MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
FGAOU VO «NATIONAL RESEARCH TOMSK POLYTECHNICAL UNIVERSITY»
Yurga Technological Institute (branch) of the Federal State Autonomous Educational Institution of Higher Education
«National Research Tomsk Polytechnic University»

Yurga Technological Institute
Direction of training 38.03.01 «Economics»

BACHELOR WORK

Work theme
Labor efficiency, factors and prospects for its growth

UDC: 331.101.6:005.52

Student

Group	Full name	Signature	Date
O-17B81	Khlopin P.V.		

Leader

Position	Full name	Academic degree, title	Signature	Date
Docent UTI TPU	Lizunkov V.G.	PhD, Docent		

CONSULTANTS:

For the section «Social responsibility»

Position	Full name	Academic degree, title	Signature	Date
Docent UTI TPU	Radionov P.V.	PhD		

TO BE ADMITTED TO THE DEFENCE:

PLO leader	Full name	Academic degree, title	Signature	Date
Docent UTI TPU	Politsinskaya E.V.	PhD, Docent		

Yurga – 2023

EXPECTED LEARNING OUTCOMES

Competency code	Competency name
General cultural competences	
QA(U)-1	The ability to use the foundations of philosophical knowledge to form a worldview position
QA(U)-2	The ability to analyse the main stages and regularities of social historical development to form a civic position
QA(U)-3	The ability to use the basics of economic knowledge in various activities
QA(U)-4	The ability to use the basics of legal knowledge in various fields of activity
QA(U)-5	The ability to communicate in oral and written form in Russian and foreign languages to solve problems of interpersonal and intercultural interaction
QA(U)-6	The ability to work in a team with tolerance for social, ethnic, religious and cultural differences
QA(U)-7	The ability to self-organise and self-educate
QA(U)-8	The ability to use the methods and means of physical education to ensure proper social and professional activity
QA(U)-9	The ability to use first aid methods, methods of protection in emergency situations
General professional competences	
BPC(U)-1	Is able to solve standard tasks of professional activity on the basis of information and bibliographic culture with application of information and communication technologies and taking into account basic requirements of information security
BPC(U)-2	Is able to collect, analyse and process data needed to solve professional problems
BPC(U)-3	Is able to choose the tools for economic data processing according to the task at hand, analyse the results of calculations and justify the conclusions drawn
BPC(U)-4	Is able to find organisational and managerial solutions in professional activities and is prepared to take responsibility for them
Professional competences of graduates	
PC(U)-1	Is able to collect and analyse the raw data required to calculate economic and socioeconomic indicators that characterise the activities of business entities
PC(U)-2	Is able to calculate economic and socio-economic indicators characterising the activities of business entities on the basis of standard methodologies and the current legal and regulatory framework
PC(U)-3	Is able to carry out the calculations required for the economic parts of the plans, justify them and present the results of the work according to the standards of the organisation
PC(U)-4	Is able to build standard theoretical and econometric models based on the description of economic processes and phenomena, to analyse and interpret the results meaningfully
PC(U)-5	Is able to analyse and interpret financial, accounting and other information contained in the accounts of enterprises of various forms of ownership, organisations, departments, etc. and use the information to make managerial decisions
PC(U)-6	Is able to analyse and interpret domestic and foreign statistics on socio-economic processes and phenomena, identify trends in socio-economic indicators
PC(U)-7	Is able, using domestic and foreign sources of information, to collect the necessary data, to analyse it and to prepare an information review and/or an analytical report
PC(U)-8	Is able to use modern technical tools and information technology to solve analytical and research problems
PC(U)-9	The ability to document business transactions, conduct cash accounting, develop a chart of accounts for an organisation and generate accounting entries based on this chart of accounts
PC(U)-10	The ability to make accounting entries for the sources and results of the organisation's inventory and financial liabilities
PC(U)-11	Ability to draw up payment documents and make accounting entries for the accrual and transfer of taxes and levies to the budgets of different levels, insurance contributions to nonbudgetary funds
PC(U)-12	The ability to record the results of economic activities for the reporting period in the accounting records, to prepare accounting and statistical reporting forms, tax declarations
PC(U)-13	The ability to organise and implement the organisation's tax accounting and tax planning

MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
FGAOU VO «NATIONAL RESEARCH TOMSK POLYTECHNICAL UNIVERSITY»
Yurga Technological Institute (branch) of the Federal State Autonomous Educational Institution of Higher Education
«National Research Tomsk Polytechnic University»

Yurga Technological Institute
Direction of training 38.03.01 «Economics»

APPROVE:
Head of the PLO
_____ V.G.Lizunkov
(Signature) (Date) (Name)

EXERCISE
for the completion of the final qualifying work of the bachelor

In the shape of:

Diploma work

(bachelor's thesis, graduation project/thesis, master's thesis)

Student:

Group	**Full name**
O-17B81	Khlopin P.V.

Work theme:

Labor efficiency, factors and prospects for its growth	
Approved by order of the Vice-Rector-Director (Director) (date, number)	

Deadline for student submission of completed work:	

TECHNICAL TASK:

Initial data for work (information about the object of study.).	The object of research in the final qualifying work is CJSC Pegas. The subject of the study is the indicators of labor productivity.
List of questions to be researched, designed and developed	The purpose of the WRC is to analyze technical and economic indicators and develop measures to increase labor productivity. According to the goal, the following tasks should be solved in the work: - to analyze the theoretical aspects of the concept of labor productivity of factors and reserves; - determine indicators for measuring labor productivity; - suggest methods for increasing labor productivity; - to analyze the technical and economic indicators on the example of the enterprise CJSC "PEGAS"; - develop measures aimed at increasing labor productivity.
List of graphic material	
Consultants for the sections of the final qualifying work (with indication of sections)	

Section	Consultant
«Social responsibility»	**Radionov P.V., Docent UTI TPU**
Date of issue of the assignment for the completion of the final qualification work according to the linear schedule	01.10.2022

The task was given by the leader:

Position	Full name	Academic degree, title	Signature	Date
PhD, Docent	Lizunkov V.G.			

The task was accepted by the student:

Group	Full name	Signature	Date
O-17B81	Khlopin P.V.		

TASK FOR SECTION
«SOCIAL RESPONSIBILITY»

To the student:

Group	Full name
O-17B81	Khlopin P.V.

Institute	UTI TPU		
The level of education	Bachelor	**Direction**	38.03.01 «Economy»

Initial data for the section "Social responsibility":	
1. Description of the workplace (work area, technological process, mechanical equipment) for the occurrence of: ***- harmful manifestations of factors of the working environment (meteorological conditions, harmful substances, lighting, noise, vibration, electromagnetic fields, ionizing radiation)*** ***- dangerous manifestations of production factors environment (mechanical nature, thermal character, electrical, fire nature)*** ***- social emergencies***	The object of the study will be the workplace of the director of CJSC "PEGAS". The office is a room with an area of 24 m2 (6×8). Light environment parameters - class 2; intensity of the labor process - 1 class. The final class of working conditions - 2nd class. Harmful and dangerous production factors: - to increase efficiency, it is necessary to alternate the period of work and rest, according to the type and category of labor activity.
2. List of laws and regulations by topic	- Sanitary and epidemiological rules and standards SanPiN 2.4.6.2553 Sanitary and epidemiological requirements for the safety of working conditions for workers under 18 years of age. - SanPiN 2.2.2 / 2.4.1340-03 Hygienic requirements for personal computers and work organization. - Order of the Ministry of Health of the Russian Federation of January 28, 2021 No. 29n. - Order of the Ministry of Health of the Russian Federation of March 21, 2014 No. 125n.
List of questions to be researched, designed and developed:	
1. Analysis of the factors of internal social responsibility: ***- the principles of the corporate culture of the studied organization;*** ***- labor organization and safety systems;*** ***- development of human resources through training programs and training and professional development programs;*** ***- Systems of social guarantees of the organization;*** ***-provision of assistance to employees in critical situations.***	- Compliance with labor protection rules; - the possibility of personnel development through training and professional development programs; participation in social programs; - organization and procedure for carrying out preventive vaccinations within the framework of the national calendar of preventive vaccinations; - briefings on safety at the workplace; - fire safety briefings.
2. Analysis of the factors of external social responsibility: ***- promoting environmental protection;*** ***- interaction with the local community and local authorities;*** ***- Sponsorship and corporate charity;*** ***- responsibility to consumers of goods and services (release of quality goods)*** ***-readiness to participate in crisis situations, etc.***	Sources and means of protection against hazardous factors existing in the workplace (electrical safety, conditions for high-altitude work, etc.). Fire and explosion safety (reasons, preventive measures, primary fire extinguishing means) - activities that motivate environmental protection; A responsibility. An operational headquarters has been created to prevent the penetration of COVID-2019.

