

*Когда наука достигает какой-либо вершины,
с нее открывается обширная перспектива
дальнейшего пути.*

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Механізм регулювання економіки

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THE STUDY OF EFFECTIVE LEADERSHIP STYLES IN MONGOLIAN COMPANIES

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The development prospects and economic situation in Mongolia have been analyzed. The issue of the low level of economic freedom due to inefficient management has been identified. It hinders the development of the country as a whole and of individual companies in particular. The research has substantiated that the primary task of the management of companies is to determine the most effective style of leadership, taking into account national peculiarities.

A sociological survey has been conducted which has determined the characteristics of personnel management in companies of Mongolia and Europe. The level of employee motivation and competences in Europe and Mongolia has been studied. The results of the questionnaire data processing have shown that the highest level of motivation of employees is in European companies. This indicates a higher level of management compared to Mongolia, which positively affects labor productivity and the efficiency of companies.

In Mongolia, the majority of respondents have a medium level of competences, which requires greater involvement of the manager in the formation of a competent and motivated employee. In Europe, the level of competence is high. A high level of competences combined with a high level of motivation indicates the effectiveness of personnel management.

Effective leadership styles have been defined by the proposed methodology on the basis of the study of motivation level, employees' competences, company life cycle. Comparison of effective and actual styles of leadership has been made, the causes of their inconsistency and threats to the company efficiency have been revealed. In European companies, a liberal style of leadership predominates, which is justified, since the actual leadership style corresponds to the effective style. In Mongolia, with a medium level of employee motivation and competence, an effective style of leadership for the majority of respondents is the democratic one, while the authoritarian style actually prevails.

Keywords: *personnel, leadership style, motivation, competence, labor productivity.*

ДОСЛІДЖЕННЯ ЕФЕКТИВНИХ СТИЛІВ КЕРІВНИЦТВА В КОМПАНІЯХ МОНГОЛІЇ

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Проаналізовано перспективи розвитку та економічний стан Монголії. Ідентифікована проблема, пов'язана з низьким рівнем економічної свободи, викликаним неефективним менеджментом, що стримує розвиток

країни в цілому та окремих компаній зокрема. Обґрунтовано, що першочерговим завданням менеджменту компаній є визначення ефективного, найбільш дієвого стилю лідерства з урахуванням національних особливостей.

Проведено соціологічне опитування шляхом анкетування, за результатами якого визначено особливості управління персоналом у компаніях Монголії та Європи. Досліджено рівень мотивації і компетентностей працівників в Європі та Монголії. На підставі результатів анкетування визначено, що найвищий рівень мотивації спостерігається у працівників компаній Європи. Це свідчить про більш високий, порівняно з Монголією, рівень менеджменту, що позитивно позначається на продуктивності праці та ефективності діяльності компанії.

У Монголії велика частина респондентів має середній рівень компетентностей, що вимагає більшої участі керівника у формуванні компетентного та мотивованого працівника. В Європі рівень компетентності знаходиться на високому рівні. Високий рівень компетентностей у поєднанні з високим рівнем мотивації свідчить про ефективність управління персоналом.

На основі дослідження рівня мотивації, компетентностей працівників, життєвого циклу компанії за запропонованою методикою визначено ефективні стилі керівництва. Проведено порівняння ефективних і фактичних стилів керівництва, виявлено причини їх невідповідності та загрози для ефективності діяльності компанії. У компаніях Європи спостерігається переважно ліберальний стиль керівництва, що у всіх випадках є виправданим, оскільки фактичний стиль керівництва відповідає ефективному. У Монголії за середнього рівня мотивації та компетентності працівників ефективним стилем керівництва для більшості респондентів є демократичний, в той час як фактично переважає авторитарний стиль.

Ключові слова: персонал, стиль керівництва, мотивація, компетентність, продуктивність праці.

ИССЛЕДОВАНИЕ ЭФФЕКТИВНЫХ СТИЛЕЙ РУКОВОДСТВА В КОМПАНИЯХ МОНГОЛИИ

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Проанализированы перспективы развития и экономическое положение Монголии. Идентифицирована проблема, связанная с низким уровнем экономической свободы, вызванным неэффективным менеджментом, что сдерживает развитие страны в целом и отдельных компаний в частности. Обосновано, что первоочередным заданием менеджмента компаний является определение эффективного, наиболее действенного стиля лидерства с учетом национальных особенностей.

