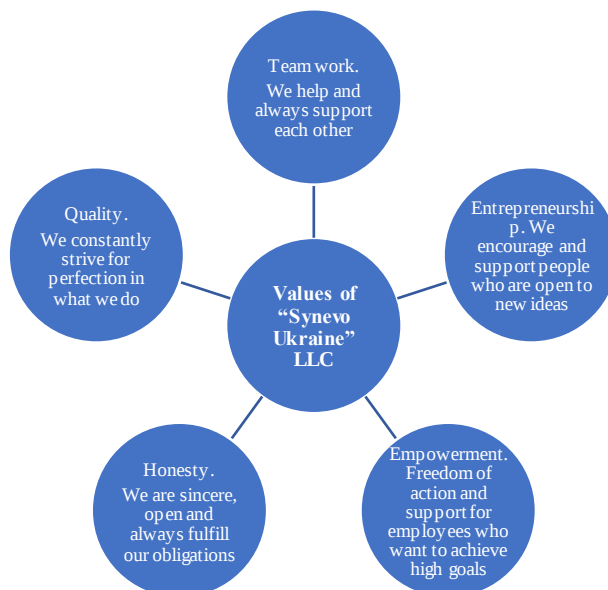


Figure 2.2 – Values of “Synevo Ukraine” LLC

Source: compiled by author based on [42]

Therefore, "Synevo Ukraine" LLC is a medical laboratory that is part of the European network of "Synevo" laboratories and the Medcover medical holding. The laboratory offers a wide range of medical services and diagnostic tests, using the most modern equipment and quality standards. The network includes 95 laboratories in various European countries and 7 laboratories in Ukraine. At the same time, all laboratories of the network work according to a single service standard and use European quality assessment systems for constant control. Thus, the company is a trusted partner for providing quality medical services and diagnostics.

Promoting equitable work conditions, fostering employee development, and prioritizing employee well-being are fundamental aspects of human resource strategy. This strategy is designed to enhance Synevo's appeal as an employer, supply its branches with proficient staff, amplify workforce productivity, and elevate the standard of services for its employees. Our approach is informed by a series of regulations and standards: Ukraine's 'On Labor Protection' law [1], 'On Labor Payment' law [2], and the international standard of Social Responsibility SA8000:2001 [3]. Our ultimate goal is to boost the sales of Synevo's analyses packages by cultivating a motivated, skilled, and satisfied workforce.

Business processes are a sequence of interrelated actions and operations that are performed within the framework of the company's activities to achieve a specific goal. The following main business processes can be identified at Synevo Ukraine:

1. Diagnostics and analysis of results – this process involves collecting analysis and research from customers, processing and analyzing them to obtain results and conclusions. Roles in this process are divided between the laboratories and the medical staff involved in processing the results.

2. Planning and organization - this process includes the distribution of responsibilities between different departments of the company, solving internal management issues and planning business processes. Roles in this process are divided between top management and middle management.

3. Customer service – this process includes customer service, receiving and processing orders, customer support and solving their queries. Roles in this process are divided between customer service and medical staff.

4. Organization of logistics - this process includes the provision of transportation of samples for analysis, delivery of analysis results and cooperation with the company's partners. The roles in this process are divided between the logistics department and the quality assurance department.

Supporting business processes are related to the internal organization of the company, its financial and personnel processes. At Synevo Ukraine, such processes include cost accounting and analysis, personnel management, financial planning, and activity control.

In the business processes of the company "Synevo Ukraine", the owners, heads of departments, medical workers, laboratory technicians, human resources and financiers play a role. The distribution of responsibility depends on the specific process and company division. For example, in the business process of collecting biomaterial from a patient, medical workers and couriers are responsible for delivering the biomaterial to the laboratory.

Marketing and advertising specialists are engaged in brand support and development, promotion of services and development of marketing strategies. They are responsible for market analysis, consumer and competitor research, development of marketing plans and budgets, advertising campaigns, PR events and other marketing activities.

Technical specialists are engaged in the development and support of information technologies. They are responsible for developing and maintaining medical information systems, software development, computer network administration, data security, and other technical tasks.

Laboratory technologists are responsible for conducting medical tests, including collecting samples, preparing samples for testing, analyzing results, and communicating them to physicians.

Managers are responsible for coordinating the work of all company divisions and making strategic decisions regarding the company's development. They ensure the development of strategic plans, monitor the implementation of these plans, ensure the company's financial activities, analyze the market situation and develop new directions for the company's development.

One of the important service processes is the process of purchasing and managing suppliers. Because the company depends on suppliers for various types of materials, equipment and other resources, an effective procurement process and supplier management is key to the successful operation of the company.

The role of the owners in this process is to establish the procurement strategy and determine the main parameters that are needed to work effectively with suppliers. Owners are also responsible for providing the necessary financial resources for the procurement and development of the relevant infrastructure.

Allocation of responsibilities in procurement and supplier management depends on each specific situation. Typically, the procurement process begins with gathering and analyzing information about the company's needs and supplier capabilities. Next, there is a process of selecting a supplier, checking its reliability and ensuring product/service quality requirements. Various departments of the company like purchasing department, quality control department etc. play an important role in this process. The distribution of responsibilities between these departments and employees depends on the specific process and can be established according to the individual needs of the company.

The marketing activity of the company "Synevo Ukraine" consists in the provision of medical services in the field of diagnostics and laboratory medicine. The company has a wide range of services, which includes more than 1,000 types of analyzes and diagnostic procedures. The structure of the assortment consists of the following categories of services:

- clinical diagnosis;
- immunodiagnostics;
- genetic diagnosis;
- pathological diagnosis;

- microbiological diagnostics;
- express diagnostics;
- preventive examinations.

"Synevo Ukraine" company has a target market in the field of medical services and health diagnostics. The main segments of this market are the following:

- Individuals who apply to medical institutions for diagnosis and treatment of various diseases.
- Medical institutions, such as hospitals, polyclinics, private clinics, which use Synevo Ukraine services for diagnosis and treatment of patients.
- Corporate clients who provide health insurance for their employees and can conclude contracts with Synevo Ukraine for the provision of diagnostic and treatment services.

Next, a table of consumer segmentation of the "Synevo Ukraine" company is attached (table 2.1).

Table 2.1 – Consumer segmentation of Synevo Ukraine

Classification criterion	Characteristic(s)	
1	2	3
Age	Range	Percentage of client base
	Children (from 6 years)	4,53 %
	Children (from 5 to 13 years)	8,41 %
	Children (from 12 to 19 years)	4,73 %
	Young people (from 18 to 26 years)	7,20 %
	Relatively young (from 25 to 46 years)	42,13 %
	Middle-aged (from 45 to 61 years)	17,51 %
	Elderly (from 61 and older)	15,50 %
Sex	Men	~25-30 %
	Women	~70-75 %
Socio-economic status	High Average Low	Socio-economic status
Geographical location	Local customers National customers International customers	Geographical location

Source: complied by author

For the company "Synevo Ukraine", the parameters and factors that positively affect the trends and prospects of its development are:

- The development of the medical market and increased attention to health in society, which increases the demand for medical services.
- Growth in the average income of the population, which allows people to invest more in their health.
- Improvement of technologies and equipment in the field of medicine, which allows more accurate and quick diagnosis of diseases.
- Expanding the network of the company's laboratories and improving the quality of services, which contributes to increasing brand recognition and attracting new customers.

Factors that negatively affect the development of the company can be:

- Changes in legislation that may lead to more complex and more limited regulation in the field of medicine and laboratory research.
- Increased competition in the healthcare and laboratory industries, which may reduce the company's market share and lower profits.
- Economic instability and crisis situations, which can lead to reduced budgets for medical services and reduced demand for them.
- Technological risks associated with possible interruptions in the operation of hardware and software, which may lead to interruptions in the provision of services and negatively affect the company's reputation.
- General high competition in the market, which can lead to lower prices for medical services and lower company profits.

"PESTEL" analysis was used in order to identify factors of the external environment of indirect action affecting the activity of a business organization. PESTEL analysis is a strategic analysis tool used to study the external environment of a business. PESTEL analysis for the Synevo company in Ukraine and the influence of each factor (table 2.2):

Political:

- the stability of the Ukrainian government and its influence on the field of health care;

- government initiatives to support the development of medical infrastructure and private providers of medical services;

- regulatory compliance with medical and laboratory standards;

Economical:

- the general economic growth and stability of Ukraine, which affects the available income and expenses for health care;

- exchange rates that may affect the cost of imported equipment and reagents;

- inflation rates and their impact on operating costs;

Social:

- demographic trends in Ukraine, including population aging and potential increase in chronic diseases;

- health awareness and demand for preventive medical services;

- trust in private medical institutions and willingness to pay for diagnostic services;

Technological:

- advances in medical technology, such as new diagnostic methods and equipment;

- implementation of digital solutions in the field of health care, including electronic medical records and telemedicine;

- integration of artificial intelligence and machine learning in diagnostics and laboratory operations;

Ecological:

- compliance with environmental regulations regarding the disposal of hazardous waste and chemical substances;

- adoption of ecological practices to minimize the impact of laboratory operations on the environment;

Legal:

- compliance with health laws and regulations, including licensing and accreditation requirements;

- labor laws and regulations, including employee rights and working conditions;

– intellectual property rights and protection of patented technologies and processes;

Table 2.2 – Impact of factors and their assessment

Factor	Impact	Grade (-5 to 5), where -5 strongly negative impact, 5 – strongly positive impact
Political stability	Negative	-5
Government initiatives	Positive	+3
Regulatory compliance	Positive	+2
International politics	Negative	-2
Positive economic growth	Negative	-4
Exchange rates	Negative	-2
Inflation level	Negative	-1
Access to financing	Negative	-2
Demographical tendencies	Negative	-2
Health awareness	Positive	+4
Confidence in private medical care	Positive	+3
Cultural attitude	Positive	+2
Technological achievements	Positive	+4
Digital healthcare	Positive	+3
Artificial intelligence and machine learning	Positive	+3
Cyber security risks	Negative	-3
Environmental compliance	Positive	+2
Environmentally sustainable practices	Positive	+2
Climate changes	Negative	-1
Compliance with legislation	Positive	+2
Labor legislation	Neutral	-1
Intellectual Property	Positive	+2
Legal responsibility	Negative	-3

Source: complied by author

General conclusion:

The PESTEL analysis for Synevo in Ukraine takes into account a number of factors that may affect the company's activities in the difficult situation associated with the ongoing war. This creates difficult conditions for Synevo's work in the current market.

Negative impacts include political instability, negative economic growth, exchange rates, inflation rates, access to finance, demographic trends, cyber security risks and legal liability. The war in Ukraine leads to the emigration of people, impoverishment of the population, loss of jobs and destruction of the economy, which can further worsen already negative factors. Synevo Ukraine must ensure compliance with all relevant laws and regulations, strengthen cyber security measures and implement effective risk management strategies to reduce the impact of these factors on its operations.

Positive influences such as government initiatives, increased health awareness, technological advances, trust in private health care, and cultural attitudes help offset some of the challenges associated with war. To take advantage of these opportunities, Synevo Ukraine must invest in technology, expand its service offering, focus on customer satisfaction and maintain a competitive edge in the market. It is also important to consider the possibility of cooperation with the government to receive assistance in the form of benefits and incentives for medical organizations working in difficult conditions.

Neutral or moderately negative factors, such as the inflation rate, labor legislation and climate change, require Synevo Ukraine to carefully monitor the changing business environment and adapt its strategies accordingly. This may include adjusting pricing strategies, ensuring fair working conditions for workers, implementing environmentally friendly practices, and stepping up cooperation with humanitarian organizations to ensure access to health services for war victims.

In summary, the PESTEL analysis shows that a company operating in a war environment faces significant challenges. However, by taking advantage of the positive opportunities, adapting to changes in the business environment and overcoming the challenges associated with the negative factors, Synevo Ukraine can continue to thrive in the Ukrainian healthcare sector and potentially expand its market presence. This will require flexibility, innovation and collaboration with various stakeholders to ensure the stability and growth of the company in the face of uncertainty.

Research and innovation.

The Medicover group of companies puts a lot of effort into developing innovative laboratory services. These new products and solutions are developed based on customer needs.

In the activities of Synevo Ukraine LLC, innovations and research are concentrated mainly in the field of client relations, organization of effective marketing, advertising and sales. At the same time, to ensure the high efficiency of market research, the company's specialists use both office and field research methods:

- traditional analysis, which involves studying the company, competitors and markets;
- modeling of customer behavior and development of the most likely scenarios for organizing service maintenance;
- case-study for in-depth study of certain problematic situations in the work of one's own company or competing companies using the methodology of system analysis;
- surveys - to collect primary marketing information from customers on a given topic.

Table 2.3 – Financial reporting of “Synevo Ukraine” LLC for 2020-2022

Year	2022	2021	2020
Revenue	1 332 886 000 UAH	2 923 267 000 UAH	1 829 649 000 UAH
Net profit	-247 187 000 UAH	292 114 000 UAH	-755 000 UAH
Assets	763 815 000 UAH	953 451 000 UAH	794 711 000 UAH
Liabilities	451 635 000 UAH	440 063 UAH	750 469 000 UAH

Source: [43]

According to the submitted data, Synevo Ukraine LLC suffered losses in 2022 in the amount of UAH 247,187,000. compared to the significant profit in 2021 in the amount of UAH 292,114,000. In 2020, the company also suffered losses in the amount of UAH 755,000. The company's total revenue in 2022 is UAH 1,332,886,000, which is significantly less compared to the revenue in 2021 of UAH 2,923,267,000 and UAH 1,829,649,000 in 2020.

Due to the decrease in revenues in 2022, the company's assets decreased to UAH 763,815,000 compared to UAH 953,451,000 in 2021 and UAH 794,711,000 in 2020. The company's liabilities amount to UAH 451,635,000 in 2022, increasing from UAH 440,063,000 in 2021 and decreasing from UAH 750,469,000 in 2020.

These figures indicate that the company has experienced significant losses in 2022 compared to previous years and has liabilities that exceed assets. It is important to take into account that the data for 2022 may change after the end of the year and the preparation of financial statements.

Competent marketing and commercial policy helped to achieve an increase in income from the provision of services of "Synevo Ukraine" LLC. After the general crisis of 2020, in 2021 the company managed to reach a high net profit according to the results of 2021.

Environmental aspects.

"Synevo Ukraine" LLC takes a responsible approach to issues related to sustainable development and environmental aspects of economic activity. With this in mind, all internal operational processes are designed with an effort to reduce harmful effects on the environment.

In its activities, the company is guided by both Ukrainian legislation in the field of environmental protection and internal corporate rules and policies. Determining its priorities in matters of environmental protection and rational use of energy resources, "Synevo Ukraine" LLC tries to proceed from the fact that environmental protection activities, support and promotion of environmental initiatives among employees are integral elements of business activity.

Although the specifics of the Medcover Group of Companies' activities do not involve a significant impact on the environment, a single environmental policy has been implemented to reduce the impact of its operations and products on the environment, as well as to promote environmental sustainability, ensuring the long-term success and stability of its own business. Among the key points of the Group's environmental policy is a focus on improving the recycling and disposal of test products. development and implementation of solutions that allow reducing the impact on the environment.

In particular, the company installs equipment for waste disposal and concludes contracts with third-party companies for the removal of medical waste.

The company strives to minimize energy costs and reduce carbon emissions by eliminating unnecessary travel (where possible).

The company's management encourages employees to improve logistics, organize joint trips, and use public transport more. In addition, the Company's employees strive to use energy resources sparingly in offices, optimize paper consumption, ensure proper disposal of waste in offices, and support local environmental initiatives.

Companies that are part of the Medcover group are governed by a Code of Business Conduct and Ethics, which establishes the rules and responsibilities of each team member to uphold corporate values and principles. In particular,

The Code guarantees and ensures:

- healthy and safe working conditions: creating a comfortable and safe working environment in accordance with current legislation and regulations;
- wages and working hours: compliance with local legislation regarding minimum wages, working hours and the required level of employee benefits;
- freedom of association: allowing employees to legally and peacefully join trade unions or other types of associations;
- non-discrimination: prohibition of discriminating against people on the basis of any factors, including ethnicity, age, religion, etc.;
- absence of child labor: prohibition to employ persons who have not reached the age permitted by labor legislation and have not completed compulsory education;
- absence of forced employment: non-use of forced labor and refusal to create workplaces where working conditions are not voluntary;

2.2 The organization's current incentive management practices

Employees and their interests are the main and most important priority of the internal policy of Synevo Ukraine LLC. Guided by the understanding of the social responsibility of business, the company ensures a high level of comfort and safety at workplaces in accordance with the norms of Ukrainian legislation on labor protection,

maintains a decent level of wages and creates maximum opportunities for the professional development of employees.

"Synevo Ukraine" LLC employs over 3,000 employees, who are the basis of the company's success. The company operates motivational bonus systems for all main groups of employees, which stimulates more efficient work and gives the opportunity to receive a fair reward for your contribution to the company's work.

The company has an occupational health and safety department, and a set of measures for protection and safe working conditions is carried out on a regular basis.

In "Synevo Ukraine" LLC, an internal training center operates on a permanent basis, where employees of departments (stations) regularly undergo training to provide the highest quality medical services in compliance with all standards of both work with biological material and customer service.

In addition, all medical workers undergo mandatory advanced training courses at specialized educational institutions of the advanced training system of the Ministry of Health of Ukraine.

As the company notes, a career in Synevo is not an opportunity, but a real and close prospect of growth, because happy people work in the team [42]:

1. The company pays for training courses and programs for all employees - promising managers get the opportunity to study at MBA schools in Ukraine and London at the company's expense.

2. The company grows together with the team:

- Synevo guarantees a decent salary and a full social package;
- the company believes that fruitful work is stimulated not by managers, but by working conditions and professional development;
- Synevo provides professional development within the company;
- all nurses undergo training at the Synevo Internal Training Center.

3. The management of the company also rests professionally and together with its employees - they run marathons in Ukraine and Europe, play mafia, hold ping-pong tournaments in the office and corporate games with valuable gifts.

The company has implemented such policies as the Code of Business Ethics, Anti-corruption Policy, etc. Each employee is familiar with these policies, and their work is guided by business ethics that do not encourage any abuse or violation of human rights.

The company's personnel policy is based on its strategy and corporate values. Management strictly adheres to the requirements of labor legislation, existing in the legislative field of regulations and rules. Each employee of the company is considered as a member of a large friendly team, relations with which are built on the principles of trust, respect, openness, freedom of decision-making within the limits of competence and responsibility for the final result.