3. Legal and organizational issues of ensuring social responsibility: ***- Analysis of legal norms of labor legislation;*** ***- analysis of special (typical for the investigated field of activity) legal and regulatory legal acts;*** ***- analysis of internal regulatory documents and regulations of the organization in the field of the investigated activity***	Examine the following documents: Fire safety, labor protection instructions
List of graphic material:	
If necessary, submit sketch graphic materials for the design assignment (mandatory for specialists and masters)	—

Date of issue of the task for the section on a line chart	

The assignment was given by the consultant:

Position	Full name	Academic degree, rank	Signature	Date
Docent UTI TPU	Radionov P.V.	PhD		

The student accepted the assignment:

Group	Full name	Signature	Date
O-17B81	Khlopin P.V.		

Abstract

Final qualifying work contains: 61 pages, 7 tables, 58 sources of literature.

Key words: labor productivity costs, cost accounting, quality assurance costs, indirect costs, direct costs, production costs.

The object of research in the final qualifying work is CJSC Pegas.

The subject of the study is the indicators of labor productivity.

The purpose of the WRC is to analyze technical and economic indicators and develop measures aimed at increasing labor productivity.

According to the goal, the following tasks should be solved in the work:

- to analyze the theoretical aspects of the concept of labor productivity factors and reserves of its growth;

- determine indicators for measuring labor productivity;

- suggest methods for increasing labor productivity;

- to analyze the technical and economic indicators on the example of the enterprise CJSC "PEGAS";

- develop measures aimed at increasing labor productivity.

In the future, all proposals to increase profits at the enterprise are sent to higher management for further decision-making.

Table of contents

Introduction

The production process is one of the key factors of any economic system, differing from enterprise to enterprise, all production processes can be characterized by a number of indicators, where labor productivity will be one of the fundamental ones.

By its very nature, labor productivity correlates very closely with labor resources. In modern realities, many experts see labor, or human, resources as the main characteristic of any production.

Labor productivity (hereinafter - PT) is the utility of one worker, characterized by the amount of output per unit of time.

Throughout history, there has been an increase in the PT of humanity - not only scientific and technological progress, but human nature itself has pushed us to look for new and better ways to produce both tangible and intangible goods and services.

The object of research in the final qualifying work is CJSC Pegas.

The subject of the study is the indicators of labor productivity.

The purpose of the WRC is to analyze technical and economic indicators and develop measures aimed at increasing labor productivity.

According to the goal, the following tasks should be solved in the work:

- to analyze the theoretical aspects of the concept of labor productivity factors and reserves of its growth;
- determine indicators for measuring labor productivity;
- suggest methods for increasing labor productivity;
- to analyze the technical and economic indicators on the example of the enterprise CJSC "PEGAS";
- develop measures aimed at increasing labor productivity.

In the future, all proposals to increase profits at the enterprise are sent to higher management for further decision-making.

1 Literature review

1.1 Theoretical aspects of the concept of labor productivity

The goal of any business is to make a profit, the entire production process can be characterized by many factors, however, whatever it is, PT is an integral part of it.

Labor productivity is a characteristic that describes the benefits that an employee brings to an enterprise in exchange for a unit of resources that he consumes.

Since PT is a key indicator of any production activity that affects both individual enterprises and society as a whole, improving it is a priority in most cases, if not taking into account the interaction with the environment and the use of its resources.

Two types of factors can be identified:

short-term - objective (changes in production conditions, economic conditions, emergency) and subjective (periodic fluctuations in indicators: seasonal, annual, daily, etc.);

long-term (financial indicators of the organization and products, economic and environmental situation.).