Проведен социологический опрос путем анкетирования, по результатам которого определены особенности управления персоналом в компаниях Монголии и Европы. Исследован уровень мотивации и компетентностей работников в Европе и Монголии. На основании результатов анкетирования определено, что наивысший уровень мотивации наблюдается у работников компаний Европы. Это свидетельствует о более высоком, по сравнению с Монголией, уровне менеджмента, что положительно сказывается на производительности труда и эффективности деятельности компаний.

В Монголии большая часть респондентов обладает средним уровнем компетентностей, что требует большего участия руководителя в формировании компетентного и мотивированного работника. В Европе уровень компетентности находится на высоком уровне. Высокий уровень компетентностей в сочетании с высоким уровнем мотивации свидетельствует об эффективности управления персоналом.

На основе исследования уровня мотивации, компетентностей работников, жизненного цикла компании по предложенной методике определены эффективные стили руководства. Проведено сравнение эффективных и фактических стилей руководства, выявлены причины их несоответствия и угрозы для эффективности деятельности компании. В компаниях Европы наблюдается преимущественно либеральный стиль руководства, что во всех случаях является оправданным, поскольку фактический стиль руководства соответствует эффективному. В Монголии при среднем уровне мотивации и компетентности работников эффек-

тивним стилем керівництва для більшості респондентів є демократичний, в той час як фактично переважає авторитарний стиль.

Ключевые слова: персонал, стиль керівництва, мотивація, компетентність, продуктивність праці.

Activity and success of any enterprise and organization, the level of the country's economy depend primarily on work of the leader at different levels – his leadership abilities and leadership style.

It is the chosen style of leadership that influences motivation of the subordinates, their attitude to work, productivity level and quality, discipline, teamwork and much more. Inadequately chosen leadership style demotivates subordinates, reduces the effectiveness of their work and does not provide an opportunity to achieve the set goals.

The study of leadership phenomenon lasts more than two hundred years. A huge number of works of foreign and Ukrainian scientists, including Vergiles E. V. [1], Vikhanskiy O. S. [2], Vlasenko T. A. [3], Hryshchenko I. M. [4], Koloskov I. A. [5], Krylova T. A. [6], Lohunova M. N. [7], Luhova V. N. [8], Markova N. S. [9], Matiushenko Yu. V. [3], Naumov A. I. [2], Taylor F. W. [10], Filonovich S. R. [11] and others, have been devoted to it.

Despite the high level of theoretical research on the phenomenon of leadership, the problem of managing the practical aspects of the issue under study has not been solved yet. In particular, it concerns the choice of an optimal leadership style, which will ensure that the labor and material resources are rationally used, and the maximum economic effect is achieved.

The aim of the article is to identify effective leadership styles in companies of Mongolia by studying the best practices in personnel management in European companies and the possibility of its implementation in Mongolian companies.

Since 2014 Mongolia's economy has been in crisis: GDP and GDP per capita have been declining. Over the past four years the rate of decline according to these indicators was 12 % and 16 % respectively [12].

In 2017, according to the International Monetary Fund [13], there was an economic recovery. The economy was recovering better than expected due to the increasing external demand and the return of confidence.

In 2016 the national debt of the country almost achieved 100 % of GDP, the exchange rate depreciated by more than 20 %. In 2017 the increase in external demand for coal and rise of raw material prices caused a significant increase in economic activity. Steady implementation of the second stage of reconstruction of primary industry, namely, copper mining, led to an increase in investment and production volumes. The financial deficit declined sharply due to a significant increase in revenues and strict expenditure controls, which helped to reduce public debt to about 85 % of GDP. The implementation of the Economic Recovery Program with the great support of key donors and the IMF helped

restore confidence and ensure the stabilization of the economy.

Against the backdrop of economic stabilization, the dynamics of indicators that characterize the effectiveness of business and determine the country's development potential – the business index and the economic freedom index, is less encouraging.

The value of the economic freedom index, which characterizes freedom of business, trade, freedom from government, tax, monetary, financial freedom, freedom of investment, protection of property rights, freedom from corruption, freedom of labor relations, decreased by 5.2 points in 2010 – 2017. As a result, Mongolia dropped by 40 positions – to 128th country in the world (Fig. 1) [12].