To begin with, let's analyze the principles of formation of the labor remuneration system at "Synevo Ukraine" LLC. The purpose of introducing a labor compensation system in the company is to improve the material motivation of employees, increase labor productivity and distribute the salary fund according to the contribution of each employee to the company. The organization of labor remuneration in the company is carried out in accordance with the Law of Ukraine "On Labor Payment", the Code of Labor Laws of Ukraine and normative acts on labor remuneration.

In accordance with the Regulation on the implementation and application of the salary system for the employees of the Clinical Diagnostic Laboratories in Kyiv of the company "Synevo Ukraine" (Appendix A), the salary of the laboratory employees in the company consists of two components:

- monthly salary (the rate is determined according to the qualification category);
- a monthly supplement, which depends on the achievement of key performance indicators (KPI).

In addition, other payments may be provided by the decision of the head of the Synevo Ukraine company.

In the company "Synevo Ukraine" it is customary to use 2 qualification categories for laboratory workers - general and expert. The category is established depending on the knowledge, experience and position of each employee, and in accordance with this category, the basic amount of the monthly salary rate is established (Table 2.4). In

addition, every month the employee receives additional payments for achieving KPI indicators.

Table 2.4 – Summary table of salary calculation for employees of Clinical Diagnostic Laboratories of Kyiv from March 2023 (group A – biologists, laboratory doctors)

Category	General		Expert	
Salary (before taxes)	24 845		26 915	
Salary after taxes (on hand)	20 000		21 667	
Monthly salary supplement (on hand)	10%	2 000	10%	2 167
	20%	4 000	20%	4 333
Maximum monthly salary (on hand)	24 000		26 000	

Source: created by the author based on the company's materials

In addition to the base rate, surcharges are calculated every month (Table 2.5).

Table 2.5 – Calculation of additional payments to employees to the base rate every month

Criterion	Indicator	The weight of the criterion in the evaluation
The time of making analyzes taking into account the load	Quarterly adjustment according to load: 0%-10%-20%-30%-40%-50%	50%
Mistakes in work	0 – 30% 1 – 20% 2 – 10% 3 – 0%	30%

Source: created by the author based on the company's materials

Mistakes in the work, which can be serious, for example, issuing unreliable results that were caused by negligence or violation of the technological process of the employee, can have consequences such as:

- deprivation of additional payment for 1 month;
- deprivation of additional payment for 3 months;
- firing from a job.

Each employee of the laboratory of the company "Synevo Ukraine" receives a monthly supplement, based on the data entered by the responsible persons in a special file or program. To calculate the surcharge, the following indicators are taken into account:

- the time spent on making analyzes is set by the head of the analytical department;
- the number of mistakes made during work is assessed by the immediate supervisor.

Depending on the received assessment results, a monthly supplement to the employee's salary is formed (Table 2.6).

Table 2.6 – The principle of forming a monthly supplement to an employee's salary

Monthly assessment of task performance, %	Surcharge
80 – 89 %	20 %
70 – 79 %	10 %
Less than 70 %	0 %

Source: created by the author based on the company's materials

The semi-annual assessment consists of the average monthly assessment during the six-month period. The results of the half-yearly assessment of employees are tallied in the Assessment List, where A is the highest assessment and C is the lowest. (Figure 2.3).

Get a bonus for 4 months out of 6 for Speed, Satisfaction and Adherence to the standards (grade A)

Reviewing the category after two ratings (a row of AA)

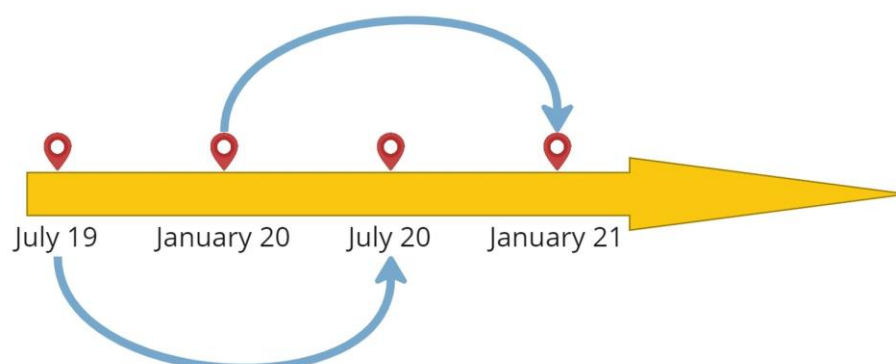


Figure 2.3 – Semi-annual evaluation of employees of Synevo Ukraine LLC

Source: compiled by author

Based on the results of the assessment, the next qualification category is assigned (Table 2.7).

Table 2.7 – The principle of assigning the next qualification category based on the results of the semi-annual assessment

Grade	Evaluation result (average for six months)
A	From 90 % to 100 %
B	From 70 to 89 %
C	From 50 to 69 %

Source: the company's materials

The company considers the following to be serious violations:

- placing an order for another person's passport card;
- issuance of results without proper documents;
- abuse of official authority, such as financial abuse, abuse in accounting for a client or company, improper application of discounts, etc.;
- disclosure of confidential information about the client or the company;
- violation of preanalytical requirements, for example, blood transfusion from one test tube to another;
- placing an order and collecting biomaterial without signing the necessary informed consent;
- situations that require the consideration of a regional nurse and that may have serious consequences for the client or the company;
- untimely informing about detected or potential mistakes and serious violations in work or their concealment.
- violation of biomaterial labeling rules, such as bar coding without the presence of the client, the presence of barcodes of several clients simultaneously in one test tube, lack of identification of the client's name with the barcode.

Evaluation of the criteria for compliance by the company's employees is shown in Figure 2.4.

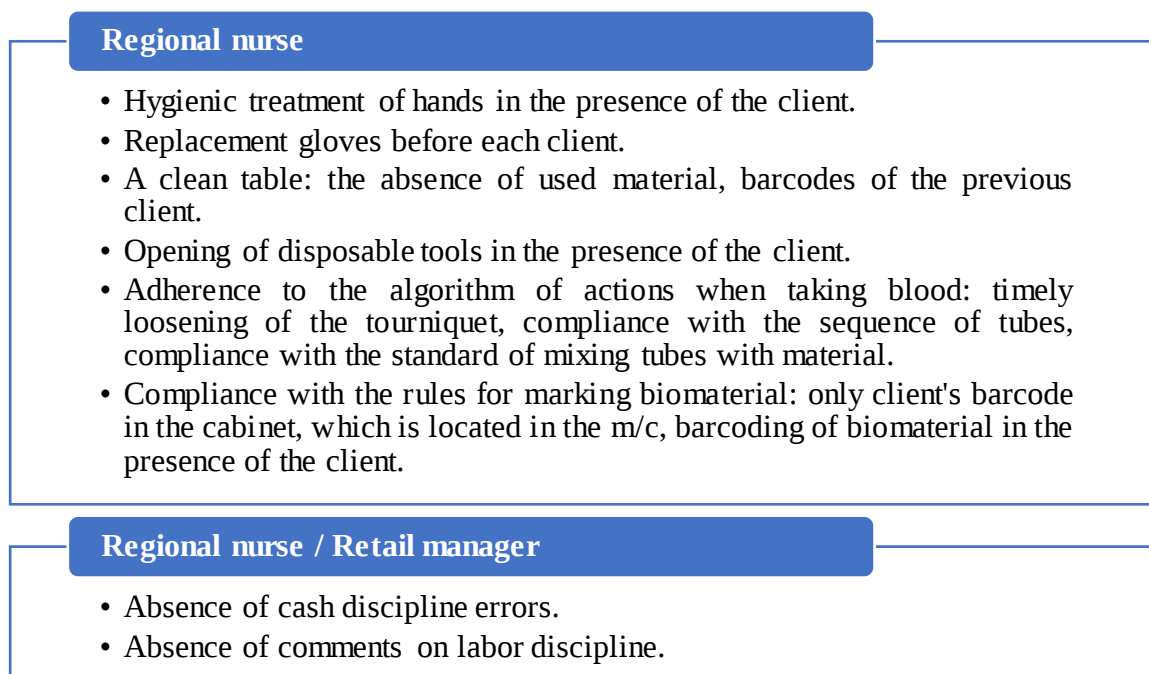


Figure 2.4 – Evaluation of standards compliance criteria by employees of
“Synevo Ukraine” LLC

Source: compiled by author

Synevo Ukraine LLC ensures a sufficient level of motivation for its employees. Wages are paid to employees regularly twice a month. Employees are also rewarded based on work results, and other forms of staff incentives are used.

When joining the company, new employees have ample opportunities for career development. Opportunities for training and self-improvement are open to all employees without exception. Conducting exercises and trainings with employees is a constant phenomenon; the company regularly organizes and conducts training aimed at improving the qualifications of its employees.

In accordance with the Regulation on bonuses for employees of Synevo Ukraine LLC, the following types of bonuses may be granted to the company's employees:

- bonuses for timely and high-quality performance of tasks set by the company's management;
- bonuses and rewards, including those for years of service, which are of a systematic nature;
- prizes for promoting invention and rationalization;

- awards for the creation, development and implementation of new equipment and technologies;
- premiums for putting production facilities into operation on time and ahead of schedule;
- bonuses for timely, high-quality delivery of products;
- awards for the performance of important and particularly important tasks;
- bonuses for high work results;
- awards for high achievements in work;
- premiums for high quality work;
- premiums for the volume of sales;
- other types of premiums provided for by current legislation and/or approved by the company.

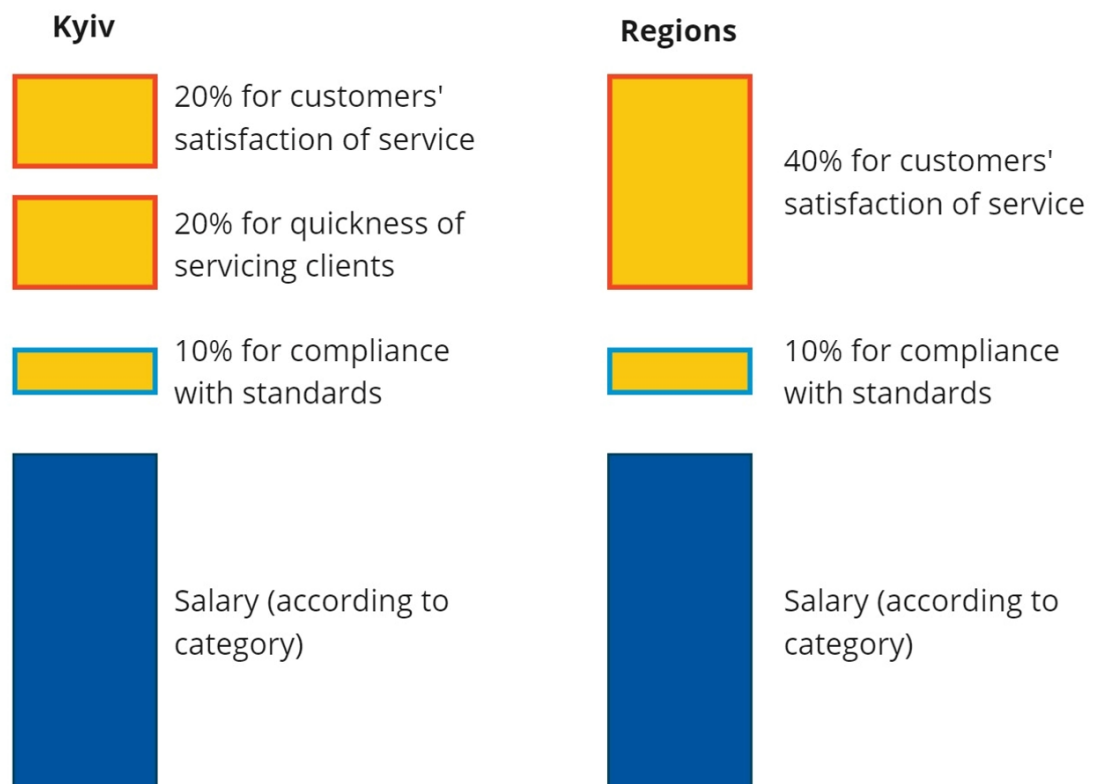


Figure 2.5 – Bonus system of "Synevo Ukraine" LLC

Source: created by the author based on the company's materials

The total amount of bonuses is determined each month, taking into account the performance of the main indicators of economic activity and profitability of the company.

The total estimated number of bonuses accrued to the company's employees is calculated in accordance with the bonus fund and is determined as a percentage of the employees' salaries (Fig. 2.5) and/or in fixed amounts.

In accordance with the Regulation on bonusing employees, the bonus for employees based on the results of work for a month can be set in the amount of up to 100% or more of the official salary, for employees holding positions according to the staff list.

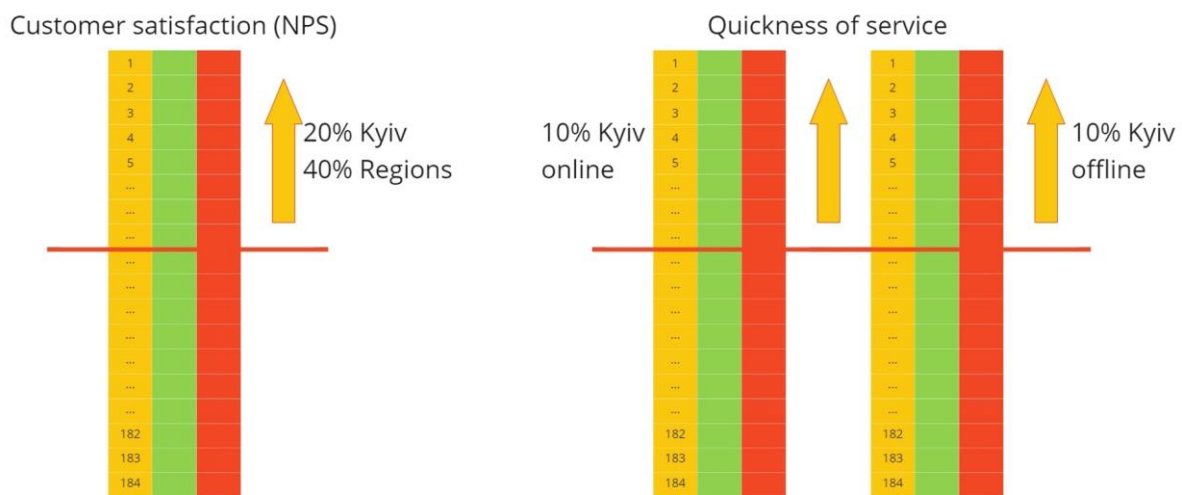


Figure 2.6 – Bonus calculation principle – Synevo Ukraine LLC rating

Source: created by the author based on the company's materials

Company employees can be rewarded no more than once a month, taking into account the performance of indicators. The number of bonuses is determined depending on the personal labor contribution of employees to the overall work results. When assessing the volume of each employee's contribution, the employee's continuous experience and level of professional qualification, etc., may also be taken into account. Each employee's personal contribution is evaluated by his immediate supervisor.

The specific amount of each award and the criteria for the achievements for which the award is granted are established by the General Director of the company based on his order. Employees who quit their jobs during the month for which bonuses are awarded are paid in proportion to the number of days worked in the calendar month.

Deductions for state social insurance and other mandatory deductions are made from the bonus based on the results of the work for the month, and it is included in the average earnings when calculating it in all cases provided for by the legislation on labor remuneration and when determining the amount of the reward based on the results of the work for the year, for in the presence of such annual remuneration.

The management report on the control indicators of personnel maintenance costs of “Synevo Ukraine” LLC is given in Table 2.8.

Table 2.8 - Report on benchmarks of staff maintenance costs of Synevo Ukraine LLC in 2021-2022., in thousands of hryvnias (Appendix C).

Topic	2022	2021
General wage fund	453 077	648 842
Social deductions from the fund	99 725	136 960
Medical workers		
Salary	227 385,99	228 662,21
Bonuses	75 217,18	160 503,07
Social deductions from the fund	68 383,41	87 321,86
Administration		
Salary	90 687,31	119 471,05
Bonuses	25 221,46	66 310,97
Social deductions from the fund	23 224,36	37 276,68
Car renting	2 819,34	5 902,23
Marketing		
Salary	30 592,21	41 855,03
Bonuses	3 973,32	17 930,02
Social deductions from the fund	8 117,48	12 361,71
Car renting	447,70	8 207,21
Trainings	1 407,25	5 015,21
Expenditures on uniforms, clothes	950,68	4 917,95
Phone and communication	1 358,42	1 419,56
Coffee, water	422,43	865,84
Transport renting (home delivery of employees)	770,93	2 785,92

Source: financial statements of the company

Several observations can be made from the above table:

1. The general wage fund decreased from UAH 648,842. in 2021 to UAH 453,077. in 2022, which is associated with a change in the volume of business and with a change in the company's remuneration policy.
2. Social deductions from the fund decreased in all categories of employees, which associated with a decrease in the wage fund and a decrease in tax rates.
3. Medical salaries decreased by a small amount and bonuses decreased more significantly, resulting from the reduction of medical staff and reduced bonuses related to the COVID-19 pandemic.
4. The salary of the administration decreased by UAH 28,783.74. in 2022 compared to 2021, which is due to a decrease in the volume of work.
5. General marketing expenses decreased in general, in particular, salaries of marketing staff decreased by UAH 11,262.82, bonuses by UAH 13,956.00, and social deductions from the fund by UAH 4,244.23.

The following conclusions can be drawn regarding bonuses for employees of Synevo Ukraine LLC:

1. The total amount of spending on bonuses in 2022 decreased by 53% compared to 2021 due to a reduction in the number of bonuses.
2. Bonuses for medical workers were almost halved, and bonuses for administration were reduced by 62% due to a change in the company's bonus policy.
3. Bonuses for employees of the marketing department decreased by 78%, which is also a result of changes in the company's policy.
4. Bonuses make up a significant share of salary expenses in certain groups of employees, in particular, for the administration, bonuses make up almost 22% of the salary, and for medical workers - almost 33%.

The general conclusion of the study of the organization of employee incentive management practices of Synevo Ukraine LLC indicates that the company uses a bonus system that is divided into several categories of employees. The largest amount of funds is spent on bonuses for medical workers, while a smaller share of funds goes to administrative and marketing personnel.

Let's analyze the ratio of wages and labor productivity of “Synevo Ukraine” employees. (Figure. 2.7).