Most often, five types of factors that determine PT are determined:

Table 1 - Types of factors determining PT:

Labor productivity	
Factors	Examples
1) Scientific and technical	Mastering a new technical process and equipment; Changing the characteristics of raw materials.
2) Socio-economic	Processing of personnel; Work with the motivation of employees; Ensuring better social conditions.
3) Organizational	Changing working conditions; Change in the management structure of the enterprise.
4) Structural	Changing the characteristics of the final product.
5) Industry	Features of a particular industry.

Also, the factors that affect PT can be divided into two types:

-intensive, related to the quality and methodology of the work, i.e. the use of new technologies and workflow, automation, mechanization of jobs, improvement of the enterprise as a whole - the development of new industries, the redistribution of labor;

-extensive, increase working time.

Increasing the PT is a natural process, determined both by the principles of the market economy and by the international market.

Based on the characteristics of a particular enterprise, PT can be measured by various methods: cost, natural and labor.

Under the natural method, output is valued in units of output. This approach is applicable mainly to enterprises producing a homogeneous product. [2]

The labor methodology implies an assessment of production volumes in standard hours. Mainly used in planning. [2]

The valuation is determined on the basis of various indicators of the finished product, distributed to the average worker. For the calculation, net, gross or marketable products are used. This method is the most widespread, since it does not require strictly specialization from the enterprise and is the most universal in terms of evaluating workers of different profiles.

It is customary to call capital security the efficiency of an enterprise in terms of funds:

Capital ratio = (Average annual cost of funds from the fund) / (Average headcount)

Return on assets, in turn, shows the variation in the efficiency of fund spending: how much c.u. finished products will be obtained with an investment of 1 c.u. from the fund budget.[3]

The degree of fulfillment of the set plan for the efficiency of the production process depends both on the return on assets and on the capital-labor ratio of the worker at the enterprise. With an increase in one indicator and the invariance of the

other, it is believed that the total PT. The dependence is expressed by the formula for the product of indicators:

PT = f1(F)*f2(F), (3)

where PT - labor productivity;

f1(Φ) – return on assets function;

f2(Φ) is the function of capital-labor ratio.

The indicated relationship clearly shows an objective relationship regarding the PT, from which it follows that, along with the use of new technologies, not only the output, but also the cost of producing products is growing. The introduction of new technologies and equipment, as a rule, entails personnel work aimed at excluding personnel that do not affect the overall production rate at the enterprise (lack of qualifications or a place to work on new equipment), which results in an increase in capital-labor ratio with a less noticeable decrease in capital productivity .[four]

The basic concepts associated with PT are production and labor intensity. Concepts are also directly related to each other - they are inversely dependent.

Output describes how many units of output per unit of time a worker can produce, while labor intensity, in turn, describes the amount of time that a worker spends on the production of one unit of output.

The calculation of PT is based on the ratio of one of the parameters indicated above for a certain period of time to the indicator in the base period, which, as a rule, is taken from past reports. It is believed that PT grows if the indicators for these characteristics improve (the ratio is greater than one).[5]

Production output per unit of time is the used indicator of PT. The growth of PT at enterprises can manifest itself in the form of:

improvement of any characteristic of the products, provided that the other characteristics do not deteriorate;

reducing labor intensity;

positive trends in the indicators of the labor process (training of employees, mastering new techniques and equipment).

The following formulas are used to calculate output and labor intensity:

V \u003d Q / Chsp, (1)

Tp=Q/T, (2)

Q - The amount of useful work produced;

Nsp - Number of involved workers;

T - Time spent on work.

Labor intensity can be calculated as the ratio of standard labor intensity to the rate of compliance with the norms.[6]

There are two main methods for calculating PT:

1. Direct labor costs. The actual intensity is determined by the ratio of direct labor costs to the time of work according to the norms;

2. The ratio of sales volume to the material estimate of all costs during the production process.

Living labor in the production process is called the direct costs of the worker's labor resources - his time, effort, attention, and computational abilities.[7]

In order to optimize the consumption of various enterprise resources, many indicators are calculated, in particular for labor management:

- Quality of work;
- Qualification of the employee;
- PT and tendencies of its change;
- Expenditure of living labor on the received profit;
- Saving excess funds;
- Rational use of workers' time.

PT of labor is directly dependent on the efficiency of labor in the enterprise.

