

CONCEPTUAL APPROACH TO INCREASE EFFICIENCY OF LABOUR COSTS BASED ON THE STRATEGY

A.Polonsky, T.Polonskaya
polonskatv@mail.ru

In article the conceptual approach to increase of efficiency of expenses for payment is considered; the analysis of dependence of expenses for payment from strategists of development of the enterprise is carried out; key factors of success of the enterprise are defined.

Keywords: expenses, payment, strategy, key factors of success.

Currently in Ukraine, the main goal of the policy proceeds is limiting effective demand. This has important economic challenge to stimulate production volumes increase.

Therefore, the formation of the funds allocated for wages, must be taken into account national and sectoral regulators, specific industries, and final results of the work of the enterprise.

Mechanism of regulation of consumption of the enterprise fund that operates has stabilizing nature; however, the disagreement between the regulated framework and socio-economic conditions, labor force, which folded, makes its use economically unjustified.

In industrial enterprises the share of payroll in the fund consumption is 85-90%, which means the formation of labor necessitates the establishment of their close dependence on the final results of the business of manufacturing and production, which fully meets the insight, wages prices as an important resource of production - labor and of payment for labor. Based on strategic analysis we have defined areas of activity of Co LTD "Dick", which provides strategic growth of the company to meet strategic objectives (Tabl. 1).

Table 1. Characteristic activities Co Ltd "Dick" in the planned growth strategy

№	Activity	Explanation of perceptivities of the choose
1	Manufacture and installation of refrigeration equipment for supermarkets and hypermarkets turnkey	Construction of super-and hypermarkets now growing. 70% of turnover is the average grocery store products, which can store only at medium (0 ... +8 ° C) and low (0 ... - 24 ° C) temperatures. Under this kind of activity provides: - a wide range, functionality, design, reliability and best price of comparable quality - the presence of experience in enterprise integration supermarkets representation based technical documentation - the presence of a qualified consultant to the equipment, line equipment technology requirements - efficiency of supply - the availability of installation equipment, expertise in the design of accommodation facilities, to receive assistance in the implementation of dismantled equipment - the possibility of progress payment - warranty and after-care
2	Cooling equipment with built-in units for small shops	Each unit of this equipment has a cooling unit, inside windows, cabinets, mountains, chests and so on. Such equipment is easy and convenient, demand, but is profitable only for small shops
3	Manufacturing equipment for deep freeze	The enterprise should develop the technology and competence associated with the release of such equipment. This is due to the fact that for competitive advantage retailers spend significant means of cooling drinks in summer and extend the park equipment for deep-frozen products, successfully develop their own mini-production of semis
4	Manufacturing vertical low temperature inflection cases for trading companies, breweries	Low wardrobe trunk of the competition because of its fundamental structural differences - they are installed vertically. This difference at the same effective volume allows > < save trading floor and allows a large number of shelves to put in a closet much larger inventory than in a horizontal freezer (chest). Low cabinets are available in a range from 350 to 1400 liters. The widest must submit a 400-liter model low cabinets. This is the best ratio price / Capacities ". In Ukraine, currently holds only low cabinets Ltd. Dahaz Group
5	Service servicing refrigeration of the own production and other manufacturers	Availability of installation equipment, assistance in designing equipment placement, to get help in implementing dismantled equipment, warranty and after-care maintenance.
6	Production of medium temperature inflection refrigerated cabinets	HIGH cabinets (from 0 to - 8 ° C) used as a refrigeration chamber. They are in demand in restaurants, cafes, shops, although the demand starts to fall

Characteristic activities Co Ltd "Dick "in the planned growth strategy.

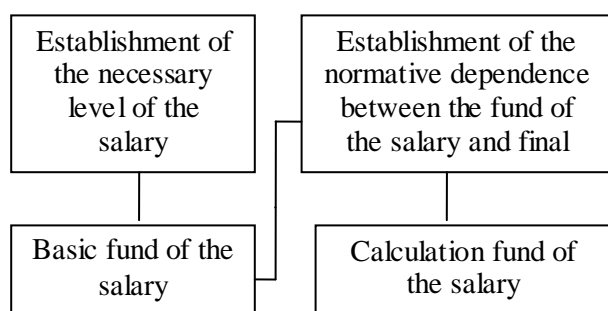


Fig. 1. Formation of the planned payroll in the company

Basic payroll is based on average base salary average number of employees in the base period. To ensure a constant comparison with the base, the calculation of cumulative inputs from the beginning of the year.

As a base unit wage should use the minimum level of wages, which entered differentiated sectors of the economy. This approach to the definition of the basic wage bill has the following advantages in comparison with the procedure that works:

First, take into account the requirements of social justification required value of wages; second, creating a real reasonable basis for further regulation of wages, depending on the final results of the enterprise; in - the third time, increasing the catalytic importance of salaries.

Further increase payroll *ceteris paribus* possible only through the growth of output and productivity. So the next stage of financial remuneration is the basic economic rationale regulation payroll.

Economic justification includes, choice of indicator volume production, which is determined by productivity and payroll forms, and establish regulatory relationship between payroll and the end results of the company.

As the final results of the company we take the volume of output (services) in comparable prices since the beginning of this year. Sustained increase in production volume and production is essential for the task of economic stabilization. Virtually the growth of production being equal (including structural changes, with stable prices) achieved in two ways: increasing the supply of labor used in production and increase productivity. Therefore, method-specific planning and analysis of output growth, which has traditionally formed, the company based on the account of two factors: intense - and extensive labor productivity - the number of workers.