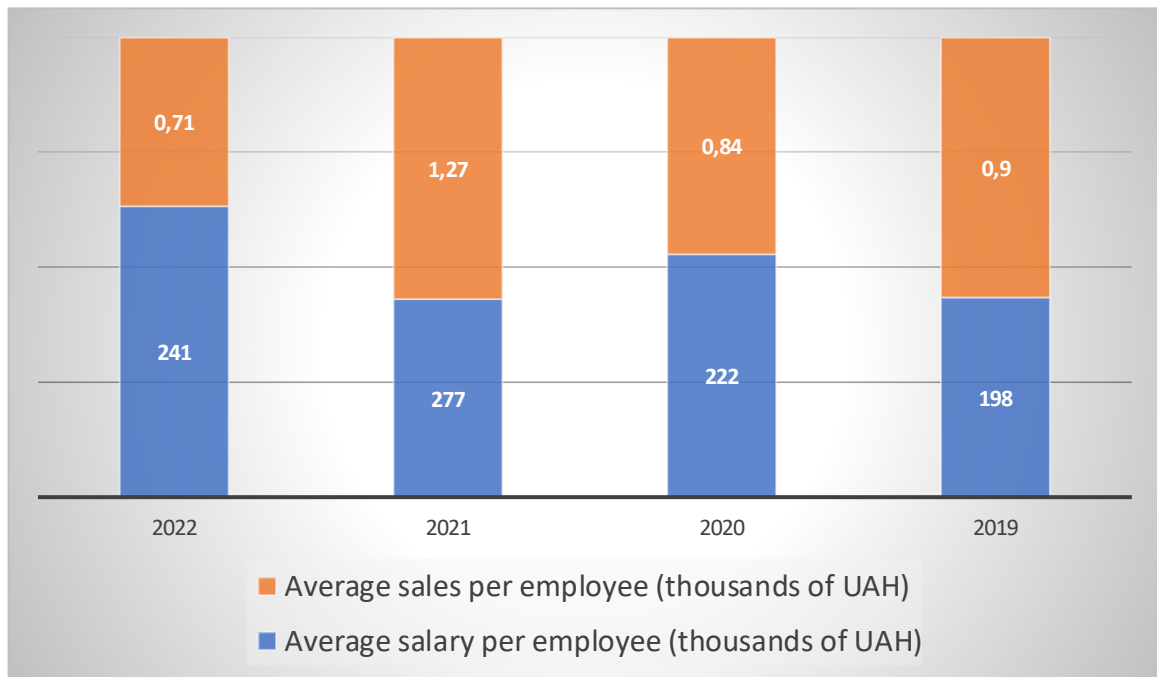


Figure 2.7 – Ratio of wages and labor productivity of “Synevo Ukraine” employees

Source: financial statements of the company

The following conclusions can be drawn from the given graph:

- the average salary per employee decreased in 2022 compared to the previous year (from UAH 277,000 to UAH 241,000), but is still higher than in 2020 and 2019;
- sales per employee decreased in 2022 compared to the previous year (from UAH 1.27 thousand to UAH 0.71 thousand), but is still higher than in 2020 and 2019;
- decrease in average salary and sales per employee is associated with economic factors - pandemic, crisis and full-scale war;
- despite the decrease in 2022, the average salary and sales per employee are still higher than in 2020 and 2019, which indicates a certain stability of the company;
- the value of sales per employee in 2022 is the lowest compared to the previous three years, which is the result of inefficient use of employees and difficult market conditions.

Competent marketing and commercial policy helped to achieve an increase in income from the provision of services of "Synevo Ukraine" LLC, and due to the pandemic, the laboratory market grew by 2.5 times.

After the general crisis of 2020, in 2021 the company managed to reach a high net profit according to the results of 2021. However, on February 24, 2022, everything changed. For two years, before the full-scale invasion, everything was built on great growth due to the pandemic. This growth was non-linear, with very large peaks and troughs. Sometimes, even between two weeks, the demand for laboratory services (tests and analyzes for COVID 19) could vary by 10 times. Therefore, the entire process, which was built on a linear, even business, adjusted to these peaks and troughs. Synevo Ukraine employed many people and trained them.

The peak of the pandemic in 2022 fell at the end of January - beginning of February. It was at the peak of this great demand that the company's revenue dropped by 98%. The most important reason for this significant decline was that the company took care of employee safety. Therefore, in some regions, especially in Kyiv, Kharkiv, Dnipro, laboratories were forced to stop certain operations altogether. 2% of the standard income was obtained thanks to the Lviv Laboratory.

Talking purely about the business, then both at the beginning and now there is a problem of supply. The laboratory sector is completely dependent on foreign suppliers. All reagents, equipment, and equipment are imported. A very big problem for Synevo was learning to live according to income.

The company realized that the war would be long, because as early as April 2022, the company's scenarios were based on the fact that the war could end in half a year. Therefore, the company focused more on retaining all staff.

The company also understands that its specialists are a very valuable resource. If you fire people now, it will be quite difficult to find them later, and it will take a long time to learn.

"Synevo Ukraine" has always paid employees wages. Even the salary for February 2022 was paid by the company almost in the first days of the war in advance, because the management understood that if people leave the occupied territories, then

they will need these funds very much. This position reflects the company's social responsibility. In total, the company paid more than 70 million hryvnias in wages and at the same time paid taxes and fees of more than 35 million hryvnias, while having almost zero income.

At the time of the war, the company employed about 2,800 people, and during the summer of 2022, Synevo Ukraine had to lay off about a thousand employees, mostly in the PR department, business analytics, marketing, and partly in sales, because the organization no longer needed so many people. The structure of employees of biomaterial collection stations was optimized.

Medicover is very supportive of Ukraine, which emphasizes the Swedish mentality of Synevo investors, who are very socially oriented and humane. The first thing they did was on the second day of the war, they informed the team that at all borders from Ukraine to countries such as Moldova, Romania, Poland, they created teams of their employees who met their Ukrainian colleagues and transported them to the nearest cities, and were helping them with an accommodation. If Ukrainians wanted to stay and work in Medicover structures in these countries, they could stay. Also, the employees of "Synevo Ukraine" were partially transferred to Germany - a total of about a thousand employees with children left and they were all provided with assistance.

The management of the company made a decision to restore the activity of the laboratories based on the map of military operations. First, they resumed operations in Dnipro, then in Odesa and Kyiv. The company is currently partially recruiting. This is primarily due to the fact that when the management laid off employees in the summer of 2022, they believed that the situation would worsen even more. Therefore, the company has now started recruiting workers.

The other and most important reason why the company is recruiting is that our employees who have left the country have already found work and plan to remain abroad until the end of the war. For some time, they accompanied the company remotely, but it is impossible to work remotely all the time, so there is such a replacement by local people.

2.3 Proposal and justification of ways to improve incentive management in the company

Encouraging the labor activity of employees is a key tool to support the efficient use of resources and the mobilization of existing human potential. The main goal of the incentive process is to achieve the maximum return on investment in labor resources, which can significantly increase overall productivity and increase the company's profitability.

Analyzing the practice of encouraging employees at Synevo Ukraine LLC, it became obvious that the management strives to improve working conditions for all its employees, which includes systematic payment of material rewards, bonuses, fair treatment of employees, and other measures.

The company uses a system of employee motivation, but material incentives are not always the primary factor and cannot be the only type of reward for work, therefore, it is necessary to consider new approaches and improve the incentive system.

The following measures can be proposed to improve the employee incentive system at Synevo Ukraine LLC:

1. Development and application of new systems of additional incentives for exceeding standards, which will help increase labor productivity and increase employee motivation.
2. Introduction of a feedback system, which will include receiving the manager's feedback on satisfaction with the received reward, which will help the management to receive feedback from employees and improve the labor incentive system.
3. Improvement of working conditions, such as provision of a comfortable working environment, salary increase, regularity and timeliness of reward payments, which will increase the motivation of employees and increase their productivity.
4. Transition from a 6-day week to a 5-day week, which will allow employees to have more time for rest and recovery, which, in turn, will have a positive effect on their work productivity.

5. Involvement of personnel in the development and improvement of incentive programs, which will allow employees to be more active in the process of creating and implementing work motivation measures.

6. Providing the business with professional psychologists to work with the human resources department and office workers, which will help to avoid depression and conflicts in the workplace.

7. Provide space for rest and psychological relaxation for employees. It is important that psychologists create conditions that will help reduce the level of stress at work. In Ukraine, such measures are practiced only in divisions of foreign companies. We believe that a similar practice will be positive at Synevo Ukraine LLC, given that employees have direct contact with clients.

8. Distribution of work duties among employees in order to reduce the monotony of work and ensure comprehensive development of employees.

9. Conducting anonymous surveys at different levels of the team hierarchy in order to identify problems in the team. The results of the surveys should be available only to staff psychologists and one of the executive employees or directors, in order to avoid turning the information into denunciation and to respond correctly to conflicts.

10. An objective assessment of the prospects of each hired employee and the creation of open relations with subordinates, which will allow them to access information about the wages of employees in similar positions. This will help reduce employee frustration due to a discrepancy between real expectations and those described in the interview.

11. Carrying out a professional analysis of the reasons for non-performance of work in order to find solutions and improve work efficiency in the company.

Since material incentives are widely used in the company, it is very important to consider methods of non-material incentives for employees. In addition, success in this matter depends on many factors, including status and psychological motivation. Currently, the list of non-material incentive methods is quite wide, but there is always an opportunity to expand the company's activities and improve the incentive system to make it even more effective.

We consider it expedient to suggest also using the following methods of rewarding employees at Synevo Ukraine LLC:

- an exclusive plaque with an engraved name and surname of the employee or a certificate of honor, which are a symbol of recognition of his significant contribution to the company;
- an album that describes in detail the employee's workplace, identifying him as a key actor who helped to achieve the success of the enterprise;
- exclusive t-shirts, mugs, etc., with a special label (for example, "best employee"), which are a symbol of recognition of the employee's achievements;
- certificates for dining with family or friends at the city's best restaurants, which will allow employees to enjoy quality time with their loved ones outside the workplace.

It is obvious that the head of any department of Synevo Ukraine LLC can increase the encouraging role of his employees. To do this, he must follow the following actions:

1. Understand all expectations of employees regarding the development of effective human resource management programs.
2. Involve employees in developing and improving compensation and incentive programs, including conducting surveys, developing new and improving old types of incentives, and managing incentive programs.
3. Pay attention to the achievement of collective goals.
4. To ensure that the company's employees clearly know what remuneration they receive - material or non-material. To meet the various needs of its employees, Synevo Ukraine LLC takes a number of measures. In terms of work incentives, managers consider and relate physical needs to the basic need for stable wages and other monetary rewards.

The company makes efforts to ensure the satisfaction of the social needs of its employees during collective work by applying the following measures:

- providing the opportunity to communicate during work by offering a position that allows it to be done;
- regular meetings of managers with subordinates;
- preservation of informal groups that do not cause real damage to the company.

In order to satisfy the social needs of employees and ensure their confidence in the actions of company leaders, you can follow these tips:

- to offer subordinates difficult and important work that will be a challenge for them;
- highly evaluate and support the performance of tasks assigned to subordinates;
- delegate additional powers and responsibilities to subordinates so that they have the opportunity to feel their importance in the team;
- promote the development of subordinates, helping them acquire new knowledge and skills.

To increase the motivation of employees to succeed, managers should present tasks with moderate risk and possibility of failure, delegate enough authority to show initiative in solving problems, provide regular monitoring and increase results.

In order to increase the work motivation of employees, we consider it expedient to offer the enterprise "Synevo Ukraine" to implement a system of training and development of employees by organizing and sending them to various courses.

To achieve this goal, the following scheme can be proposed: each employee must set personal and corporate goals (at least two), in particular, acquire new skills and knowledge for professional growth. At the end of the year, the company analyzes the achievement of goals and provides additional compensation to employees who have successfully completed the tasks set before them. For example, employees who have learned a new language can receive an additional bonus in the form of a 5-10% salary increase. The possibility of promotion along the career path is also provided for employees who have succeeded in achieving their goals. The implementation of such an incentive scheme will contribute to increasing the motivation of employees and reducing the likelihood of their dismissal from the company at the employee's request.

To implement the proposed employee motivation scheme, it is necessary to take into account the costs of additional payment for their work depending on the achievement of the set goals.

Approximate cost estimate for employee motivation:

Net income from product sales: UAH 1,332.8 million.

Total wage fund: UAH 453,077 thousand. To calculate the costs of employee motivation, let's assume that the salary increase occurs according to the proposed scheme, namely:

- for language learning +5-10% salary increase;
- additional payment for achieving goals from the company + promotion;
- the expected number of employees who will achieve the set goals: 1,400 people.

Estimated costs for employee motivation will be:

Increase in wages for language learning: $1,400 * 241,000 \text{ hryvnias} * 0.075 = 25,527,000 \text{ UAH}$.

Additional payment for achieving goals from the company: $\text{UAH } 1,400 * 241,000 * 0.10 = 33,740,000 \text{ UAH}$.

Promotion expenses: UAH 5,000,000.

The total costs for employee motivation will amount to UAH 64,267,000.

Thus, the costs of employee motivation will amount to about 14.18% of the total wage fund.

Furthermore, as an additional example that can provide a clearer picture of increasing the organization's profitability can be sales courses. The main product that will be implemented by employees is a package of analyses and employees on whom these courses will be directed are receptionists in Synevo's branches.

Product price: 1,000 UAH/per unit.

The number of packages sold on average per month: 35,289 units.

The amount of income per month from sales is: $1,000 * 35,289 = 35,289,000 \text{ UAH}$.

Together with "Synevo Ukraine" LLC, a preliminary assessment of the impact of sales courses on the number of products sold was carried out. According to the result of this assessment, it was found that the number of sold products increases by an average of 5%.

Monthly income from sales of products due to trainings: $35,289,000 * 0.05 = 1,764,450 \text{ UAH}$

Income for the year from the sale of products caused by trainings: $1,764,450 * 12 = 21,173,400$ UAH

All expenses must be deducted from this amount to establish net income.

Personnel: 1,000 people.

The price of the training for one person: 10,000 UAH

Total training costs: $1,000 * 10,000 = 10,000,000$ UAH

Reagent costs are on average 20% of product revenue, i.e.: $(21,173,400 - 10,000,000) * 0.2 = 2,234,680$ UAH

Compensation for employees for additional sold package: $21,173,400 * 0,05 = 1,058,670$ UAH

Since Synevo has a contractual relationship with their partners there are no additional costs caused by transportation or rent etc., because all moth costs are being dictated by the contracts. Considering the information above the predictable net profit can be calculated.

Net profit for the year: $21,173,400 - 10,000,000 - 2,234,680 - 1,058,670 = 7,880,050$ UAH

Net profit for the month: $7,880,050 : 12 = 656,670$ UAH

To establish the timeline for the project aimed at increasing sales of analyses packages at Synevo, it is advisable to reference the plan of organizational and economic activities for project implementation, as depicted in the Gantt chart shown in table 2.9. In this chart, the columns represent the number of weeks, while the rows denote the sequence of sales monitoring and improvement activities.

According to the Gantt chart, it takes 13 weeks, that is, about 3 months, to implement the idea, the main executor of the work is the HR department of the company, auxiliary executives - management and subordinates.

Table 2.9 – Gantt diagram of the distribution of the term of work when improving sales of “Synevo Ukraine” LLC

№	Stage	1-8	8-16	16-24	24-02	02-10	10-18	18-26	26-04	04-12	12-20	20-28	28-06	06-14
1	Training Needs Assessment													
1.1	Identify the specific skill gaps and areas of improvement in sales techniques for receptionists.													
1.2	Survey receptionists to understand their current skills, knowledge of product, and areas they feel they need further training.													
1.3	Understand the sales objectives of the analyses package.													
2	Curriculum Design													
2.1	Develop a comprehensive training curriculum focusing on sales techniques, customer engagement, negotiation, and closing skills.													
2.2	Incorporate a module focused on understanding the package of analyses in detail including its features, benefits, and potential customer questions.													
2.3	Create interactive content to promote active learning (videos, quizzes, role-plays).													
3	Logistics Planning													
3.1	Decide on the method of delivery: in-person workshops, online courses, or a hybrid model.													
3.2	Schedule training sessions at a time that minimizes disruption to normal working hours.													
3.3	Arrange necessary resources for training – venue, projectors, training material etc.													
4	Trainer Selection													
4.1	Identify potential trainers either internally or externally.													
4.2	Ensure trainers are not just experts in sales, but also understand the medical industry, specifically the analyses package.													
4.3	Brief trainers on the needs assessment results and course objectives.													
5	Course Implementation													
5.1	Carry out the training as per the schedule.													
5.2	Encourage active participation and provide real-time feedback.													
5.3	Implement a 'train-the-trainer' approach to foster peer-to-peer learning and support.													
6	Follow-up Training													
6.1	Schedule regular follow-up sessions to reinforce the skills learned.													
6.2	Provide additional training on areas where receptionists are still struggling.													
7	Assessment													
7.1	Conduct an assessment at the end of the training to evaluate the receptionists' understanding and to measure the effectiveness of the training.													
7.2	Include a mix of methods to evaluate the understanding (direct questioning, observing, and feedback from customers).													

Source: compiled by author

It will be appropriate to build a matrix of responsibility (Table 2.10), which establishes the relationship between works and established performers. Accordingly:

- Responsible (R): The person who performs the task.
- Accountable (A): The person who is ultimately accountable and has Yes/No decision.
- Consulted (C): The people who provide information for the task and with whom there is two-way communication.
- Informed (I): The people who are kept up-to-date on progress, often only on completion of the task or decision. There is just one-way communication.

Table 2.10 - Matrix of responsibility for the implementation of the project to improve sales of “Synevo Ukraine” LLC.

№	Stage	Roles/Tasks				
		Project manager	HR Manager	Receptionists	Training Coordinator	Trainers
1	Training Needs Assessment					
1.1	Identify the specific skill gaps and areas of improvement in sales techniques for receptionists.	A	R	C	I	I
1.2	Survey receptionists to understand their current skills, knowledge of product, and areas they feel they need further training.	A	R	I	C	I
1.3	Understand the sales objectives of the analyses package.	R	C	I	A	C
2	Curriculum Design					
2.1	Develop a comprehensive training curriculum focusing on sales techniques, customer engagement, negotiation, and closing skills.	A	C	I	R	C
2.2	Incorporate a module focused on understanding the package of analyses in detail including its features, benefits, and potential customer questions.	A	C	I	R	C
2.3	Create interactive content to promote active learning (videos, quizzes, role-plays).	A	C	I	R	C

Continuation of the table 2.10

3	Logistics Planning					
3.1	Decide on the method of delivery: in-person workshops, online courses, or a hybrid model.	R	A	I	C	I
3.2	Schedule training sessions at a time that minimizes disruption to normal working hours.	A	R	I	C	I
3.3	Arrange necessary resources for training – venue, projectors, training material etc.	R	A	I	C	I
4	Trainer Selection					
4.1	Identify potential trainers either internally or externally.	A	R	I	C	I
4.2	Ensure trainers are not just experts in sales, but also understand the medical industry, specifically the analyses package.	A	R	I	C	I
4.3	Brief trainers on the needs assessment results and course objectives.	R	C	I	A	C
5	Course Implementation					
5.1	Carry out the training as per the schedule.	I	C	R	A	R
5.2	Encourage active participation and provide real-time feedback.	I	C	R	A	R
5.3	Implement a 'train-the-trainer' approach to foster peer-to-peer learning and support.	I	A	C	R	C
6	Follow-up Training					
6.1	Schedule regular follow-up sessions to reinforce the skills learned.	I	A	C	R	C
6.2	Provide additional training on areas where receptionists are still struggling.	I	A	C	R	C
7	Assessment					
7.1	Conduct an assessment at the end of the training to evaluate the receptionists' understanding and to measure the effectiveness of the training.	I	C	R	A	R
7.2	Include a mix of methods to evaluate the understanding (direct questioning, observing, and feedback from customers).	I	C	R	A	R

Source: compiled by author

In the context of Synevo's project to increase sales of analyses packages, the involvement of all employees, including both receptionists and top management, is crucial. For successful implementation of this project, it's not only about developing effective sales strategies but also about fostering an organizational culture that supports and embraces these strategies.