1.2 Methods for increasing labor productivity in the enterprise

In the process of organizing the production process at the enterprise, a special place is given not only to the establishment of the threshold value of the PT, but also to the laying of reserves for its growth.

Growth reserves of PT is a set of characteristics, factors, mainly distributed in accordance with the classification of factors of production, on the basis of which it is possible to increase the indicators of PT. Often, even if there are reserves for the growth of PT, they are not used, since the costs of introducing the necessary principles exceed the potential profit of the organization.

The reserves for increasing labor productivity lie in the most diverse aspects of production.

Table 2 - Classification of labor productivity growth stocks

	Class	View
Classification of labor productivity growth stocks	Based on location and scope	Called out with the state system
		Within the industry
		On the territory of the enterprise
		Intraorganizational
	According to the structure of labor	Related to production technology
		Related to the auxiliary production process
		managerial
	By source of origin	Related equipment and technology
		Process related
		Related to the organizational structure of the enterprise
	By time of use	Short-term serviceable
		With long term serviceability
	By category of workers	Concerning essential workers
		Concerning auxiliary workers
		Regarding management personnel

Continuation of table 2

	By sources of education	Involving direct losses of production resources
		Involving indirect losses or losses in ancillary production
	By type of loss	Потери на протяжении всего дневного производственного цикла
		Losses throughout the entire daily production cycle
	For reasons of education	Losses related to only part of the working staff (shift)
		Removable by the worker

There is a set of methods for identifying PT reserves in an enterprise, among which are the balance sheet and the analytics method.[7]

The balance method is not so much a method for identifying reserves as a tool for a general assessment of the use of resources in an enterprise. According to this method, the actual PT is compared with the potential one, according to the current factors of production, and based on this comparison, the percentage of use of potential resources is derived.

The analytical method involves a more thorough look at the production process - it compares the planned and actual PT according to several principles:

1. Benchmarking - a comparative analysis of the differences between the indicators of this and the leading enterprises in the industry;

2. Structural - a detailed study of the production process and the identification of losses at each stage;

3. Factorial - analysis of production factors and the ratio of losses to each of them.

While searching for the reasons for the loss of labor productivity, as well as ways to correct deficiencies, it is most effective to classify labor productivity reserves in accordance with the types of factors affecting labor productivity, as a result, a solution can be proposed for each factor. [eight]

Increasing labor productivity is one of the priority tasks of production management, as it includes labor-forming factors.

The increase in labor productivity indicators consists primarily of a decrease in the share of living labor in products, and an increase in the share of the use of past labor - developments, experience, and at the same time, the amount of labor spent per unit of product decreases.

The impact on the productivity indicator is influenced by many factors, the indicator of labor intensity, the indicator of labor intensity, as well as the technical side of production.

In all methods of production management, there is a regulation of payments to employees, since payments to employees are the most common motivating factor for personnel. Payments may differ according to the method of organization, form, system, general and differential professional level.

However, there are several factors that ensure the effectiveness of staff motivation with payments:

1) Wages should have more meaning in the lives of workers;

2) There must be a clear relationship between the quality and quantity of the product produced, the costs and expenses of production and the amount of payments to employees. [9]

There are several approaches to the regulation of wages:

1) According to the system of labor organization, known as “Taylorism”, the duties of the production administration include the analysis and optimization of the production process, the application of new technologies, the establishment of norms for the time and effort spent in production, however, the employee’s task is to comply with these norms, exceeding the plan entails for a salary increase, lagging behind the plan - a fine. Other indicators of the worker also affect the salary: punctuality, learning ability, etc. The goal of the system is a high standard of production, optimizing production for the average worker, but having a powerful individual incentive mechanism, expressed in the form of a unique salary depending

on the personal performance of each worker. However, this approach requires high control over reporting, as well as large investments in the development of plans.[10]

2) According to the concept put forward by E. Mayo, also known as the concept of "human relations", the production process is influenced by many factors, but wages are not as undisputed leader as it seems. Taking an enterprise with a huge turnover of workers, the author of the concept conducted an experiment on the reorganization of the labor process, which resulted in a significant increase in the stability of the workforce. Mayo's approach is based on a simple statement - the determining factor in the work process is not the amount of wages, but the feeling of satisfaction that a person derives from the work process. We are not talking about the modernity of equipment and technologies used in production, from the concepts of production and equipment it becomes clear that all this is taken into account in wages, but in such subtle factors related to human nature as recognition among colleagues, actualization of the function performed, as well as attention from superiors when making decisions regarding the scope of the worker. It was found that the environment during production has a greater impact on the employee than the direct superiors [10].