Increased volume of production due to labor productivity creates real opportunities for higher wages, increasing production volume due to the growing number leads to proportional increase in payroll. Given their different effects on size of payroll, these factors of economic justification of its regulation should be considered separately. Adjust the base salary fund, depending on the number of changes in the ratio to one another. It depends on changes in productivity and should start from the principle of adjusting outstripping productivity growth compared with growth of average wages.

It should use the standard increase payroll, depending on the growth of production. Since the base unit payroll determined based on the minimum wage, which must be guaranteed by the employee, in the case of lower volume production base payroll can only decrease due to reduction in use of labor (number employees). Companies with the transition to market relations should provide employee benefits and minimum rates of salaries, resorting to bank loans without a financial one. This approach will allow for social protection.

Such a methodical approach to the justification of the estimated value of the enterprise wage bill is especially true in state regulation of workers incomes.

Regulation mechanism that operates at present, places restrictions on consumption Fund Company. To determine the baseline consumption fund company must substantiate the value of basic allowances and incentives that are not included in payroll, but are included to fund consumption. First of all welfare payments and dividends. Payroll should be closely associated with the end results of the company through such an important indicator of efficiency, as productivity. Today the organization - seeking and applying approaches that help ensure the success of their SRM initiatives. One such approach is the balanced system of indicators of labor costs (VSS).

VSS, first proposed in 1992 by Robert Kaplan (Robert Karlan) and David Norton (David Norton), is a comprehensive system of indicators, which cleverly combines the long-term strategic objectives and evaluates the specific short-term tactics, indicators and activities that stimulate the implementation strategy. VSS evaluation focuses on four closely related areas of strategy, called perspectives (Financial, consumers, and the internal organization of training and staff development). In typical VSS each prospect will have the key success factors and relative indicators that stimulate the comprehensive

implementation of a particular term, both entrepreneurial and strategic execution. Examples of key success factors and indicators of

SRM, which may occur in the approach using VSS, include the following elements, presented in the table. 2.

Table 2. Key factors of the success and indicators which show it in the presence of effective management of the costs

Perspective of CRM	Key factor of the success	Indicator
The focus on the financial results	The maximization of the profits	The profits got from the increasing of the productivity of the worker's job
The focus on the internal organization	The maximization of the quality of the production	The level of sales and services (%), cost of product
The focus on the studies and the development of the stuff	Growth of the satisfaction of the employers, growth of SRM core competence	Very satisfied employers (%), availability of key qualifications (%)

Basic profits of the using BSC (results from Metrus Group) are showed at the table 3.

Table 3. Basic profits from the using of BSC

Indicator of success	Companies which use B8C	Companies which don't use B8C
The perception of the organization as an expert on a particular industrial sector over the past three years	74%	44%
The success of recent attempts to introduce changes	97%	55%
A clear consensus on strategy among senior management	93%	37%
Effective communication of strategy within your organization	60%	8%

The results clearly demonstrate that the use of VSS control strategy for high-performance displays and enables corporations to occupy leading positions for long periods of time. What triggered this scorecard? There are six key reasons that explain this:

1. Improving coordination of action at the strategic level. VSS eliminates ambiguities and controversies around the strategic concepts and facilitate understanding and consensus between senior managers.
2. All language transfer strategies and key success factors. VSS provides a precise language for the transparent transfer of information to all levels of the organization's objectives and ways of their implementation.
3. Consistent and focused organization actions. VSS continuously focuses on organizing events and activities that encourage strategic execution.
4. Increased rate of successful change. VSS provides unambiguous feedback on the progress of change that improves the success rate

and the rate at which changes occur.

5. Improved ability to predict. Indicators VSS focused not only on results but also on specific factors (drivers) these results. These early warning indicators "greatly improve the ability of future results and evaluate the onset to prevent possible negative consequences.
6. 360 ° (Comprehensive) focus on the result. VSS heads positioned so that they have seen how actions taken in the direction of a strategic perspective or process, influence the results of another.

VSS is a powerful system of strategic indicators, while it can be modified to maximize its effect on the SRM. For best practice implementation indicators SRM, VSS requires modifications in three important areas:

- System of indicators of labor costs should be the basis of each consumer segment, defined for SRM.
- Perspective on the internal organization should focus specifically on basic SRM

functions and processes, such as marketing, sales and services.

- System of indicators of labor costs to monitor all components of payroll.

Successful use VSS SRM requires careful planning and execution of five basic steps:

Step 1: Identify SRM strategy. Achieving consensus on the level of senior management on strategic SRM tasks and objectives, for each target segment. Clear articulation and transfer SRM strategy for all employees.

Step 2: Select Strategic SRM performance. Choosing the best indicators of success for each strategic objective SRM.

Step 3: Consistent implementation of the strategic parameters of SRM.

Strategic SRM parameters directly related to the effective functioning indicators, teams and employees.

Step 4: Implementing Help SRM application. Implemented an effective system for obtaining and presentation of the strategic operation SRM.

Step 5: Adoption of SRM performance in organizational culture of the company is clear that

system performance is the key to maximizing the strategic execution.

Industry Experts say that an effective system performance SRM is one of four main factors of successful CRM. Study fully supports this hypothesis.

VSS with these modifications still provides a powerful support system of indicators for SRM. In addition, the evaluation approach VSS enables organizations to quickly and continuously operate and identify the processes and performance as the emergence of the need for improvement to maximize the performance of SRM strategy and impact of SRM (SRM ROI).

With the development of market mechanism and as far as the economic situation will change the formation of funds that are sent to labor. In our opinion, while promising direction is to move to standards specific wage costs per unit of volume production. They guarantee that the end results of achieving high production and economic activity accompanied by a corresponding increase of remuneration for employees.

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