As top management in Synevo sets the direction for this initiative, they should also be deeply involved in its development. Their role includes defining sales targets, setting up training programs, and offering incentives. Equally important are the receptionists who will be the primary point of contact for customers. Their insights, drawn

from their direct interactions with customers, can significantly influence the project's strategy and execution.

Furthermore, any changes or new sales strategies proposed for this project may face resistance, which is a common response to change. Instead of being feared, this resistance should be acknowledged and managed effectively. This can be done through transparent communication, engaging employees in decision-making, and providing adequate training and support to help them adapt to the new sales strategies.

This inclusive and participatory approach not only fosters a culture of ownership and collaboration but also increases the likelihood of the project's success by ensuring that all employees are committed to and invested in the goal of increasing sales of analyses packages.

We believe that the introduction of such a system of encouraging employees for achieving personal and professional goals can bring a significant increase in the productivity and efficiency of the company. Such a system will contribute to:

1. To maintain and increase the motivation of employees: employees will be more interested in professional development and fulfillment of set goals in order to receive additional payment, which will lead to increased job satisfaction and reduced chances of losing talented employees.

2. Increasing the level of knowledge and skills: employees will be stimulated to learn new languages, take courses and increase their level of knowledge and skills, which will lead to the improvement of the qualifications of employees and the improvement of the quality of the work performed.

3. Improving working relationships: the process of recognizing the achievements of employees and their stimulation will increase the motivation for cooperation and involvement in the team, which, in turn, will increase the level of communication and cooperation in the team, as well as contribute to the creation of a positive work environment.

4. To improve the company's financial indicators: increasing productivity and efficiency will lead to an increase in the company's income, and will also contribute to

reducing the costs of replacing and training new employees, increasing salary payments and bonuses.

All these factors will have a significant impact on the growth of the company's competitiveness and improvement of its financial indicators.

Employee motivation is a key aspect of any company's success, so Synevo Ukraine LLC should focus on increasing employee motivation. To achieve this goal, the company can improve incentive management by increasing fixed wages, creating opportunities for professional growth and development, establishing a link between wages and work results, improving social and labor conditions and reducing the threat of layoffs. In addition, the company can involve employees in the problem-solving process and delegate more authority to them to increase their sense of responsibility and significance at work. In general, improving incentive management can contribute to increasing employee motivation, improving their productivity and achieving company success.

CONCLUSIONS

1. Encouragement and motivation are important components in managing employees and achieving the company's business goals. Incentives, such as financial bonuses, can be effective in motivating employees to achieve goals and improve their productivity. However, the effectiveness of incentives also depends on the culture of the organization and the individual characteristics of employees.

Motivation, on the other hand, can be a broader concept that includes various factors that stimulate employees to perform work and achieve company goals. These factors may include, for example, opportunities for professional development, increased self-esteem, and influence over decision-making within the company. Effective motivation can increase employee satisfaction and productivity.

Therefore, the effective use of incentives and motivation can have a positive impact on the productivity and efficiency of the company. Taking into account the individual characteristics of employees and creating an organizational culture that promotes motivation can be a key factor in achieving success in this field.

It was determined that motivation is a key factor affecting human behavior and activity in any sphere of life. Studying the essence and methods of motivation helps to understand what factors motivate a person to act and how the level of motivation can be increased.

Different theories of motivation, such as A. Maslow's theory of needs, V. Vroom's expectancy theory, E. Deci's self-determination theory, and others, provide different approaches to understanding and increasing motivation. It is important to know that there is no universal theory of motivation that is suitable for all people and situations. Each theory of motivation has its advantages and disadvantages, so the choice of approach to increase motivation depends on the specific situation and individual characteristics of the person.

2. The general conclusion from the study of modern approaches to personnel stimulation is that effective personnel stimulation is a key factor for ensuring the company's successful operations and achieving its strategic goals.

Modern approaches to motivating personnel, such as involvement in management, career development, recognition of achievements, flexible work schedules, and others, allow you to create a favorable working atmosphere and provide motivation for achieving high results.

At the same time, it is important to understand that effective staff stimulation has an individual character and must take into account the characteristics of each employee. In addition, it is important to have a system for monitoring and evaluating the effectiveness of staff incentives to determine its effectiveness and make the necessary adjustments in time.

Therefore, the study of modern approaches to personnel stimulation is important for companies wishing to ensure a high level of motivation of their employees and the achievement of strategic goals.

3. The author determined that staff stimulation is an important tool for ensuring the effective work of employees and achieving the company's strategic goals.

The main characteristic features of staff stimulation include:

- an individual approach to each employee, taking into account his needs and motivation;
- the use of various methods of stimulation, such as material and non-material incentives, flexible work schedule, the possibility of career development and others;
- systematic monitoring and evaluation of the effectiveness of staff incentives to determine what is working and what needs correction;
- extensive use of technologies and innovative approaches to create more effective and individual incentive systems.

Therefore, the study of the main characteristic features of personnel stimulation confirms the importance of encouraging employees in achieving the success of the company and shows that effective personnel stimulation should be individual, diverse and constantly evaluated.

4. Synevo Ukraine LLC is a medical laboratory belonging to the European network of Synevo laboratories. The headquarters is located in the city of Brussels, Belgium. The laboratory is the largest operator in Eastern Europe and has several features.

Synevo Ukraine LLC is part of the European network of Synevo laboratories and Medcover medical holding. The laboratory offers a wide range of medical services and diagnostic tests, using the most modern equipment and quality standards. The network includes 95 laboratories in various European countries and 7 laboratories in Ukraine. At the same time, all laboratories of the network work according to a single service standard and use European quality assessment systems for constant control. Thus, the company is a trusted partner for providing quality medical services and diagnostics.

The goals of Synevo Ukraine in Ukraine are to provide high-quality and affordable medical laboratory services, to meet the needs of patients, to increase sales and revenues, to expand the network of laboratories and to strengthen leadership in the market of laboratory services in Ukraine. And the strategy of the company "Synevo Ukraine" is to develop a network of laboratories and improve the quality of the services provided, which is achieved through the use of modern technologies and equipment, constant improvement of the qualifications of medical personnel and standardization of processes.

The organizational structure of the management of the company "Synevo Ukraine" in Ukraine consists of the company's management and divisions that are responsible for various aspects of the company's activities, such as medical laboratories, marketing, finance, personnel, information technology, etc. The type of management organizational structure of Synevo Ukraine is functional, as various functions and management departments are divided according to their functions and competencies. This type of structure corresponds to the strategy of Synevo Ukraine, as it allows the company to focus on improving the quality of services and optimizing internal processes.

It was determined that for the company, the parameters and factors that positively affect the trends and prospects of its development are: the development of the medical market and increased attention to health in society, which increases the demand for medical services; the growth of the average income of the population, which allows people to invest more in their health; improvement of technologies and equipment in the

field of medicine, which allows more accurate and quick diagnosis of diseases; expanding the network of the company's laboratories and improving the quality of services, which helps to increase brand recognition and attract new customers.

In the process of analysis, it was found that employees and their interests are the main and most important priority of the internal policy of Synevo Ukraine LLC. Guided by the understanding of the social responsibility of business, the company ensures a high level of comfort and safety at workplaces in accordance with the norms of Ukrainian legislation on labor protection, maintains a decent level of wages and creates maximum opportunities for the professional development of employees.

The company operates motivational bonus systems for all main groups of employees, which stimulates more efficient work and gives the opportunity to receive a fair reward for your contribution to the company's work.

5. On the basis of the analysis of the practice of the organization of personnel incentive management in Synevo Ukraine LLC, it can be concluded that the company pays great attention to the development and motivation of its employees. The company uses a variety of incentive methods, such as monthly bonuses, bonus programs, paid vacations, and other material and non-material incentives. In addition, the company systematically evaluates the work of employees, which allows identifying the best employees and identifying shortcomings and problems in the work of the staff. In general, this practice contributes to increasing the motivation of employees, their development and achieving higher results at work.

Competent marketing and commercial policy helped to achieve an increase in income from the provision of services of Synevo Ukraine LLC in 2022, as well as a 2.5-fold increase in the laboratory market due to the pandemic.

At the time of the war, the company employed about 2,800 people, and during the summer of 2022, Synevo Ukraine had to lay off about a thousand employees, mostly in the PR department, business analytics, marketing, and partly in sales, because the organization no longer needed so many people. The structure of employees of biomaterial collection stations was optimized.

The management of the company made a decision to restore the activity of the laboratories based on the map of military operations. First, they resumed operations in Dnipro, then in Odesa and Kyiv. The company is currently partially recruiting. This is primarily due to the fact that when the management laid off employees in the summer of 2022, they believed that the situation would worsen even more. Therefore, the company has now started recruiting workers.

6. To increase the work motivation of employees, the author suggested that the enterprise implement a system of training and development of employees by organizing and sending them to various courses.

To achieve this goal, the following scheme is proposed: each employee must set personal and corporate goals (at least two), in particular, acquire new skills and knowledge for professional growth. At the end of the year, the company analyzes the achievement of goals and provides additional compensation to employees who have successfully completed the tasks set before them.

Total costs for employee motivation will amount to UAH 64.3 million.

The introduction of such a system of encouraging employees for achieving personal and professional goals can bring a significant increase in the productivity and efficiency of the company.

REFERENCES

1. Law of Ukraine "On Labor Protection" dated December 13, 2022 No. 2849-IX
2. The Law of Ukraine "On Remuneration" dated January 12, 2023 No. 2888-IX
3. International standard. Social responsibility. SA8000:2001
4. Біліченко О. С. Класичні і сучасні моделі мотивації трудової діяльності. Вісник аграрної науки Причорномор'я. 2012. № 4. С. 119-125.
5. Машков К. Є. Права та обов'язки працівників, що виникають внаслідок отримання заохочення за трудові досягнення. Часопис Київського університету права. 2011. № 1. С. 193-196.
6. Гриньова В. М. Проблеми мотивації праці персоналу підприємства: монографія. Харків: ІНЖЕК, 2007. 184 с.
7. Драч О. І. Стимулювання як чинник підвищення ефективності виробництва. Моделювання регіональної економіки. 2010. № 1. С. 368-372.
8. Sittenthaler, Hanna Maria. The Impact of Monetary and Non-Monetary Incentives: An Experimental Analysis. URL: <https://mediatum.ub.tum.de/1488642>. (Дата звернення: 16.04.2023)
9. Вареник О. Ф. Удосконалення системи матеріального стимулювання праці персоналу підприємства. Вісник Бердянського університету менеджменту і бізнесу. 2011. № 4(16). С. 98-102.
10. Bentham J. The Collected works of Jeremy Bentham : the Correspondence / edited by Timothy L.S. Sprigge. London : The Athlone Press, 1968. Vol. 1. 424 p.
11. Maslow A. A. Theory of Human Motivation. Psychological Review. 1943. Vol. 50. № 4. P. 370-396.
12. McGregor D. The Human Side of Enterprise. N.Y. : McGraw-Hill, 1960. 256 p.
13. England G. W. Japanese and American Management: Theory Z and Beyond. Special Issue on Cross-Cultural Management. 1983. Vol. 14, № 2. P. 131-142
14. Alderfer C. P. Existence, Relatedness and Growth: Human Needs in Organizational Settings. New York: The Free Press, 1972. 200 p.
15. Mayo E. The Human Problems of an Industrial Civilization. Boston: Graduate School Administration, Harvard University, 1946. 318 p.
16. Taylor F. W. Scientific management. Routledge, 2004. 216 p.
17. Likert R. The Human Organization. New York: Mc Graw-Hill, 1967. 258 p.
18. McClelland D. C. Human Motivation. Cambridge University Press, 1988. 216 p.
19. Schein E. H. Organizational Culture and Leadership. Jossey-Bass, 2010. 464 p.
20. Lewin K. Group Decision and Social Change. New York: Holt, Rinehart and Winston, 1952. 226 p.
21. Herzberg F. Motivation to Work. London: Routledge, 1993. 184 p.

22. Подольчак Н. Ю. Розробка R-теорії мотивації та механізмів її реалізації за допомогою поєднувального аналізу. Актуальні проблеми економіки. 2004. № 11. С. 134-144.
23. Fayol H. General and Industrial Management. Martino Fine Books, 2003. 142 p.
24. Goldthorpe J. The affluent worker: political attitudes and behaviour. Cambridge: Cambridge University Press, 1968. 104 p.
25. Adams J. S. Inequity in social exchange. Advances in experimental social psychology. 1965. Vol. 2. P. 267-299.
26. Vroom V. H. Work and motivation. New York: R.E. Krieger Publishing Company, 1964. 331 p.
27. Porter L. W. Managerial Attitudes and Performance. Homewood: Richard D. Irwin, 1968. 165 p.
28. Festinger L. A. Theory of Social Comparison Process. Human Relations. 1954. № 7(1). P. 117-140.
29. Skinner B. F. Beyond Freedom and Dignity. New York: Alfred A. Knopf, 1971. 320 p.
30. Barnard C. I. The Functions of the Executive. Cambridge (MA): Harvard University Press, 1938. 384 p.
31. Simon H. A. A Behavioral Model of Rational Choice. Quarterly Journal of Economics. 1955. Vol. 69. P. 99-118.
32. Klymchuk A. O., Mikhailov A. N. The motivation and stimulation of personnel in effective enterprise management and innovation activity improving. Marketing and Management of Innovations. 2015. № 1. P. 218-234.
33. Galiy L. V., Tolochko V. M. Evolution of motivational theories of staff management and its influence on the definition of tasks and duties of pharmacy specialists. Farmatsevtichnyi zhurnal. 2008. № 3. P. 59-64.
34. Яковлев О. А. Фундаментальні проблеми правового регулювання умов праці і встановлення гарантій для працівників: монографія. Харків: Право, 2019. 456 с.
35. Xiyuan Mu. Brief Analysis of the Impact of Material Incentives and Non-Material Incentives On the Performance of Enterprise Employees. URL: <http://drpress.org/ojs/index.php/fbem/article/view/3313>. (Дата звернення: 16.04.2023)
36. Ярмош В. В. Підходи до класифікації сучасних методів мотивації персоналу. Економічний аналіз. 2014. № 15.3. С. 263-268.
37. Employee Engagement Continues Historic Rise Amid Coronavirus. URL: <https://www.gallup.com/workplace/311561/employee-engagement-continues-historic-rise-amid-coronavirus.aspx>. (Accessed 16.04.2023).
38. Мельник А. О., Мельник Л. С. Аналіз сучасних мотиваційних підходів до управління персоналом. Бізнес-навігатор. 2018. № 4(47). С. 94-98.
39. Мушкін І. Нематеріальна мотивація продуктивності праці. Персонал. 2009. № 4. С. 44-49.
40. СІНЕВО, МЕРЕЖА ЛАБОРАТОРІЙ. URL: <https://www.ua-region.com.ua/34709124>. (Дата звернення: 16.04.2023).

41. ТОВ «Сінево Україна» Звіт про управління за 2022 рік. URL: https://www.synevo.ua/files/pages/financial-information/2022/Synevo_FinancialStatements_2022.pdf. (Дата звернення: 16.04.2023).

42. СІНЕВО. Європейська медична лабораторія. URL: <https://work.synevo.ua/>. (Дата звернення: 16.04.2023).

43. ТОВ «СІНЕВО УКРАЇНА». URL: <https://opendatabot.ua/c/34709124>. (Дата звернення: 16.04.2023).

44. Vdovychenko Denys, Iakovenko Maryna. Stimulation of business organization staff under the conditions of marital law: Proceedings of the V International Scientific Conference "Problems and Prospects of Realization and Implementation of Interdisciplinary Scientific Achievements" URL: <https://archive.mcnd.org.ua/index.php/conference-proceeding/issue/view/09.06.2023>

APPENDICES

Appendix A

Погоджено і затверджено:

«01» березня 2023 року

ПОЛОЖЕННЯ

впровадження та застосування системи оплати праці працівників Клініко-діагностичної лабораторій компанії «Сінево Україна»

1. Загальні положення.

Метою впровадження системи оплати праці є прагнення до удосконалення матеріальної мотивації працівників компанії «Сінево Україна», підвищення продуктивності праці та справедливого розподілу фонду заробітної плати відповідно до особистого внеску кожного працівника компанії.

Організація оплати праці в компанії «Сінево Україна» здійснюється у відповідності до цього положення, Закону України „Про оплату праці”, Кодексу законів про працю України, нормативних актів з питань оплати праці.

Положення вступає в дію з **01 березня 2023 року**.

2. Принципи формування системи оплати праці.

Зарплата кожного працівника лабораторії компанії «Сінево Україна» складається з двох частин:

- Щомісячної зарплати (ставка відповідно до кваліфікаційної категорії).
- Щомісячної доплати відповідно до досягнення ключових показників ефективності (КРІ).
- Інших виплат за рішенням керівника компанії «Сінево Україна».

3. Принципи розрахунку щомісячної зарплати.

3.1 В компанії «Сінево Україна» прийнято 2 кваліфікаційні категорії працівників лабораторій, які присвоюються в залежності від знань, досвіду та посади кожного з працівників:

Категорія:
Загальна
Експертна

3.2 Відповідно до категорії встановлюється базовий розмір ставки щомісячної зарплати.

3.3 Додатково до базової ставки щомісяця відбувається нарахування доплат за досягнення показників KPI.

4. Показники KPI, що впливають на нарахування щомісячної доплати в розмірі до 20% від ставки.

4.1 Додатково до базової ставки щомісяця відбувається нарахування доплат за:

Критерій	Показник	Вага критерія в оцінці
Час виготовлення аналізів з урахуванням навантаження	Щоквартальна корекція відповідно до навантаження: 0%-10%-20%-30%-40%- 50%	50%
Помилки в роботі	0 – 30% 1 – 20% 2 – 10% 3 – 0%	30%

4.2. Серйозні помилки в роботі (наприклад, видача недостовірного результату спричиненого недбалістю або порушення технологічного процесу працівника, тощо) можуть тягнути за собою:

- позбавлення повної доплати на 1 місяць;
- позбавлення повної доплати на 3 місяці;
- звільнення.