3) The third approach, known as the concept of "human resources", combines the above two approaches. On the one hand, the work plan, and the norms for working out for a certain project, are determined by a special personnel department with the direct participation of the employee, however, this system of norms is accepted only by high-ranking authorities in accordance with the general production plan for a given period. Thus, the concept takes into account all the features of “human relations”, while at the same time not allowing the work process to go against the policy of the enterprise. With a fixed work plan, the HR department, together with the employees, manages to amend and refine the stages of production. There are also material rewards for successful initiatives and penalties for lagging behind the plan, but the emphasis is also placed on the atmosphere of the workplace.[11]

There are several methods for managing the production process in an enterprise:

- authoritarianism: complete obedience to superiors, complete lack of flexibility both in the production process and in the work schedule, the residual principle of salary distribution, the performance of functional duties. Guardianship: mentoring attitude towards the employee, organization of conditions not only for career growth, but also for training and retraining of specialists, social. protection and privileges;

- support: creation of conditions, or at least a feeling of involvement in the work process, the right to vote, participation in making important decisions regarding mainly their field of activity, a positive attitude towards initiative, both individual and group, the tendency to satisfy the aspirations of the staff;

- development: the search for personal qualities and characteristics of each employee, a high level of individuality regarding the process of distribution of duties and the vector of professional development, a high level of personal responsibility for the results of work and, in some cases, training.

There are many strategies and approaches to personnel management, but in general, the main areas of this activity can be distinguished:

1) an extended definition of the personnel required at the enterprise, a planned search for ways to meet these needs, including the recruitment of new personnel for work, or the process of retraining old ones;

2) based on the current needs of the enterprise in terms of optimizing the production process - refining the skills and knowledge of personnel;

3) optimization of the labor process in terms of working conditions, in order to comply with the status of the enterprise and modern production standards and legislation;

4) promotion of employees along the vertical plane - timely advanced training and rank, promotion in status at the enterprise, and along the horizontal plane, that is, an increase in the knowledge base and skills of the employee, becoming more universal,

5) support for mentoring and student relationships;

6) maintaining a healthy working atmosphere among employees in the enterprise.

1.3 Labor productivity: new trends, old problems

The new data of the analytical center The Conference Board, although they cast doubt on the thesis that the Russian economy lags far behind developed countries in terms of labor productivity, nevertheless encourages the full activation of the processes of its increase. In the last decade, under the influence of raw material rent, there has been a tendency for the labor force to flow from potentially high-productivity industries to low-productivity ones (the so-called "premature deindustrialization"). Along with the ICT sector, employment grew most rapidly in the areas of administration, hotels and restaurants, and mining.

The beginning of this year revives hopes for an increase in interest in the green technology sector, but not yet in the manufacturing industry as a whole. This makes it difficult for the Russian economy to participate in the global trend towards backshoring, that is, towards the geographic diversification of production against the backdrop of growing pandemic risks and cross-country contradictions.

1. About new data on labor productivity in different countries.

Important data on the dynamics of the performance of the world's economies became available in August this year after the publication by the analytical center The Conference Board of an updated version of the Total Economy Database (TED). In the context of the structural restructuring of the global and Russian economies, stimulated by scientific and technological progress and the development of "green" industries, and the accelerated COVID-19 pandemic, new indicators of economic growth and development are important, reflecting both quantitative and qualitative changes. Labor productivity is the most important indicator that characterizes the state and dynamics of a particular economy or industry (sector). Since this is

ultimately the result of dividing output by labor costs, it characterizes both output growth and labor savings. In a certain sense, this indicator is no less important than economic growth as such: even if output has not increased, productivity growth indicates that there has been a saving in labor, which, if transferred to new sectors, can increase output in the near future. This benefits society in terms of overall welfare growth (especially if the new sectors are characterized by higher levels of labor productivity or high indirect positive impacts).