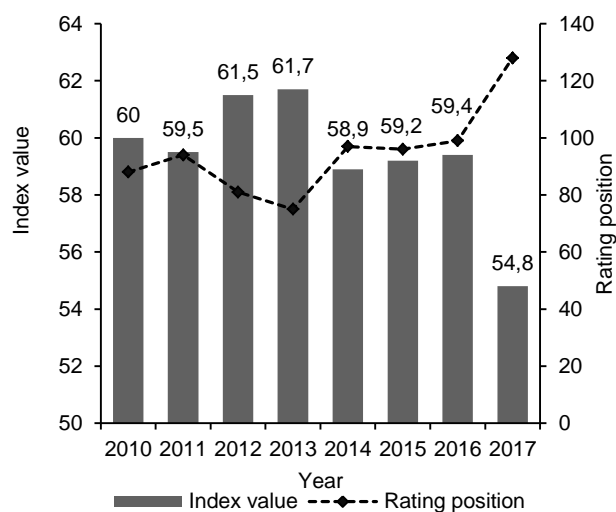


Fig. 1. The dynamics of the economic freedom index in Mongolia

In 2017, the index value was 54.8, which identifies Mongolia as a "mostly unfree country".

The analysis shows that there are positive economic trends and prospects for Mongolia, but the low level of economic freedom caused by inefficient management hinders the development of the country as a whole and individual companies and organizations in particular. Therefore, the primary task of company management is to determine the most effective leadership style taking into account national peculiarities, and to develop measures for its implementation.

A sociological survey was conducted to identify the features of leadership styles in Mongolian companies. The sociological survey was conducted by means of an absentee questionnaire via the worldwide Internet. The merits of the questionnaire include: comparative profitability;

the possibility of reaching large groups of people; applicability to the most diverse aspects of people's lives; good formalization of the results; the minimum influence of the researcher on the interviewee; efficiency; saving money and time. This research method was used due to the mentioned advantages.

According to F. Taylor [10], scientific management is the art of knowing exactly what is to be done and how to do it in the best and cheapest way. The use of the best practices of the problems under study will help to rationalize material costs. Using knowledge, technologies, methodologies from other countries makes it possible to cut costs, increase profits, optimize the organizational structure, and choose an effective development strategy. Therefore, in the study of effective leadership styles in Mongolian companies, the best practices in personnel management of companies of the European Union were used.

The geography of the survey is presented by companies of Ukraine, Mongolia, Sweden, Austria, Great Britain.

In order to identify national features of leadership styles in Mongolian companies, a survey was conducted, in which representatives of top management, middle and lower management took part. In the structural ratio, top managers account for 7 %, middle managers for 43.7 %, low-level managers for 49.3 %.

The sample for the study consists of 92 people, who are employees of tertiary industry, intellectual production, production, trade, transport, construction, education, IT. The largest part of the respondents are workers in the tertiary industry (29.6 %) and intellectual production (26.8 %).

In the methodology offered by the authors, an effective leadership style in the company is determined on the basis of two parameters:

- 1) stages of personnel development;
- 2) stages of the company's life cycle.

In turn, the development stages of personnel depend on the level of motivation and competence [14].

Therefore, in order to determine the effective leadership style during the survey, respondents were asked to answer the questions about the level of satisfaction with motivational factors, the level of the acquired competences, the stages of the company's development, and the actual leadership style.

The employees' level of motivation was determined by the degree of satisfaction with such factors as: material (F1); the proximity of work place (F2); promotion prospects (F3); possibility of further training (F4); flexible (convenient) working hours (F5); the possibility of self-realization (F6); comfortable working conditions (F7); favorable relations with the immediate boss (F8); recognition of merit by colleagues and management, a sense of importance in the team (F9); work in accordance with education (F10); work in accordance with their interests/abilities (F11); favorable psychological climate in the team (F12). The results of determining the level of satisfaction with motivational factors in the companies of Mongolia and Europe are shown in Fig. 2 and 3 respectively.