5. Методи обліку та контролю за дотриманням усіх параметрів, що впливають на формування зарплати.

5.1 Щомісячна доплата нараховується на підставі внесених даних у файл/програму відповідальними особами:

- **Часу виготовлення аналізів** – керівник аналітичного відділу;
- **Помилки в роботі** – безпосередній керівник (зав. відділом або зав. КДЛ);

5.2 Результати щомісячної оцінки формують щомісячну доплату наступним чином:

Щомісячна оцінка	Доплата
80 – 89%	20%
70 – 79%	10%
менше 70%	0%

6. Піврічна оцінка.

6.1 Піврічна оцінка складається із середньої щомісячної оцінки протягом півроку.

6.2 Результати піврічної оцінки працівників підбиваються в Листі оцінки, де А – найвища оцінка, а С – найнижча.

6.3 Підсумки оцінки. За результатами оцінки відбувається присвоєння наступної кваліфікаційної категорії.

Оцінка	Результат оцінки (середня за півроку)
A	Від 90 % до 100 %
B	Від 70 до 89 %
C	Від 50 до 69 %

Організаційна структура ТОВ «Сінево Україна»

Основні підрозділи організаційної структури:

- Мережа КДЛ (клініко-діагностичні лабораторії) 5 лабораторій у Києві, Львові, Чернівцях, Одесі та Вінниці
- Мережа ВДЦ -153 відділення діагностичного центру
- Допоміжні функції (відділ маркетингу і продаж, відділ постачання, бухгалтерія, ІТ відділ, відділ персоналу, відділ клієнтського сервісу тощо).
- Адміністрація, головний офіс компанії розташований у м. Києві.

Результати діяльності

Протягом періоду з 2019 по 2021 р.р. спостерігалось постійне зростання доходу компанії (табл. 1).

Таблиця 1. Результати діяльності ТОВ «Сінево Україна» за 2019-2021 роки

№ з/п	Показник	2021 рік	2020 рік	2019 рік	Відхилення (+, -)	
					2021 до 2020	2020 до 2019
1	Чистий дохід від реалізації продукції (товарів, робіт, послуг), млн. грн.	2 919,5	1 829,0	1 514,3	1090,5	314,7
2	Прибуток від операційної діяльності, млн. грн.	368,6	16,5	175,6	352,1	-159,1
3	Чистий прибуток (збиток), млн. грн.	292,1	-0,8	126,5	292,9	-127,3
4	Рентабельність реалізації за операційним прибутком, %	12,6	0,9	11,6		
5	Рентабельність реалізації за чистим прибутком, %	10,00	0,00	8,3		

Досягнути зростання доходу від реалізації послуг ТОВ «Сінево Україна» допомогли грамотна маркетингова і комерційна політика. Після загальної кризи 2020 року, у 2021 році компанії вдалося вийти на високий чистий прибуток за результатами 2021 року.

Ліквідність та зобов'язання

Забезпечення фінансової стійкості, ліквідності та платоспроможності є одним з головних завдань ТОВ «Сінево Україна». Керівництво Компанії регулярно здійснює заходи для визначення відповідності діяльності підприємства цільовим параметрам розвитку і потенційним можливостям; виявлення різного роду відхилень від норм, диспропорцій, структурних деформацій; пошуку можливостей виправлення несприятливих і ризикових ситуацій; впливу на чинники, що обумовлюють зміну рівня ліквідності та платоспроможності.

Протягом 2019-2021 років у структурі активів ТОВ «Сінево Україна» більшу частку посідали високоліквідні (гроші та їх еквівалент) та середньо ліквідні активи (запаси та короткострокова дебіторська заборгованість), їх загальна частка становила від 67,4 до 55,8% (табл. 2).

Таблиця 2. Групування активів ТОВ «Сінево Україна» за рівнем ліквідності

Показник	Дата					
	31.12.2021		31.12.2020		31.12.2019	
	сума, тис. грн.	частка, %	сума, тис. грн.	частка, %	сума, тис. грн.	частка, %
Високоліквідні активи А1	190 556	20,0	49 323	6,2	49 175	9,9
Середньоліквідні активи А2	152 993	16,0	125 351	15,8	69 909	14,0
Низьколіквідні активи А3	298 970	31,4	350 125	44,0	159 475	31,9
Неліквідні активи А4	310 932	32,6	269 912	34,0	220 635	44,2
Баланс	953 451	100	794 711	100	499 194	100

У цілому зміни у структурі активів, що відбулися у 2021 році, з погляду ліквідності слід охарактеризувати як стабільні. Частки неліквідних і низько ліквідних активів товариства станом на 31.12.2021 року порівняно з попередніми роками дещо зменшилися.

Для ефективного управління оборотними активами та уникнення ризиків невчасного погашення дебіторської заборгованості, підприємство комплексно здійснює заходи, пов'язані з плануванням та контролем розрахунків з дебіторами, постійним моніторингом виконання договорів і платіжного календаря.

У 2021 році змінилася структура пасивів ТОВ «Сінево Україна». Насамперед, це пов'язано із зменшенням частки термінових пасивів та збільшенням частки довгострокових пасивів з одночасним зменшенням частки короткострокових пасивів (табл. 3).

Таблиця 3. Групування пасивів ТОВ «Сінево Україна» за терміновістю погашення

Показник	Дата					
	31.12.2021		31.12.2020		31.12.2019	
	сума, тис. грн.	частка, %	сума, тис. грн.	частка, %	сума, тис. грн.	частка, %
Термінові пасиви П1	410 218	43,0	522 940	65,8	275 258	55,1
Короткострокові пасиви П2	29 845	3,1	28 645	3,6	27 673	5,5
Довгострокові та постійні пасиви П3+П4*	513 388	53,8	243 126	30,6	196 263	39,3
Баланс	953 451	100	794 711	100	499 194	100

У структурі пасивів товариства на кінець 2020 року частка термінових та короткострокових пасивів складала – 69,4%, довгострокових і постійних пасивів – 30,6%. На кінець 2021 року довгострокові та постійні пасиви посідали вже частку у 53,8%, термінові та короткострокові – 46,2%.

Для визначення абсолютної ліквідності балансу підприємства перевіримо, чи виконуються (одночасно) такі умови:

$$A1 \geq P1, \quad A2 \geq P2, \quad A3+A4 \geq P3+P4$$

Для показників балансу ТОВ «Сінево Україна» на 31.12.2021 року виконуються третя та друга умова, перша умова не виконується. Проте наявність значних запасів грошей та їх еквівалентів на кінець звітного року разом з високими темпами зростання обсягів продажу продукції створюють достатні передумови для зниження потенційних ризиків, пов'язаних з ліквідністю та своєчасним погашенням зобов'язань підприємства.

Аналіз відносних показників ліквідності та фінансової незалежності ТОВ «Сінево Україна» за 2019-2021 роки представлено у табл. 4.

Таблиця 4. Відносні показники ліквідності та фінансової незалежності ТОВ «Сінево Україна»

Показник	Дата		
	31.12.2021	31.12.2020	31.12.2019
Коефіцієнт абсолютної ліквідності	0,43	0,09	0,16
Коефіцієнт проміжної ліквідності	0,80	0,32	0,40
Коефіцієнт загальної ліквідності	1,46	0,95	0,92
Коефіцієнт заборгованості	0,64	0,95	0,91
Коефіцієнт фінансової стабільності	0,54	0,31	0,39

Станом на кінець 2021 року порівняно з попередніми роками покращилися значення трьох коефіцієнтів ліквідності: проміжної ліквідності, тобто відношення дебіторської заборгованості та грошових коштів до величини поточних зобов'язань (з 0,32 до 0,80); загальної ліквідності, яка демонструє здатність підприємства покривати свої

Соціальні аспекти та кадрова політика

Працівники та їх інтереси є головним і найбільш важливим пріоритетом внутрішньої політики ТОВ «Сінево Україна». Керуючись розумінням соціальної відповідальності бізнесу, Компанія забезпечує високий рівень комфорту і безпеки на робочих місцях відповідно до норм українського законодавства про охорону праці, підтримує гідний рівень заробітних плат та створює максимальні можливості для професійного розвитку працівників.

Загальна кількість працівників ТОВ «Сінево Україна» станом на кінець 2021 року складала 2 293 осіб.

Відсоток жінок на керівних (менеджерських) посадах – 52%.

В компанії діють мотиваційні бонусні системи для усіх основних груп працівників, що стимулює більш ефективну працю і дає можливість отримати справедливий винагороду за свій внесок в роботу компанії.

В компанії є відділ по охороні праці, і на регулярній основі проводиться комплекс заходів для захисту та безпечних умов праці.

В ТОВ «Сінево Україна» на постійній основі діє внутрішній навчальний центр, де працівники відділень (пунктів) регулярно проходять навчання для надання медичних послуг найвищої якості із дотриманням усіх стандартів як роботи із біологічним матеріалом, так і клієнтського сервісу.

Окрім цього, усі медичні працівники проходять обов'язкові курси із підвищення кваліфікації в спеціалізованих навчальних закладах системи підвищення кваліфікації при МОЗ України.

В «Сінево Україна» ми дотримуємося принципів рівних можливостей працевлаштування. Ми не дискримінуємо кандидатів за статевою, віковою або будь-якою іншою ознакою при прийнятті на роботу.

В «Сінево Україна» впроваджені такі політики, як Кодекс ділової етики, Антикорупційна політика тощо. Кожен працівник ознайомлений з цими політиками, і в своїй роботі ми керуємось діловою етикою, яка не заохочує будь-які зловживання або порушення прав людини і т.п.

Кадрова політика Компанії базується на її стратегії і корпоративних цінностях. Керівництво ТОВ «Сінево Україна» неухильно дотримується вимог трудового законодавства, існуючих у законодавчому полі нормативів і правил. Кожен працівник Компанії розглядається як член великої дружньої команди, стосунки з

Фінансові інвестиції

Будучи частиною міжнародної Групи компаній Medcover та керуючись корпоративною стратегією і політикою, ТОВ «Сінево Україна» не здійснює власних фінансових інвестицій у цінні папери інших підприємств і станом на момент підготовки даного звіту про управління не має і не планує створення дочірніх підприємств.

Перспективи розвитку

ТОВ «Сінево Україна» та її материнська компанія протягом останніх років реалізують стратегію всебічного розширення приватного лабораторного ринку країни.

Контактна інформація

Товариство з обмеженою відповідальністю «Сінево Україна»
Місцезнаходження: 03142, м. Київ, пр. Академіка Палладіна, 46/2, корп. 3
Тел. (+38-044) 390-05-19, (+38-044) 390-05-20

Комерційний директор
ТОВ «Сінево Україна»
(посада)



(підпис)

М.А. Скавронський
(П.І.Б.)

«13» Січня 2023 р.

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»

ЗАЯВА ПРО ВІДПОВІДАЛЬНІСТЬ КЕРІВНИЦТВА ЩОДО ПІДГОТОВКИ ТА ЗАТВЕРДЖЕННЯ ФІНАНСОВОЇ ЗВІТНОСТІ ЗА РІК, ЩО ЗАКІНЧИВСЯ 31 ГРУДНЯ 2021 РОКУ

Керівництво несе відповідальність за підготовку фінансової звітності, яка достовірно відображає фінансовий стан Товариства з обмеженою відповідальністю «Сінево Україна» (надалі – «Компанія») станом на 31 грудня 2021 року, а також результати його діяльності, рух грошових коштів та зміни у власному капіталі за рік, який закінчився 31 грудня 2021 року, у відповідності до Національних положень (стандартів) бухгалтерського обліку України (надалі – «НП(С)БО»).

При підготовці фінансової звітності керівництво несе відповідальність за:

- належний вибір та застосування облікової політики;
- представлення інформації, включно з обліковою політикою, у такий спосіб, який забезпечує її доцільність, достовірність, порівнянність та розуміння;
- додаткове розкриття інформації у випадках, коли відповідність спеціальним вимогам «НП(С)БО» є недостатньою для розуміння користувачами впливу конкретних операцій, інших подій та умов на фінансовий стан та фінансові результати Компанії; та
- здійснення оцінки здатності Компанії продовжувати свою діяльність на безперервній основі.

Керівництво також несе відповідальність за:

- розробку, впровадження та підтримання ефективної та надійної системи внутрішнього контролю в усіх підрозділах Компанії;
- ведення належної облікової документації, яка дозволяє у будь-який час продемонструвати та пояснити операції Компанії та розкрити інформацію з достатньою точністю щодо її фінансового стану і яка гарантує, що фінансова звітність Компанії відповідає вимогам «НП(С)БО»;
- ведення облікової документації відповідно до законодавства та «НП(С)БО»;
- застосування обґрунтовано доступних заходів щодо збереження активів Компанії; та
- виявлення і запобігання випадкам фінансових зловживань та інших порушень.

Дана фінансова звітність за рік, який закінчився 31 грудня 2021 року, була затверджена до випуску керівництвом 13 січня 2023 року.

Генеральний директор



Джерон Дріссен

13 січня 2023 року

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»
БАЛАНС (ЗВІТ ПРО ФІНАНСОВИЙ СТАН) НА 31 ГРУДНЯ 2021 РОКУ
(у тисячах гривень)

Підприємство: ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА» Територія: <u>Оболонський р-н м. Києва</u> Організаційно – правова форма господарювання: <u>Товариство з обмеженою відповідальністю</u> Вид економічної діяльності: <u>Загальна медична практика</u> Середня кількість працівників: <u>2091</u> Адреса, телефон: <u>04214, м. Київ, вулиця Північна, будинок 2/58А, +38 (044) 390-05-20</u> Одиниця виміру: <u>тис. грн. без десяткового знака</u> Складено (зробити позначку "v" у відповідній клітинці): за положеннями (стандартами) бухгалтерського обліку за міжнародними стандартами фінансової звітності	Дата (рік, місяць, число)	КОДИ		
	за ЄДРПОУ	2022	01	01
	за КАТОТТГ	34709124		
	за КОПФГ	UA800000000000551		
	за СПОДУ	240		
	за КВЕД	86.21		

БАЛАНС (ЗВІТ ПРО ФІНАНСОВИЙ СТАН)

на 31 грудня 2021 року

Форма № 1 Код за ДКУД 1801001

АКТИВ	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	4 452	10 309
первісна вартість	1001	8 577	15 947
накопичена амортизація	1002	(4 125)	(5 638)
Незавершені капітальні інвестиції	1005	19 311	20 010
Основні засоби	1010	234 024	266 823
первісна вартість	1011	526 432	642 129
знос	1012	(292 408)	(375 306)
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції:	1030	-	-
які обліковуються за методом участі в капіталі інших підприємств		-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	12 125	13 790
Усього за розділом I	1095	269 912	310 932
II. Оборотні активи			
Запаси	1100	347 508	289 648
Виробничі запаси	1101	347 508	289 648
Товари	1104	-	-
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	107 464	131 030
Дебіторська заборгованість за розрахунками:			
за виданими авансами	1130	16 501	19 247
з бюджетом	1135	-	8 438
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	1 386	2 716
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	49 323	190 556
Готівка	1166	779	1 027
Рахунки в банках	1167	47 554	189 529
Витрати майбутніх періодів	1170	2 617	846
Інші оборотні активи	1190	-	38
Усього за розділом II	1195	524 799	642 519

III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	471 931	342 234
розрахунками з бюджетом	1620	9 379	25 024
у тому числі з податку на прибуток	1621	511	16 974
розрахунками зі страхування	1625	7 633	7 045
розрахунками з оплати праці	1630	32 532	31 817
за одержаними авансами	1635	1 465	3 764
Поточні забезпечення	1660	16 620	19 872
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	12 025	10 307
Усього за розділом III	1695	551 585	440 063
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття			
	1700		
Баланс	1900	794 711	953 451

Керівник



/ Дріссен Джерон Герхардус Вільгельмус Джозеф /

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»
ЗВІТ ПРО ФІНАНСОВІ РЕЗУЛЬТАТИ (ЗВІТ ПРО СУКУПНИЙ ДОХІД)
ЗА РІК, ЩО ЗАКІНЧИВСЯ 31 ГРУДНЯ 2021 РОКУ
(у тисячах гривень)

Підприємство: ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»

Дата (рік, місяць, число)

за ЄДРПОУ

КОДИ		
2022	01	01
34709124		

ЗВІТ ПРО ФІНАНСОВІ РЕЗУЛЬТАТИ (ЗВІТ ПРО СУКУПНИЙ ДОХІД)
за 2021 р.

Форма №2 Код за ДКУД 1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття 1	Код рядка 2	За звітний період 3	За попередній період 4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	2 919 547	1 829 649
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(1 910 374)	(1 261 338)
Чисті понесені збитки за страховими виплатами	2070	-	-
Валовий:			
прибуток	2090	1 009 173	568 311
збиток	2095	-	-
Інші операційні доходи	2120	91 287	20 794
Адміністративні витрати	2130	(473 457)	(353 418)
Витрати на збут	2150	(210 898)	(125 421)
Інші операційні витрати	2180	(47 514)	(93 787)
Фінансовий результат від операційної діяльності:			
прибуток	2190	368 591	16 479
збиток	2195	-	-
Дохід від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	5 899	1 150
Інші доходи	2240	8	35
Фінансові витрати	2250	(17 832)	(19 400)
Втрати від участі в капіталі	2255	-	-
Інші витрати	2270	-	-
Фінансовий результат до оподаткування:			
прибуток	2290	356 666	-
збиток	2295	-	(1 736)
Витрати (дохід) з податку на прибуток	2300	(64 552)	981
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат:			
прибуток	2350	292 114	-
збиток	2355	-	(755)

II. СУКУПНИЙ ДОХІД

Найменування показника 1	Код рядка 2	За звітний період 3	За попередній період 4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-
Інший сукупний дохід до оподаткування	2450	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
Інший сукупний дохід після оподаткування	2460	-	-
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	292 114	(755)

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»
ЗВІТ ПРО ФІНАНСОВІ РЕЗУЛЬТАТИ (ЗВІТ ПРО СУКУПНИЙ ДОХІД)
ЗА РІК, ЩО ЗАКІНЧИВСЯ 31 ГРУДНЯ 2021 РОКУ
(у тисячах гривень)

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код рядка	За звітний період	За попередній період
1	2	3	4
Матеріальні затрати	2500	1 110 944	666 380
Витрати на оплату праці	2505	690 242	482 966
Відрахування на соціальні заходи	2510	146 068	100 389
Амортизація	2515	89 364	70 725
Інші операційні витрати	2520	605 625	513 505
Разом	2550	2 642 243	1 833 965

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код рядка	За звітний період	За попередній період
1	2	3	4
Середньорічна кількість простих акцій	2600	-	-
Скоригована середньорічна кількість простих акцій	2605	-	-
Чистий прибуток (збиток) на одну просту акцію	2610	-	-
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	-	-
Дивіденди на одну просту акцію	2650	-	-

Керівник



/ Дріссен Джерон Герхардус Вільгельмус Джозеф /

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»
ЗВІТ ПРО РУХ ГРОШОВИХ КОШТІВ
ЗА РІК, ЩО ЗАКІНЧИВСЯ 31 ГРУДНЯ 2021 РОКУ
(у тисячах гривень)

Підприємство: ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО
УКРАЇНА»

Дата (рік, місяць,

за ЄДРПОУ

КОДИ		
2022	01	01
34709124		

ЗВІТ ПРО РУХ ГРОШОВИХ КОШТІВ (ЗА ПРЯМИМ МЕТОДОМ)

за період з 01 січня по 31 грудня 2021 р.

Форма №3 Код за ДКУД

1801004

Стаття	Код	За звітний період	За аналогічний період попереднього року
1	2	3	4
I. Рух коштів у результаті операційної діяльності			
Надходження від:			
Реалізації продукції (товарів, робіт, послуг)	3000	2 903 391	1 777 527
Повернення податків і зборів у тому числі податку на додану вартість	3005	977	-
Цільового фінансування	3010	11 180	9 300
Надходження авансів від покупців та замовників	3015	-	-
Надходження від повернення авансів	3020	5 850	4 564
Надходження від відсотків за залишками коштів на поточних рахунках	3025	5 265	1 150
Надходження від боржників неустойки (штрафів, пені)	3035	-	-
Інші надходження	3095	-	-
Витрачання на оплату:			
Товарів (робіт, послуг)	3100	(1 710 096)	(1 080 587)
Праці	3105	(563 516)	(378 521)
Відрахувань на соціальні заходи	3110	(146 208)	(96 161)
Зобов'язань з податків і зборів	3115	(214 284)	(103 056)
Витрачання на оплату зобов'язань з податку на прибуток	3116	(49 753)	(3 805)
Витрачання на оплату зобов'язань з податку на додану вартість	3117	(5 659)	(5 007)
Витрачання на оплату зобов'язань з інших податків і зборів	3118	(158 872)	(94 244)
Витрачання на оплату авансів	3135	(1 126)	(3 349)
Витрачання на оплату повернення авансів	3140	-	-
Інші витрачання	3190	(2 954)	(1 648)
Чистий рух коштів від операційної діяльності	3195	289 229	129 219
II. Рух коштів у результаті інвестиційної діяльності			
Надходження від реалізації:			
фінансових інвестицій	3200	-	-
необоротних активів	3205	-	-
Надходження від отриманих:			
відсотків	3215	-	-
дивідендів	3220	-	-
Надходження від деривативів	3225	-	-
Надходження від погашення позик	3230	-	-
Інші надходження	3250	-	-
Витрачання на придбання:	3255	-	-
фінансових інвестицій			
необоротних активів	3260	(128 878)	(112 276)
Виплати за деривативами	3270	-	-
Витрачання на надання позик	3275	-	-
Інші платежі	3290	-	-
Чистий рух коштів від інвестиційної діяльності	3295	(129 629)	(112 276)

(у тисячах гривень)

/ Дріссен Джерон Герхардус Вільгельмус Джозеф /

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»
 ПРИМІТКИ ДО РІЧНОЇ ФІНАНСОВОЇ ЗВІТНОСТІ
 ЗА РІК, ЩО ЗАКІНЧИВСЯ 31 ГРУДНЯ 2021 РОКУ
 (у тисячах гривень)

III. КАПІТАЛЬНІ ІНВЕСТИЦІЇ

Найменування показника	Код рядка	За рік	На кінець року
1	2	3	4
Капітальне будівництво	280		
Придбання (виготовлення) основних засобів	290	100 201	7 864
Придбання (виготовлення) інших необоротних матеріальних активів	300	13 318	8 271
Придбання (створення) нематеріальних активів	310	10 815	3 875
Придбання (виращування) довгострокових біологічних активів	320	-	-
Інші	330	-	-
Разом	340	124 334	20 010

3 рядка 340 графа 3: капітальні інвестиції в інвестиційну нерухомість (341) -
 фінансові витрати, включені до капітальних інвестицій (342) -

IV. ФІНАНСОВІ ІНВЕСТИЦІЇ

Найменування показника	Код рядка	За рік	На кінець року	
1	2	3	довгострокові	поточні
4	5			
А. Фінансові інвестиції за методом участі в капіталі в:				
асоційовані Товариства	350	-	-	-
дочірні Товариства	360	-	-	-
спільну діяльність	370	-	-	-
Б. Інші фінансові інвестиції в:				
частки і паї у статутному капіталі інших підприємств	380	-	-	-
акції	390	-	-	-
облігації	400	-	-	-
Інші	410	-	-	-
Разом (розд. А + розд. Б)	420	-	-	-

3 рядка 045 гр. 4 Балансу Інші довгострокові фінансові інвестиції, відображені: за собівартістю (421) -
 за справедливою вартістю (422) -
 за амортизованою собівартістю (423) -
 3 рядка 220 гр. 4 Балансу Поточні фінансові інвестиції, відображені: за собівартістю (424) -
 за справедливою вартістю (425) -
 за амортизованою собівартістю (426) -

V. ДОХОДИ І ВИТРАТИ

Найменування показника	Код рядка	Доходи	Витрати
1	2	3	4
А. Інші операційні доходи і витрати			
Операційна оренда активів	440	-	-
Операційна курсова різниця	450	80 630	32 632
Реалізація інших оборотних активів	460	8 998	5 876
Штрафи, пені, неустойки	470	-	14
Утримання об'єктів житлово-комунального і соціально-культурного. Призначення.	480	-	-
Інші операційні доходи і витрати	490	1 659	8 993
у тому числі:		X	-
відрахування до резерву сумнівних боргів	491	X	75
непродуктивні витрати і втрати	492	-	8 080
Б. Доходи і втрати від участі в капіталі за інвестиціями в:			
асоційовані Товариства	500	-	-
дочірні Товариства	510	-	-
спільну діяльність	520	-	-
В. Інші фінансові доходи і витрати			
Дивіденди	530	-	X
Проценти	540	X	17 832
Фінансова оренда активів	550	-	-
Інші фінансові доходи і витрати	560	5 899	-
Г. Інші доходи і витрати			
Реалізація фінансових інвестицій	570	-	-
Доходи від об'єднання підприємств	580	-	-
Результат оцінки корисності	590	-	-

Результат оцінки корисності	590	-	-
Неопераційна курсова різниця	600	-	X
Безоплатно одержані активи	610	X	-
Списання необоротних активів	620	-	-
Інші доходи і витрати	630	8	-

Товарообмінні (бартерні) операції з продукцією (товарами, роботами, послугами)

(631) -

Частка доходу від реалізації продукції (товарів, робіт, послуг) за товарообмінними (бартерними) контрактами з пов'язаними сторонами

(632) -

3 рядків 540 – 560, графа 4 Балансу, фінансові витрати, включені до собівартості продукції основної діяльності

(633) -

12

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»
ПРИМІТКИ ДО РІЧНОЇ ФІНАНСОВОЇ ЗВІТНОСТІ
ЗА РІК, ЩО ЗАКІНЧИВСЯ 31 ГРУДНЯ 2021 РОКУ
(у тисячах гривень)

VI. ГРОШОВІ КОШТИ

Найменування показника	Код рядка	На кінець року
1	2	3
Каса	640	1 027
Поточний рахунок в банку	650	187 389
Інші рахунки в банку (акредитиви, чекові книжки)	660	-
Грошові кошти в дорозі	670	2 140
Еквіваленти грошових коштів	680	-
Разом	690	190 556

3 рядка 070 графа. 4, Грошові кошти, використання яких обмежено

(691)

VII. ЗАБЕЗПЕЧЕННЯ І РЕЗЕРВИ

Види забезпечень і резервів	Код рядка	Збільшення за звітний рік						Сума очікуваного відшкодування витрат іншою стороною, що врахована при оцінці забезпечення	Залишок на кінець року
		Залишок на початок року	нараховано (створено)	додаткові відрахування	Використано у звітному році	Сторновано невикористану суму у звітному році			
1	2	3	4	5	6	7	8		9
Забезпечення на виплату відпусток працівникам	710	15 905	53 183	-	49 216	-	-	-	19 872
Забезпечення наступних витрат на додаткове пенсійне забезпечення	720	-	-	-	-	-	-	-	-
Забезпечення наступних витрат на виконання гарантійних зобов'язань	730	-	-	-	-	-	-	-	-
Забезпечення наступних витрат на реструктуризацію	740	715	-	-	715	-	-	-	-
Забезпечення наступних витрат на виконання зобов'язань щодо обтяжливих контрактів	750	-	-	-	-	-	-	-	-
	770	-	-	-	-	-	-	-	-
Резерв сумнівних боргів	775	85	75	-	75	-	-	-	85
Разом	780	16 705	53 258	-	50 006	-	-	-	19 957

VIII. ЗАПАСИ

Найменування показника	Код рядка	Балансова вартість на кінець року	Переоцінка за рік	
			збільшення чистої вартості реалізації	уцінка
1	2	3	4	5
Сировина і матеріали	800	272 588	-	-
Купівельні напівфабрикати та комплектуючі вироби	810	-	-	-
Паливо	820	190	-	-
Тара і тарні матеріали	830	-	-	-
Будівельні матеріали	840	-	-	-
Запасні частини	850	12 985	-	-
Матеріали сільськогосподарського призначення	860	-	-	-
Поточні біологічні активи	870	-	-	-
Малоцінні та швидкозношувані предмети	880	3 885	131	-
Незавершене виробництво	890	-	-	-
Готова продукція	900	-	-	-
Товари	910	-	-	-
Разом	920	289 648	131	-

Із рядка 920, графа 3, Балансова вартість запасів:

відображених за чистою вартістю реалізації
переданих у переробку
оформлених в заставу
переданих на комісію

(921) _____ -
(922) _____ -
(923) _____ -
(924) _____ -
(925) _____ -
(926) _____ -

Активи на відповідальному зберіганні - рахунок 02

3 рядка 275, графа 4 Балансу, запаси, призначені для продажу

* визначається за п. 28 Положення (стандарту) бухгалтерського обліку 9 "Запаси".

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»
 ПРИМІТКИ ДО РІЧНОЇ ФІНАНСОВОЇ ЗВІТНОСТІ
 ЗА РІК, ЩО ЗАКІНЧИВСЯ 31 ГРУДНЯ 2021 РОКУ
 (у тисячах гривень)

IX. ДЕБІТОРСЬКА ЗАБОРГОВАНІСТЬ

Найменування показника	Код рядка	Всього на кінець року	в т. ч. за строками непогашення		
			до 12 місяців	від 12 до 18 місяців	від 18 до 36 місяців
1	2	3	4	5	6
Дебіторська заборгованість за товари, роботи,	940	131 030	131 030	-	-
інша поточна дебіторська заборгованість	950	2 716	2 716	-	-

Списано у звітному році безнадійної дебіторської заборгованості
 із рядків 940 і 950, графа 3, заборгованість з пов'язаними сторонами

951 -
 952 60 930

X. НЕСТАЧІ І ВТРАТИ ВІД ПСУВАННЯ ЦІННОСТЕЙ

Найменування показника	Код рядка	Сума
1	2	3
Виявлено (списано) за рік нестач і втрат	960	8 080
Визнано заборгованістю винних осіб у звітному році	970	-
Сума нестач і втрат, остаточне рішення щодо винуватців за якими на кінець року не прийнято (позабалансовий рахунок 072)	980	-

XI. БУДІВЕЛЬНІ КОНТРАКТИ

Найменування показника	Код рядка	Сума
1	2	3
Дохід за будівельними контрактами за звітний рік	1110	-
Заборгованість на кінець звітного року:		
валова замовників	1120	-
валова замовникам	1130	-
з авансів отриманих	1140	-
Сума затриманих коштів на кінець року	1150	-
Вартість виконаних субпідрядниками робіт за незавершеними будівельними	1160	-

XII. ПОДАТОК НА ПРИБУТОК

Найменування показника	Код рядка	Сума
1	2	3
Поточний податок на прибуток	1210	66 217
Відстрочені податкові активи:		
на початок звітного року	1220	12 125
на кінець звітного року	1225	13 790
Відстрочені податкові зобов'язання:		
на початок звітного року	1230	-
на кінець звітного року	1235	-
Включено до Звіту про фінансові результати - усього	1240	64 552
у тому числі:		
поточний податок на прибуток	1241	66 217
зменшення (збільшення) відстрочених податкових активів	1242	-1 665
збільшення (зменшення) відстрочених податкових зобов'язань	1243	-
Відображено у складі власного капіталу - усього	1250	-
у тому числі:		
поточний податок на прибуток	1251	-
зменшення (збільшення) відстрочених податкових активів	1252	-
збільшення (зменшення) відстрочених податкових зобов'язань	1253	-

XIII. ВИКОРИСТАННЯ АМОРТИЗАЦІЙНИХ ВІДРАХУВАНЬ

Найменування показника	Код рядка	Сума
1	2	3
Нараховано за звітний рік	1300	91 918
Використано за рік - усього	1310	-
в тому числі на:		
будівництво об'єктів	1311	-
придбання (виготовлення) та поліпшення основних засобів	1312	-
з них машини та обладнання	1313	-
придбання (створення) нематеріальних активів	1314	-
погашення отриманих на капітальні інвестиції позик	1315	-
	1316	-
	1317	-

1. ІНФОРМАЦІЯ ПРО КОМПАНІЮ

Товариство з обмеженою відповідальністю «Сінево Україна» (далі - Компанія), створене згідно з Рішенням засновника Компанії від 31.10.2006 року. Державну реєстрацію здійснено 07.11.2006 року Оболонською районною у місті Києві Державною Адміністрацією № запису 1 069 102 0000 009004; Ідентифікаційний код 34709124.

Згідно інформації з Єдиного державного реєстру юридичних осіб та фізичних осіб-підприємців, засновником Компанії є МЕДІКАВЕР ІНВЕСТМЕНТ БІ.ВІ., адреса засновника: ЛЮХТАВЕНВЕГ 81, ЮНІТ 230/230 ЕЙ, 5657 ІЕЙ ЕЙНДХОВЕН, КОРОЛІВСТВО НІДЕРЛАНДІВ.

На даний час, Компанія здійснює свою діяльність на підставі Статуту затвердженого Протоколом Загальних зборів Учасників від 14 червня 2020 року, згідно Свідоцтва АОО № 818303.

Місцезнаходженням ТОВ «Сінево Україна» є: Україна, 04214, м. Київ, вул. Північна, 2/58-А

Згідно з інформацією з Єдиного державного реєстру юридичних осіб та фізичних осіб-підприємців, Компанія здійснює наступні види діяльності за КВЕД:

- Код КВЕД 86.21 Загальна медична практика (основний);
- Код КВЕД 21.20 Виробництво фармацевтичних препаратів і матеріалів;
- Код КВЕД 46.46 Оптова торгівля фармацевтичними товарами;
- Код КВЕД 86.22 Спеціалізована медична практика;
- Код КВЕД 86.90 Інша діяльність у сфері охорони здоров'я;
- Код КВЕД 58.19 Інші види видавничої діяльності;
- Код КВЕД 72.19 Дослідження й експериментальні розробки у сфері інших природничих і технічних наук;
- Код КВЕД 72.20 Дослідження й експериментальні розробки у сфері суспільних і гуманітарних наук.

2. ОСНОВА ПРЕДСТАВЛЕННЯ ФІНАНСОВОЇ ЗВІТНОСТІ

Заява про відповідність

Ця фінансова звітність була підготовлена відповідно до Положень (стандартів) бухгалтерського обліку України (НП(С)БО), затверджених Міністерством фінансів України та зареєстрованих Міністерством юстиції України на дату підготовки фінансової звітності, та інших нормативних вимог до ведення бухгалтерського обліку і звітності в Україні. Ця фінансова звітність підготовлена з метою оцінки фінансового положення та результатів діяльності Компанії.

Функціональна валюта та валюта подання

Функціональною валютою та валютою подання фінансової звітності Компанії є українська гривня. Операції у валютах, які відрізняються від функціональної валюти, вважаються операціями в іноземних валютах. Ця фінансова звітність представлена в тисячах українських гривень (тис. грн.), якщо не зазначено інше.

Основа подання

Ця фінансова звітність була підготовлена відповідно до принципу оцінки за історичною вартістю.

Звітний період

Фінансова звітність підготовлена станом на 31 грудня 2021 року та охоплює період із 1 січня до 31 грудня 2021 року.

3. БЕЗПЕРЕРВНІСТЬ ДІЯЛЬНОСТІ КОМПАНІЇ

24 лютого 2022 року Російська Федерація розпочала повномасштабне військове вторгнення в Україну. Цього ж дня Указом Президента України було введений воєнний стан із 05 години 30 хвилин 24 лютого 2022 року, який з подальшим продовженням діє на дату затвердження цієї фінансової звітності.

Унаслідок повномасштабного військового вторгнення виникла суттєва невизначеність, що може поставити під значний сумнів те, чи буде мати Компанія можливість забезпечувати безперервність діяльності. Керівництво Компанії розглянуло умови та обставини, які розкриті нижче, при визначенні того, чи зможе Компанія продовжувати свою діяльність на безперервній основі.

У зв'язку з військовими діями в Україні діяльність Компанії має такі проблеми у своїй діяльності:

1. Надання медичних послуг. Компанія продовжує надання медичних послуг, але не у всіх своїх ВДЦ. Реалізація медичних послуг значно зменшилась у зв'язку із тим, що велика кількість клієнтів Компанії знаходиться за кордоном (жінки і діти). Це призвело до зниження обсягів продажів, втрати доходів.
2. Знищені запаси та ВДЦ. Станом на 28 грудня 2022 року підприємство зазнало фізичних пошкоджень майна одного ВДЦ в м. Києві внаслідок влучання неподалік ворожої ракети.

Подальші воєнні дії продовжуватимуть впливати на фінансовий стан та результати діяльності Компанії. З метою покращення ліквідності Компанія запровадила ряд заходів, зокрема, рішення по оптимізації роботи підрозділів: пунктів, лабораторій, офісу та усіх інших внутрішніх процесів.

Компанія зможе обслуговувати свої активи для продовження діяльності у разі, якщо обсяг воєнних дій, включаючи території, окуповані військами росії, значно не збільшиться, медичні послуги не зазнають значного впливу, а сума виручки, отриманої від основної діяльності буде достатньою для покриття обсягу операційних та фінансових витрат.