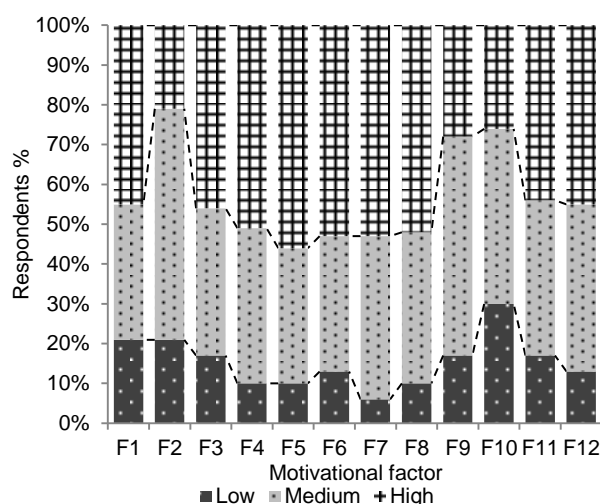


Fig. 2. The level of satisfaction with motivational factors in Mongolian companies

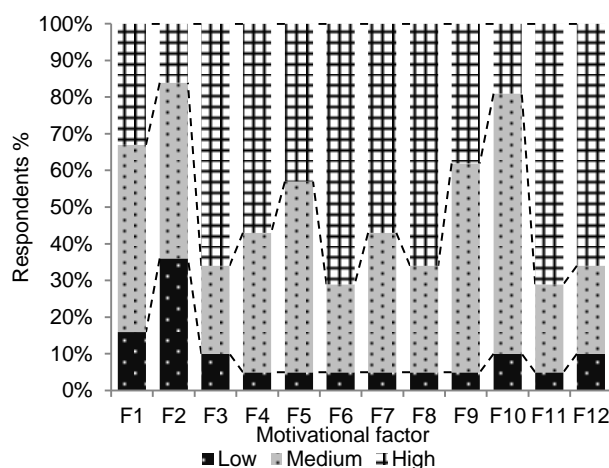


Fig. 3. The level of satisfaction with motivational factors in companies of Europe

According to the results of the survey, the highest level of satisfaction with almost all motivational factors is observed in companies of Europe. The exception is the proximity of work place, according to which the low level of satisfaction in Mongolian companies is 21 %, and in European companies it is 36 %. In Mongolia, the lowest level of satisfaction is that with the factor "work in accordance with education": for 74 % of respondents, the satisfaction is at a low and medium level. This problem is caused by the inflexibility and immobility of the Mongolian education system, and as a result, people have to work in jobs other than their specialities.

In general, the highest level of employee motivation in Europe indicates a higher level of management than in Mongolia, which positively affects the productivity of labor and the efficiency of companies.

The next stage of the study was to determine the level (low, medium, high) of the employees' competences

according to the criteria: the ability to solve professional problems effectively (C1); the ability to use modern educational technologies, methodical techniques and their life-long improvement (C2); creative, design, research skills (C3); the ability to communicate directly and have feedback (C4); the ability to establish contact with colleagues (C5); the ability to develop a strategy, tactics and techniques for interacting with people, organize their activities to achieve goals (C6); the ability to persuade, to stand one's ground (C7); oratory skills, oral and written literacy, public presentation of the results of their work, selection of adequate forms and presentation methods (C8); the ability to effectively search, structure and adapt information to the characteristics of the company's activities (C9); the ability to use computer and multimedia technologies (C10); the ability to effectively use legislative and other regulatory legal instruments (C11).

Fig. 4 and 5 demonstrate the difference in the level of employee competence in Mongolia and Europe.