Станом на 31 грудня 2021 року та на дату затвердження цієї фінансової звітності Компанія виконує свої зобов'язання.

Якщо Компанія не зможе виконати актуалізований фінансовий прогноз, керівництво й надалі шукатиме альтернативні шляхи виконання фінансових зобов'язань.

Керівництво материнської компанії Медікавер Інвестмент Бі. Бі. (Medicover Investmensts BV) підтверджує в листі від 28 грудня 2022 року, що Компанія буде продовжувати свою діяльність у найближчому майбутньому, і, материнська компанія надасть Компанії всю необхідну фінансову підтримку, у разі потреби.

На дату затвердження цієї фінансової звітності Компанія працює в нестабільному середовищі, створеному економічною і політичною кризою в Україні. Надані материнською компанією умови товарного кредиту дозволяють утримувати товарні запаси компанії на достатньому рівні для забезпечення попиту, посилено контроль щодо виконання планів платежів з боку клієнтів, вживаються усі заходи для стабільної та безперебійної роботи компанії та збереження персоналу.

Керівництво розглянуло події та умови, які могли б спричинити суттєву невизначеність по відношенню до безперервності діяльності Компанії та прийшло до висновку що здатність Компанії продовжувати свою діяльність на безперервній основі не викликає значних сумнівів.

4. ВИКОРИСТАННЯ ОЦІНОК ТА ПРИПУЩЕНЬ

Складання фінансової звітності у відповідності до НП(С)БО передбачає використання керівництвом припущень і оцінок. Ці припущення та оцінки впливають на представлені у звітності суми активів і зобов'язань, а також на розкриття умовних активів і зобов'язань та відображених доходів і витрат протягом звітного періоду. Внаслідок певної невизначеності, притаманної таким оцінкам, фактичні результати, відображені у майбутніх періодах, можуть відрізнятися від таких оцінок.

Ця фінансова звітність містить оцінки керівництва Товариства щодо вартості активів, зобов'язань, доходів, витрат та визнаних контрактних зобов'язань. Ці оцінки, головним чином, включають:

Строк корисного використання нематеріальних активів та основних засобів. Знос або амортизація на нематеріальні активи та основні засоби нараховується протягом строку їх корисного використання. Строки корисного використання засновані на оцінках керівництва того періоду, протягом

якого актив приносить прибуток. Ці строки періодично переглядаються на предмет подальшої відповідності.

Резерв сумнівних боргів. Величину резерву сумнівних боргів розраховують із застосуванням методу абсолютної суми сумнівної заборгованості в розрізі дебіторів. На підставі аналізу дебіторської заборгованості, пов'язаної з реалізацією продукції, робіт, послуг проводиться нарахування резерву сумнівних боргів на кожну звітну дату, на дебіторську заборгованість понад рік, в розмірі 100 %.

Податки та інші обов'язкові платежі в бюджет. Щодо інтерпретації складного податкового законодавства, змін у податковому законодавстві, а також сум і термінів отримання майбутнього оподаткованого доходу існує невизначеність. Товариство не створює резерви під можливі наслідки перевірок, проведених податковими органами.

Незважаючи на те що оцінки базуються на останній інформації, яка була доступна керівництву станом на 31 грудня 2021 року, у результаті майбутніх подій у подальші роки може з'явитися необхідність внести у них коригування (у сторону збільшення або зменшення). Будь-яка зміна облікової оцінки буде визнана перспективно у відповідному звіті про фінансові результати.

5. Облікова політика

Основні принципи облікової політики, що застосовується для представлення даної фінансової звітності, викладено нижче.

Основні засоби

Для цілей бухгалтерського та податкового обліку основні засоби класифікуються за такими групами:

- Група 1 - Земельні ділянки.
- Група 2 - Капітальні витрати на поліпшення земель.
- Група 3 - Будівлі, споруди та передавальні пристрої.
- Група 4 - Машини та обладнання.
- Група 5 - Транспортні засоби.
- Група 6 - Інструменти, прилади, інвентар (меблі).
- Група 7 - Тварини.
- Група 8 - Багаторічні насадження.
- Група 9 - Інші основні засоби.
- Група 10 - Бібліотечні фонди.
- Група 11 - Малоцінні необоротні матеріальні активи (МНМА).
- Група 12 - Тимчасові (не титульні) споруди.
- Група 13 - Природні ресурси.
- Група 14 - Інвентарна тара.
- Група 15 - Предмети прокату.
- Група 16 - Довготривалі біологічні активи

До основних засобів відносяться матеріальні активи, які підприємство утримує з метою використання їх у процесі виробництва або постачання товарів, надання послуг, здавання в оренду іншим особам або для здійснення адміністративних і соціально-культурних функцій, очікуваний строк корисного використання (експлуатації) яких більше одного року (або операційного циклу, якщо він довший за рік) та вартість яких перевищує 20 000 грн (з 23 травня 2020 року).

До складу малоцінних необоротних матеріальних активів (МНМА) відносити матеріальні цінності, що призначаються для використання у господарській діяльності протягом періоду, який більше одного року з дати введення в експлуатацію таких матеріальних цінностей, та вартість яких не перевищує 20 000 грн (з 23 травня 2020 року).

Об'єкт основних засобів визнається активом, якщо існує імовірність того, що підприємство отримає в майбутньому економічні вигоди від його використання та вартість його може бути достовірно визначена.

Придбані (створені) основні засоби зараховуються на баланс підприємства за первісною вартістю згідно з П(С)БО 7 «Основні засоби». Одиницею обліку основних засобів є об'єкт основних засобів.

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «СІНЕВО УКРАЇНА»
ПРИМІТКИ ДО РІЧНОЇ ФІНАНСОВОЇ ЗВІТНОСТІ
ЗА РІК, ЩО ЗАКІНЧИВСЯ 31 ГРУДНЯ 2021 РОКУ
(у тисячах гривень)

Міжнародна підтримка України зростає завдяки спротиву Збройних сил, ефективній дипломатії та широкому висвітленню подій у світових медіа. Основними механізмами підтримки є постачання зброї, фінансова та гуманітарна допомога, накладення санкцій на росію.

Надалі ключовим ризиком є затягування війни навіть у разі локалізації бойових дій. Це визначатиме необхідність тривалої роботи економіки в екстремальних умовах, загрожуватиме поглибленням її падіння та збільшуватиме потребу в допомозі від партнерів. Посилюватиметься вплив війни і на світову економіку.

Війна та її подальша ескалація стала одним із домінуючих ризиків для світової економіки. Вона спричинила смерті, руйнування, потоки біженців і зростання цін на енергоносії та продовольство. Нині зусилля країн-партнерів спрямовані на надання військової, фінансової та гуманітарної підтримки Україні. Водночас санкціями стримується економічний потенціал росії. Наслідками війни для світової економіки буде помітне сповільнення виробництва та подальше пришвидшення інфляції. Для України відкриваються можливості поступу в євроінтеграції.

Ситуація продовжує розвиватися і її наслідки наразі є до кінця невизначеними. Керівництво не може передбачити всі зміни, які можуть мати вплив на економіку в цілому, а також те, які наслідки вони можуть мати на фінансовий стан та результати діяльності Компанії в майбутньому. Керівництво продовжує стежити за можливим впливом вказаних подій на Компанію і вживатиме всіх можливих заходів для зменшення будь-яких наслідків.

Оцінку впливу війни на поточну ситуацію в Компанії та оцінка керівництвом безперервності діяльності розкрита в Примітці 3.

Після закінчення звітного періоду до часу опублікування фінансової інформації у фінансово-господарській діяльності Компанії не відбулося суттєвих подій, які вимагали б коригування після звітного періоду сум, визнаних у фінансовій звітності, або визнання раніше не визнаних статей відповідно до вимог НП(С)БО 6.

В цілому, з позиції сьогодення важко оцінити майбутні наслідки військової агресії російської федерації проти України і спрогнозувати короткострокову перспективу розвитку України в цілому й Компанії зокрема.

Суттєві події

Після закінчення звітного періоду до часу опублікування фінансової інформації у фінансово-господарській діяльності Компанії не відбулося суттєвих подій, які вимагали б коригування після звітного періоду сум, визнаних у фінансовій звітності, або визнання раніше не визнаних статей відповідно до вимог НП(С)БО 6.

Ім'я користувача:
Менеджменту Володькіна Марина

ID перевірки:
1015137610

Дата перевірки:
18.05.2023 10:04:54 EEST

Тип перевірки:
Doc vs Internet + Library

Дата звіту:
18.05.2023 10:05:46 EEST

ID користувача:
100005718

Назва документа: НаПлагіат Bachelor's thesis Vdovychenko.docx

Кількість сторінок: 64 Кількість слів: 16309 Кількість символів: 110121 Розмір файлу: 1.29 MB ID файлу: 1014818695

4.94% Схожість

Найбільша схожість: 0.57% з джерелом з Бібліотеки (ID файлу: 1014689878)

3.59% Джерела з Інтернету

463

Сторінка 66

2.84% Джерела з Бібліотеки

325

Сторінка 71

0% Цитат

Вилучення цитат вимкнене

Вилучення списку бібліографічних посилань вимкнене

0% Вилучень

Немає вилучених джерел

Модифікації

Виявлено модифікації тексту. Детальна інформація доступна в онлайн-звіті.

Замінені символи

3

Протокол аналізу звіту подібності науковим керівником

Заявляю, що я ознайомився (-лась) з Повним звітом подібності, який був згенерований Системою виявлення і запобігання плагіату щодо роботи:

Автор: Vdovychenko Denys Oleksandrovyich

Назва роботи: "MANAGEMENT OF STAFF INCENTIVES IN A BUSINESS ORGANIZATION"

Науковий керівник: Ph.D., prof. Batenko L.P.

Підрозділ: Management Department

Коефіцієнт подібності: 4,94%

Після аналізу Звіту подібності констатую наступне:

- ☐ + виявлені в роботі запозичення є сумнійними і не мають ознак плагіату. Тому робота визнається самостійною і допускається до захисту;
- ☐ виявлені в роботі запозичення не мають ознак плагіату, але їх надмірна кількість викликає сумніви щодо цінності роботи і самостійності її автора. Роботу направити на доопрацювання;
- ☐ ▼ виявлені в роботі запозичення є недобросовісними і мають ознаки плагіату або в ній містяться навмисні спотворення тексту, що вказують на спроби приховування недобросовісних запозичень. У зв'язку з чим, робота не допускається до захисту.

Обґрунтування:

18.05.2023

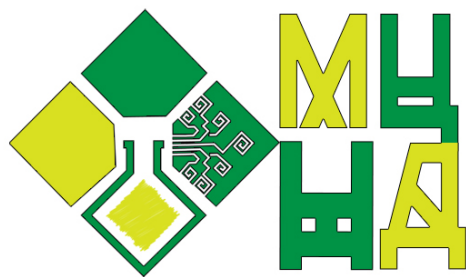
(дата)



(підпис)

Батенко Л.П

(ПІБ)



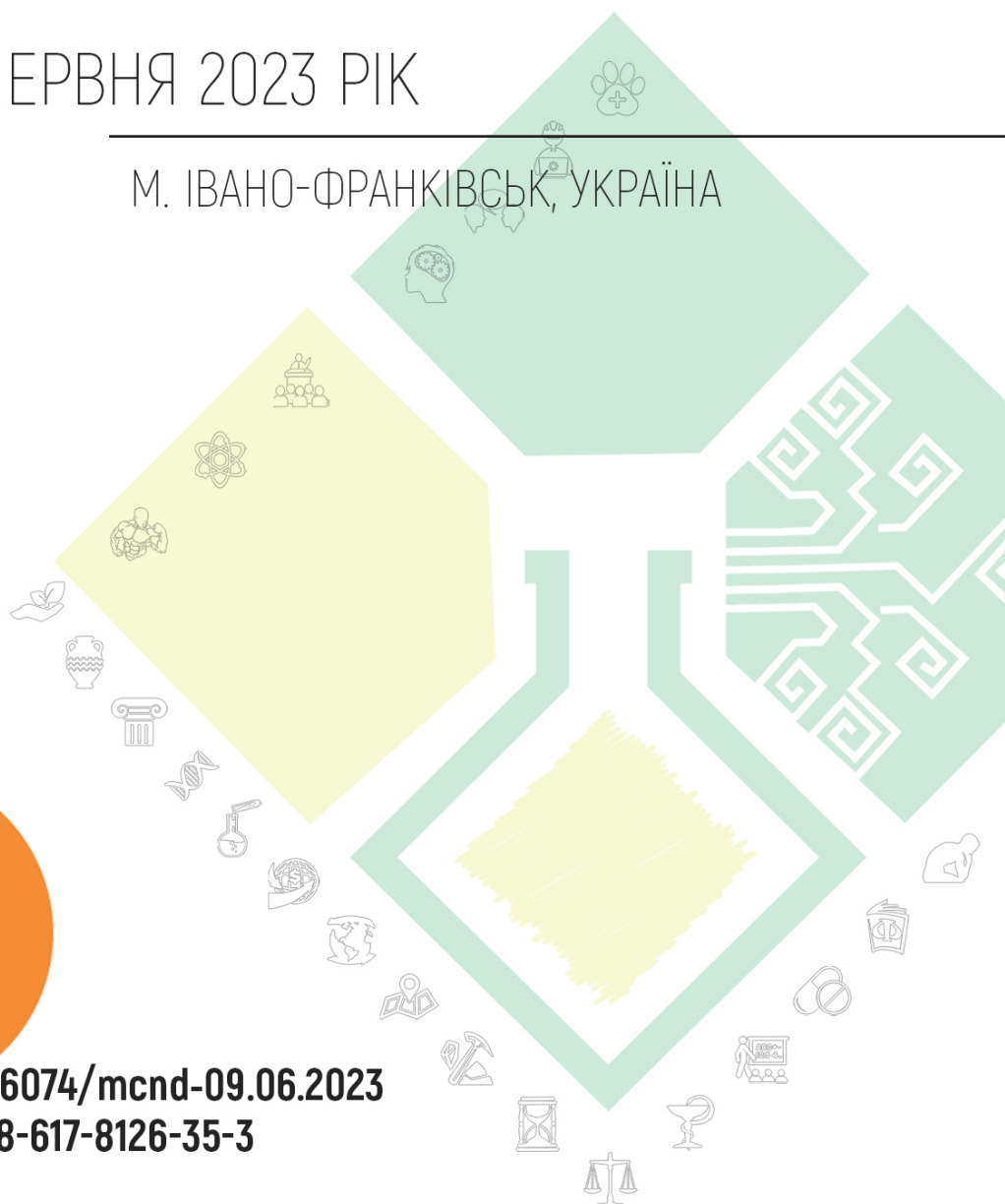
ПРОБЛЕМИ ТА ПЕРСПЕКТИВИ РЕАЛІЗАЦІЇ ТА ВПРОВАДЖЕННЯ МІЖДИСЦИПЛІНАРНИХ НАУКОВИХ ДОСЯГНЕНЬ

9 ЧЕРВНЯ 2023 РІК

М. ІВАНО-ФРАНКІВСЬК, УКРАЇНА



DOI 10.36074/mcnd-09.06.2023
ISBN 978-617-8126-35-3



РОЛЬ АКЦИЗНОГО ПОДАТКУ В ПОДАТКОВІЙ СИСТЕМІ УКРАЇНИ

Герич М.Р......42

ФІНАНСОВИЙ МЕХАНІЗМ НАЦІОНАЛЬНОЇ ЕКОНОМІКИ В УМОВАХ СТАЛОГО РОЗВИТКУ

Орищин Т.М.45

СЕКЦІЯ IV.

МАРКЕТИНГОВА ТА ЛОГІСТИЧНА ДІЯЛЬНІСТЬ

ЗМІНИ У ВИКОРИСТАННІ ЦИФРОВОГО МАРКЕТИНГУ В УКРАЇНІ В УМОВАХ ВІЙНИ

Витвицька О.М......49

СЕКЦІЯ V.

МЕНЕДЖМЕНТ, ПУБЛІЧНЕ УПРАВЛІННЯ ТА АДМІНІСТРУВАННЯ

STIMULATION OF BUSINESS ORGANIZATION STAFF UNDER THE CONDITIONS OF MARITAL LAW

Vdovychenko D.O., Iakovenko M.V......51

АДМІНІСТРУВАННЯ ПРОЦЕСАМИ ЕКОНОМІЧНОЇ БЕЗПЕКИ ФІНАНСОВОГО СЕКТОРУ: МЕТОДИ ОЦІНЮВАННЯ

Недобой С.Ю......57

НАЦІОНАЛЬНИЙ КООРДИНАЦІЙНИЙ ЦЕНТР ЄВРОПЕЙСЬКОЇ РАМКИ КВАЛІФІКАЦІЙ ДЛЯ НАВЧАННЯ ВПРОДОВЖ ЖИТТЯ: ЗАКОРДОННИЙ ТА УКРАЇНСЬКИЙ ДОСВІД

Семигіна Т., Рашкевич Ю., Солодка Н......59

ОЦІНКА ЕФЕКТИВНОСТІ УПРАВЛІННЯ РЕКРУТИНГОВИМИ ПРОЦЕСАМИ НА ПІДПРИЄМСТВІ

Кудельський В.Е......63

РЕБРЕНДИНГ ТУРИСТИЧНОЇ ДЕСТИНАЦІЇ ЯК СПОСІБ ПОДОЛАННЯ НАСЛІДКІВ РИЗИКІВ

Ярмола К.М......65

СЕЗОННІСТЬ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА ТА МЕТОДИЧНІ ПІДХОДИ ДО ЇЇ ЗГЛАДЖУВАННЯ

Сивораक्षा А.Ю., Щербина О.В.68

ТОП-МЕНЕДЖЕР У ПОДОЛАННІ НЕВИЗНАЧЕНОСТІ ЯК АМБІДЕКСТР КОНФОРМІЗМУ ТА НОНКОНФОРМІЗМУ

Юшин С.О......71

СЕКЦІЯ V. МЕНЕДЖМЕНТ, ПУБЛІЧНЕ УПРАВЛІННЯ ТА АДМІНІСТРУВАННЯ

STIMULATION OF BUSINESS ORGANIZATION STAFF UNDER THE CONDITIONS OF MARITAL LAW

Vdovychenko Denys Oleksandrovych

Student of the Faculty of Economics and Management
Kyiv National University of Economics named after Vadym Hetman, Ukraine

Iakovenko Maryna Viacheslavivna

Student of the Faculty of Economics and Management
Kyiv National University of Economics named after Vadym Hetman, Ukraine

Academic supervisor: Batenko Lyudmila Pavlivna

Ph.D., professor, professor of the Management Department
Kyiv National University of Economics named after Vadym Hetman, Ukraine

Relevance of the topic. Achieving significant results of the company's activity and overall business development are inextricably linked to the work of the staff and their level of motivation. Under crisis conditions, a certain level of motivation or, on the contrary, demotivation, can both save the business and, accordingly, create additional problems in the work process.

Problem statement. Wartime requires decisive actions from the management of enterprises, namely: acceleration of managerial decision-making, flexibility of management style, improvement of communication processes, ensuring the safety of employees, their mental health, maintaining their productivity, etc. All this requires the development of new staff stimulation tools. Given the fact that there is no experience of personnel management at Ukrainian enterprises under martial law, this creates new challenges for scientists in the field of management and administration.

Results of the study. For a long time in the post-Soviet countries, more attention was paid to material and financial resources, the development of the material and technical base to achieve common goals, and the staff was perceived as a tool that performs work. However, with the development of market relations, the fundamental role of personnel as a driving force for the prosperity of the enterprise became obvious, therefore the management began to pay more attention to the development of labor potential, personnel qualifications, working methods of motivational influence.

A full-scale war in Ukraine has a serious impact on the labor market. Under the crisis conditions caused by the martial state, the problems of labor resources became even more acute: a large number of people lost their jobs, many specialists emigrated, and those who remained at the workplace lost part of their earnings. According to the International Labor Organization (ILO), which is a UN agency, about 5 million people in Ukraine have lost their jobs [1]. Many specialists emigrated: after February 24, 2022, more than 8.3 million refugees left for Poland, Romania, Moldova, Germany, Hungary and Slovakia. At the same time,

approximately 6.3 million people have become internally displaced (as of December 2022) [2]. At the end of last year, the unemployment rate in Ukraine reached a record 33.3% [3]. In general, according to estimates, up to 70% of the population of Ukraine was negatively affected by hostilities [4].

In addition, according to the results of the labor market research of the European Business Association, which are shown in the figure 1, it can be seen that 26% of companies freeze development budgets, 16% of companies freeze bonuses and bonuses, and 11% of companies plan to reduce salaries [5].

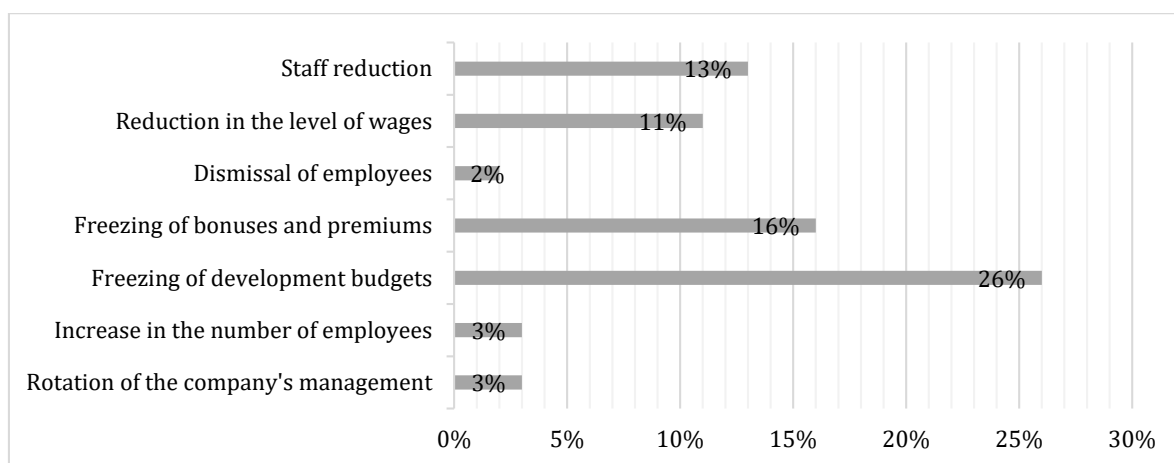


Fig. 1. **Staff changes have taken place/are taking place/planned for the near future**
Source: [5]

In addition, changes were made to the labor legislation, which corrects the activities of enterprises, organizations and persons working under an employment contract. Thus, on March 15, 2022, Law of Ukraine No. 2136-IX "On the organization of labor relations under martial law" entered into force [6]. Table 1 shows the main changes introduced by this Law.

Table 1

Changes in labor legislation during martial law

Condition	According to the old law	According to the new law
Form of employment contract	Usually in writing	The form is determined by agreement of the parties
Establishing a probationary period	It is forbidden to install certain categories	Can be installed by anyone
Transfer to another job/enterprise	It is allowed only with the consent of the employee	It is possible without the employee's consent
Working hours	It is determined by the rules of work schedule and shift schedules	Set by the employer
Normal working hours	No more than 40 hours/week	It can be up to 60 hours/week
Weekly uninterrupted rest	At least 42 hours	It can be 24 hours
The possibility of dismissal during the period of temporary incapacity/vacation	Not allowed	Possible
Number of working days	Set by an employer with a trade union	Defined by the employer
Annual leave	Minimum 24 days	May be limited to 24 days or denied at critical infrastructure facilities
Responsibility for non-compliance with payment deadlines	The employer is always responsible	The employer may not be liable if he proves that the violation was the result of force majeure

Source: compiled by authors based on [7,8]

Summarizing the factors that negatively affect the staff (figure 2), we can conclude that such crisis conditions undoubtedly become a threat to the existence of the business and affect its efficiency. Taking this into account, it is important for every employer to direct all efforts to preserve labor potential and adapt already existing management mechanisms. Staff motivation plays a significant role in increasing the efficiency of enterprises, however, currently, a large number of motivational tools are outdated due to a change in the focus of attention on other needs.

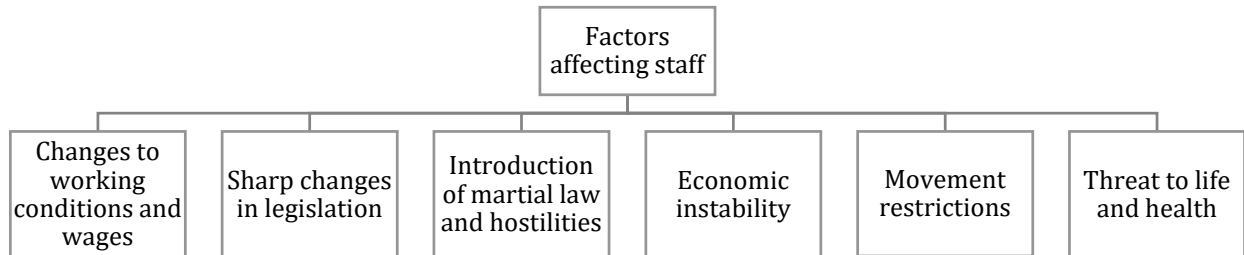


Fig. 2. Factors affecting staff

Source: compiled by authors

In order to gain a more complete understanding of the problem, let's consider the example of the company Synevo and its approaches to overcoming the problems of staff motivation during martial law.

Synevo is a medical laboratory belonging to the European holding Medcover. Employees and their interests are the main and most important priority of the internal policy of Synevo. Guided by the understanding of the social responsibility of business, the company ensures a high level of comfort and safety at workplaces in accordance with the norms of Ukrainian legislation on labor protection, maintains a decent level of wages and creates maximum opportunities for the professional development of employees. Actually, during the war, the company did not betray its principles and actively overcame the challenges of the military law.

During the war, Medcover helped more than 1,000 Ukrainians evacuate from the hot spots of our country, leave for Lviv, and in the future provided a reliable transfer outside the country. Medcover helped place and provided housing for Ukrainian workers and their families in Moldova, Romania, Poland, and Germany. In addition, our citizens were provided with everything necessary for a comfortable stay - water, food, clothes, medicine and toys for children. Every Ukrainian who needed medical assistance or examination received specialized assistance. Ukrainians who wanted to stay and work in the structures of these countries stayed. Workers were given jobs in Germany and Poland.

Synevo took care of the safety of its employees by taking the following steps:

- Suspending business in war zones and providing workers in safer places;
- Financial assistance in relocation to employees and their families;
- Premises with shelter or within walking distance;
- Development of clear algorithms for actions of employees during air alarms and emergency situations;
- Optimization of other processes in the company to ensure compliance with safety rules.

The main challenge faced by Synevo was to support and retain the staff. Specialists who have worked for many years with the company, whom the company trained and

invested in, are very valuable and have a lot of experience. If people are laid off, it will be very difficult to find qualified staff in the future and it will take a long time to train new staff.

Synevo always paid the employees salaries. In total, it paid more than 70 million hryvnias in wages across the country. And it paid more than 35 million hryvnias in various taxes and fees, while having zero income. At the time of the war, the company employed about 2,800 people.

After a full-scale invasion, the company lost half of its previous income, but expenses remained at the same level, the company structure no longer needed so many people, so it was decided to lay off about 1,000 people in various departments: PR department, business analytics, marketing, partly sales department and medical staff.

For February-March 2022, the company paid the wages of employees in full, despite the fact that the company's income decreased by 98%. In the following months, wages were reduced by 50%. Wages were systematically raised month by month and only in October they returned to pre-war wages. In the future, the company plans to increase wages due to significant inflation.

The tension and fatigue of war, blackouts and forced relocations in 2022 added to the work stresses. In addition to the psychological consequences of war, such problems as professional burnout, conflicts, disputes, issues related to poor communication, etc., do not disappear anywhere. The company organized webinars on reducing anxiety levels, as well as first aid courses.

The imposition of martial law canceled additional public holidays. In order to reduce the level of tension and increase the level of motivation, the company adjusted schedules in such a way that employees had an additional day off or a reduced working day.

Synevo also started the process of developing a new KPI system, which is one of the most universal in terms of monitoring, evaluating and motivating personnel: it sets clear, achievable during the war and well-measured goals that will be directly correlated with the evaluation system. Synevo records personal and team achievements of employees. After all, the evaluation system is necessary not only for the purposes of remuneration, but also in order to transparently and clearly convey how successful an employee is, how he copes with tasks. The realization that he managed to achieve the desired result and make his contribution to the work of the team, especially in a difficult time, is an excellent motivation for the working staff.

Despite the effectiveness of Synevo in stimulating personnel during martial law, the following problems can be identified: uncertainty and fear; job security and layoffs; salary reductions and financial concerns; psychological consequences and stress; impact on work-life balance.

Martial law conditions can be very stressful and stressful for staff, so employee motivation is an important aspect of management in such situations. Focusing on the basic needs of people, we proposed employee motivation strategies using Maslow's hierarchy in an innovative way, motivating Synevo employees on all 5 levels of the pyramid: physiological needs, safety, love and belonging, respect and self-realization. (Figure 3). Martial law motivation strategies are aimed at allaying staff fears, ensuring job security, reducing financial problems, maintaining psychological well-being and improving work-life balance.

In addition, it is necessary to ensure effective exchange of information with employees and create feedback mechanisms to increase the feeling of control over the situation. It is also worth considering the individual needs and circumstances of each employee, as each person may respond to martial law differently.

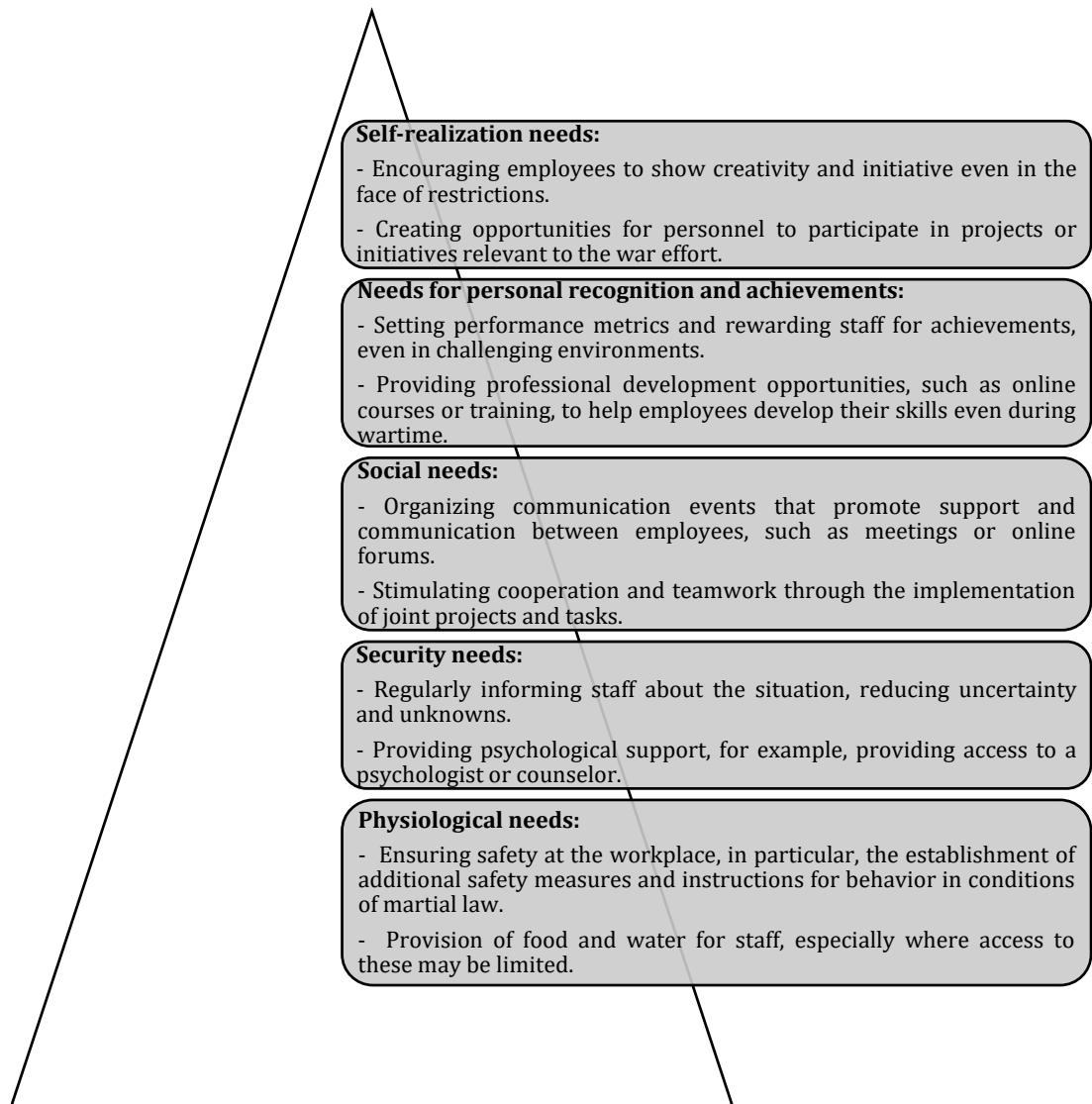


Fig. 3. **Staff motivation strategies in martial law based on Maslow's pyramid of needs**
Source: compiled by authors

The use of personnel motivation strategies based on Maslow's pyramid of needs in the conditions of martial law is important and has several valid arguments:

1. **Contributes to workforce retention:** Martial law can create uncertainty, fear and insecurity, which can lead to low motivation and employee dissatisfaction. Using Maslow's pyramid of needs helps identify and satisfy the needs of staff, providing them with a sense of security, stability and control over the situation. This can preserve the workforce and reduce the likelihood of losing valuable employees.

2. **Increases efficiency and productivity:** Satisfying basic needs helps focus and increase work productivity. If employees feel stable and secure in the workplace, they focus on their duties and are more motivated to achieve their goals.

3. **Reduces the risk of psychological problems:** Martial law can cause significant stress and psychological problems among personnel. Taking into account the needs of social interaction and psychological support in the workplace can help reduce the risk of stress and improve the psychological state of employees.

4. **Supports team spirit and cooperation:** Employing strategies that promote social needs can support team spirit and cooperation in martial law. Joint events, communication channels and facilitating interaction between employees contribute to building a positive

and supportive work environment.

5. Improves work-life balance: Martial law conditions can affect the work-life balance of personnel, especially due to heavy workloads and uncertainty. Providing opportunities for personal development, rewarding achievements and streamlining work processes can help reduce the impact of martial law on work-life balance.

Overall, using motivational strategies based on Maslow's pyramid of needs can help ensure stability, increase productivity, and improve employee well-being in a martial law environment.

Conclusions. Martial law has hit business extremely hard, but despite this, some enterprises have already adapted to the new requirements and continue to work. However, in addition to solving financial problems, managers should pay attention to the transformation of the already existing management system at the enterprise and create an effective motivational algorithm. Since the employee's psyche is the most vulnerable in crisis conditions, motivational tools should be mostly aimed at satisfying the basic needs of employees.

Despite the difficult times, the newly introduced incentive and incentive tools should comprehensively solve the problem of motivating employees: from reducing organizational stress to improving the company's reputation, increasing trust in management and team cohesion.

References:

1. International Labour Organization. Ukraine crisis. URL: https://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS_844625/lang-en/index.htm (viewed on: 01.06.23).
2. ReliefWeb. Ukraine Humanitarian Crisis. URL: <https://reliefweb.int/topics/ukraine-humanitarian-crisis> (viewed on: 01.06.23).
3. Ukrinform. Economy. URL: <https://www.ukrinform.ua/rubric-economy/3654271-riven-bezrobitta-v-ukraini-stanovit-30-minekonomiki.html> (viewed on: 01.06.23).
4. The Vinna Institute for International Economic Studies, Russia, and Ukraine. Assessment of the Humanitarian, Economic and Financial Impact in the Short and Medium Term, Policy Notes and Reports No. 59, April 2022 Wiiw: web-site. URL: <https://wiiw.ac.at/russia-s-invasion-of-ukraine-assessment-of-the-humanitarian-economic-and-financial-impact-in-the-short-and-medium-term-p-6132.html> (viewed on: 01.06.23).
5. European Business Association: Study of the labor market of Ukraine. URL: https://eba.com.ua/wp-content/uploads/2022/05/Doslidzhennya_analiz-rynku-pratsi.pdf (viewed on: 01.06.23).
6. On the organization of labor relations under martial law: Law of Ukraine No. 2136-IX as of July 19, 2022 // Verkhovna Rada of Ukraine. URL: <https://zakon.rada.gov.ua/laws/show/2136-20/ed20220719#Text> (viewed on: 01.06.23).
7. Code of Labor Laws of Ukraine as of October 3, 2022 // Verkhovna Rada of the Ukrainian SSR. 1971. No. 322- VIII. URL: <https://zakon.rada.gov.ua/laws/show/322-08#Text> (viewed on: 01.06.23).
8. On the organization of labor relations under martial law: Law of Ukraine No. 2136-IX as of July 19, 2022 // Verkhovna Rada of Ukraine. URL: <https://zakon.rada.gov.ua/laws/show/2136-20/ed20220719#Text> (viewed on: 01.06.23).