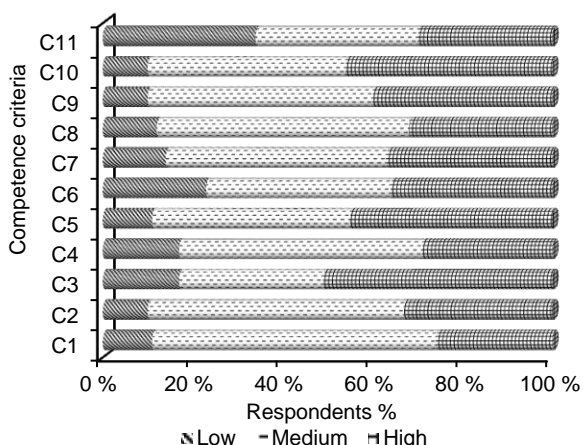


Fig. 4. The level of employee competence in Mongolia

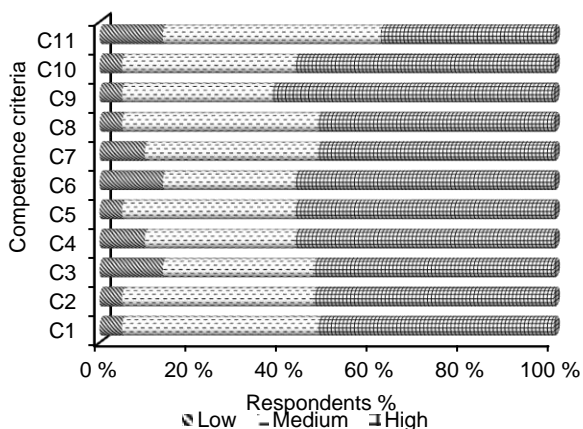


Fig. 5. The level of employee competence in Europe

The level of employee competence in Europe prevails over the level of competence in Mongolia by all criteria. The prevalence ratio is calculated as the ratio of the percentage of highly competent employees in Europe to

the percentage of highly competent employees in Mongolia, and for each criterion it is 1.3 – 2. The exception is the criterion C3: creative, design, research skills, for which the prevalence ratio is at the level of 1.04. This means that creative, design, research skills are developed at almost the same level for employees in Mongolia and Europe.

The number of positive responses was calculated for each level of the acquired competences. The level that scored the dominant number of positive responses, corresponds to the level of employee competence.

In Mongolia, the majority of respondents (46 %) have a medium level of competence, which requires more involvement of the leader in the formation of a competent and motivated employee. In Europe, the level of competence is high. A high level of competence combined with a high level of motivation indicates the effectiveness of personnel management.

To determine the stage of the company's life cycle, respondents were asked to give a positive or negative answer to the statements that characterize a certain stage of the company's development. For the stage of introduction, the following statements were selected: absence of rigid laws and traditions both within the company and in the market; lack of a company mission and development strategy; a significant proportion of dilettantism; the main personnel motivation is enthusiasm; lack of organizational culture of the company; recruitment; acquisition of fixed assets.

For the stage of growth, the statements were as follows: active market development; growth of integration; awareness of the mission and formation of the company's development strategy; development of the basis of organizational culture; increase in the number of employees; division of labor and growth of specialization; the formation of rules for mutual coexistence as members of the organization, and in relation to the subjects of the external environment.

For the stage of maturity, the following statements were offered: the expansion of the range of products and the range of services provided; the creation of new units; the organizational structure of the company becomes more complex and hierarchical; successful work on the basis of already used technology, forms and methods of management; stable sales and profit; low staff turnover.

For the stage of decline, the respondents were asked to assess such factors as slowing growth and structural changes; a drop in sales; decrease in profit; high staff turnover; high probability of company bankruptcy; reorganization of the company.

The stage of the company's life cycle was determined on the basis of the percentage of positive responses in each block. The block where the calculated percentage is the largest, characterizes the stage of the company's life cycle.

The final stage of the study was to identify and compare the actual and effective leadership style.

An effective leadership style was determined with the help of the matrix developed by the authors (Fig. 6).

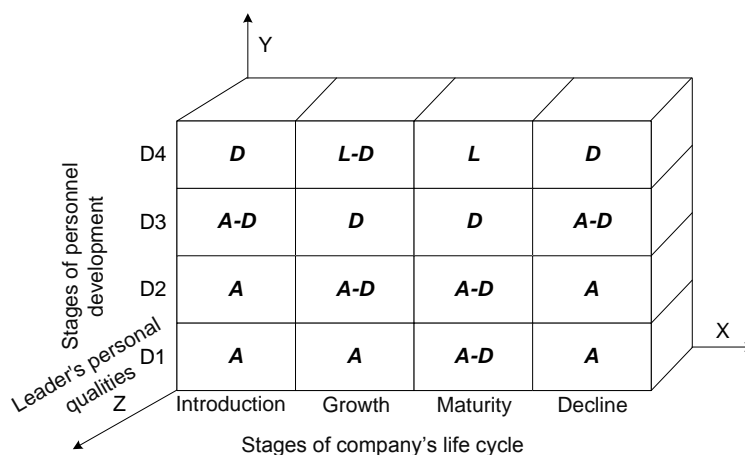


Fig. 6. The matrix of determining the effective leadership style of the company

The most common theory of leadership is the theory of K. Levine according to which three styles of leadership are distinguished: authoritarian (A), democratic (D) and liberal (L) [15]. The same typology of leadership styles is found in the references [16 – 19]. But for a more detailed and precise definition of an effective leadership style to develop a matrix, in addition to these basic styles (A, D, L), the adjacent ones are also used: authoritarian-democratic (A-D) and liberal-democratic (L-D).

With the authoritarian style, the leader has enough power to impose his will on his subordinates and implement the decisions using administrative methods to influence subordinates.

The democratic leadership style is characterized by a high delegation. Subordinates take an active part in decision-making and enjoy freedom in carrying out assignments. As a rule, the decision is made only after finding out the opinion of subordinates. The leader willingly shares authority with them, provides an opportunity to

show initiative, develop their abilities. The leader does his best to ensure that his subordinates understand that they have to solve most of the problems without his approval or assistance. At the same time, he creates an atmosphere of openness and trust, in which the subordinate can always turn to the leader for help and advice, talk about actual and potential problems, consult.

With the liberal style of leadership, subordinates are given greater independence in their work, in decision-making; the leader gives only general guidelines and, from time to time, supervises the activity of employees. This style of leadership is also called the style of non-interference.

The authoritarian-democratic and liberal-democratic leadership styles are between the corresponding styles.

The stage of personnel development in the proposed matrix was determined by the method of K. Blanchard [14] through the level of competence and motivation.

K. Blanchard defines 4 stages of personnel development (Fig. 7).

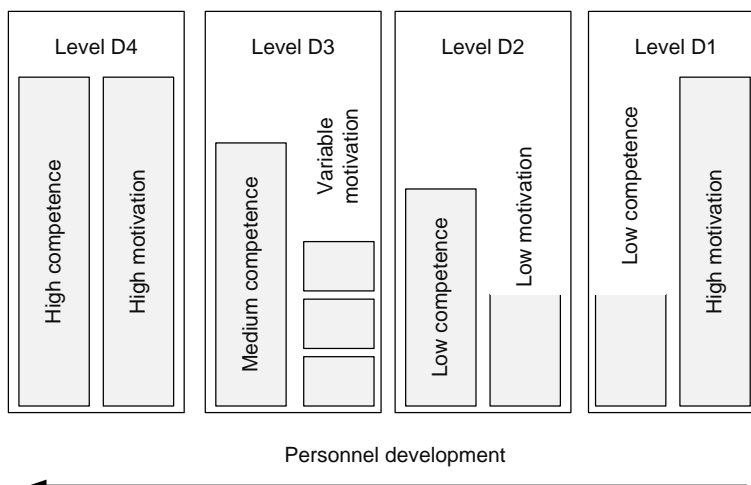


Fig. 7. The levels of personnel development [14]

Level D1 is characterized by high motivation and low competence. This level is inherent in new employees.

Level D2 is medium competence. In the process of training new employees, their competence rises, but the awareness of their low qualifications reduces the level of their confidence and motivation.

Level D3 is medium-high competence. If an employee continues to develop, and the leader helps him, the employee becomes more knowledgeable, but the level of motivation remains variable.

Level D4 is characterized by high competence and a winning attitude, but it is impossible to remain at this level without further development.

The matrix (Fig. 6) demonstrates that at the stages of introduction and decline, the preferred style of leadership is the authoritarian one because at these stages it is necessary to have an implementation program and clear leadership which is aimed at creating a development strategy (for the introduction stage) or anti-crisis management (for the stage of decline). At these stages of the life cycle, management should monitor the performance of all functions, especially at the personnel development stages which are characterized by a low level of employee skills. For employees with a high level of competence, it is possible to apply a democratic leadership style in order to find the best ways to do business and get out of crisis.

At the growth stage, when the sales volumes of the company are increasing, the client base is expanding, new personnel are being recruited, and employees with experience have more opportunities for demonstrating initiative and creativity. For them, the authoritarian-democratic leadership style is applicable (for employees with a medium level of competence and low motivation), democratic (for employees with medium competence and variable motivation), liberal-democratic (for employees with high level of competence and high motivation). For beginners with a low level of competence, the most effective is the authoritarian style, which provides strict control over their functions.

Personnel have the greatest liberalism at the stage of maturity, when initiative, creativity, new ideas about the development of the company are welcomed. At this stage of the company's life cycle, it is advisable to use the authoritarian democratic style of leadership for low-skilled employees, the democratic style for skilled employees and the liberal style for highly skilled employees.

The methodology of V. P. Zakharov and A. L. Zhuravlev was used to determine the actual style of leadership [20]. The directive component in this methodology corresponds to the authoritarian style of leadership, the permissive one to the liberal style, the collegial component corresponds to the democratic style.

According to the results of the survey, it has been determined that in the majority of the companies in Europe (93 %) the actual leadership style is in line with the effective one: liberal (for 78 % of respondents) and democratic (for 15 %). With the liberal style of leadership, subordinates are given greater independence in their work, in decision-making; the leader gives only general guidelines and, from

time to time, supervises the activity of subordinates. The democratic leadership style is characterized by high delegation of authority. Subordinates take an active part in decision-making and enjoy freedom in carrying out assignments.

In Mongolian companies, the percentage of compliance of the actual leadership style with the effective one is lower compared to Europe – 64 %. The discrepancy is due to a high degree of management interference in the activities of subordinates. Excessive control by management reduces the level of job satisfaction, productivity and increases employee turnover.

As a result of the study of leadership style peculiarities in the companies of Mongolia and Europe, the following conclusions have been drawn: in European companies the liberal leadership style prevails, which in all cases is justified since the actual leadership style corresponds to the effective style. In Mongolia with a medium level of motivation and competence of employees, for 52 % of respondents the effective leadership style is the democratic one, while for most respondents the authoritarian style is the actual style.

In order to increase the level of labor productivity and efficiency of Mongolian companies, it is necessary to raise the level of motivation and competence of employees, to provide more freedom on the part of management: to encourage initiative, creativity, independence in carrying out tasks.

Prospects for further research on this subject are the development of measures to shift from the actual leadership style in the company to the optimal one taking into account the effectiveness of these activities.

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ОБҐРУНТУВАННЯ ЦІЛЕЙ ПОДАТКОВОЇ ПОЛІТИКИ ДЕРЖАВИ

Найденко О. Є.

Найденко О. Є. Обґрунтування цілей податкової політики держави / О. Є. Найденко // Економіка розвитку. – 2018. – № 2 (86). – С. 13–23.

Податкова політика в будь-якій країні має важливе значення для соціально-економічного розвитку. Головним орієнтиром податкової політики зарубіжних країн є побудова таких відносин із платниками податків, завдяки яким останні будуть своєчасно та в повному обсязі виконувати свої податкові обов'язки.

Виявлено, що головною проблемою податкової політики держави є постійне порушення законодавчою владою стабільності податкового законодавства, що не покращує інвестиційний клімат в країні, оскільки через відсутність стабільного податкового законодавства іноземні інвестори обирають інші країни для капіталовкладень. Крім того, постійні зміни податкового законодавства зменшують довіру платників податків до представників законодавчої та виконавчої влади.

Встановлено, що в більшості наукових праць у визначенні терміна "податкова політика" акцент робиться на фіскальну та регулюючу складову, але лише в незначній кількості визначень можна простежити соціальну спрямованість, якою автори наділяють податкову політику.

Доведено, що більшість напрямів податкової реформи, затверджених Стратегією сталого розвитку "Україна-2020", не виконуються, оскільки: зростає податкове навантаження на суб'єктів підприємництва; не зменшується кількість податків; зростає рівень тіньової економіки; ускладнюється процедура обліку податків та зборів.

Обґрунтовано, що разом із економічною, фіскальною, соціальною, екологічною та міжнародною метою, в межах податкової політики держави можуть реалізуватися також політичні та воєнні цілі.

Ключові слова: податкова політика, напрями податкової реформи, стабільність податкового законодавства, Стратегія сталого розвитку "Україна-2020", цілі податкової політики.

ОБОСНОВАНИЕ ЦЕЛЕЙ НАЛОГОВОЙ ПОЛИТИКИ ГОСУДАРСТВА

Найденко А. Е.

Налоговая политика в любой стране имеет важное значение для социально-экономического развития. Главным ориентиром налоговой политики зарубежных стран является построение таких отношений с нало-