From the standpoint of evaluating the growth of the efficiency of the economy and sustainable long-term economic growth, an important indicator is also the total factor productivity (TFP), or in other words, multifactor productivity (MFP). It can be recognized that there are certain difficulties in assessing the TFP (MFP), but it is important to understand whether this indicator should be defined as a mandatory one (along with or instead of an indicator of labor productivity) for analyzing and monitoring the country's economic development, including within the framework of state programs to increase labor productivity. The importance of the TFP indicator (FPI) is due to the fact that it significantly expands the possibilities for assessing the contribution of various factors to productivity growth. Measures to stimulate the growth of TFP (FPA) may differ in nature from the methods of stimulating labor productivity (for example, the growth of labor productivity can be achieved extensively - through the growth of capital-labor ratio).

At the same time, as our recent calculations on a large sample of countries and sectors in the WIOD database show, the dynamics of labor productivity - both at the level of sectors of the economy and at the level of countries as a whole - are closely linked to the dynamics of the MFP (the correlation coefficient in the sample of countries is mainly 0.6–0.9, possibly with Turkey as an exception).

2. The place of Russia in terms of the level and growth rate of productivity among other countries according to new data from The Conference Board.

Let's consider the dynamics of labor productivity in the Russian economy, taking into account global trends, using the version of the TED database of cross-country comparisons of productivity published in August this year, prepared by The

Conference Board. In terms of the absolute level of labor productivity, taking into account PPP, Russia in 2021 occupies a confident first place among the BRIC countries (exceeding the level of India by 3 times, China by 1.8 times, India by 1.7 times, and Kazakhstan by 1, 1 time).

These databases cast doubt on the thesis sometimes used in the media that the Russian economy lags behind developed countries by a factor of three in terms of productivity, but the lag of 2.3 times behind the level, for example, in the United States, is very significant (Table 1). This makes the task of increasing the growth rate of labor productivity quite relevant, however, from the same data it can be seen that in 2010–2019. the average annual growth rate of labor productivity fell 2.5 times compared to 2000–2009. to 1.5% - a level also shown by the US economy and slightly lower than the world average (1.7%), but a multiple of that of competitors from the BRIC, with the exception of Brazil. (Brazil, with (like Russia) rich natural resources and a surplus working-age population fails to ensure macroeconomic stability - and as a result, the country recorded an average annual productivity growth rate of only 0.8% over the decade.) This year, productivity growth in Russia could be a significant 5.1%, which is 2 times higher than the world average, but this is due to temporary factors of rising prices for raw materials against the backdrop of the recovery of the world economy. The slowdown in productivity growth in the Russian economy has yet to be reversed.

3. Trends 2010–2020 in Russia, according to Rosstat.

Labor productivity (LT) plays a crucial role in the development of the national economic organism, its growth and maturation, its restructuring and reaching new levels of maturity. At the same time, in the world and in individual countries, one can observe a change in the role of two types of structural shifts (SH) with productivity growth: the first type - with a predominance of the "between" effect (an increase in aggregate TF due to the overflow of labor from agriculture to sectors with higher TF) , and the second type - with a predominance of the "within" effect (growth due to the increase in PT within industries, that is, due to technical progress and the identification of country-specific driver sectors that are easily

integrated into global value chains (GVCs) and provide the so-called unconditional convergence, that is, acceleration of growth under the same natural conditions, institutions and other fundamentals). In the period after 1990, the significance of the factor of the spillover of labor between sectors into the growth of aggregate productivity in developing economies fell sharply, and even in China, while the role of driver sectors increased.

How has the flow of labor and productivity growth been in Russia since 2010? To the greatest extent, the number of people employed in the Russian economy for the period 2011–2019. grew in the field of administrative management (more than 22%), as well as in the field of hotels and catering establishments (almost 15%). Also, a significant increase in the number of employees occurred in the field of ICT (information and communication) (almost 9%), in mining and trade (by 6%). These trends can be assessed in different ways, but the growth in the number of people employed in mining and in the field of administrative management, by world standards, looks excessive.

At the same time, a decrease in the number of employed was observed in education and the manufacturing industry (by 9 and 6%, respectively, compared to 2011), which also raises certain questions. Firstly, these sectors play an important role in the development of technological progress and the creation of human capital, and secondly, although the Russian manufacturing industry as a whole does not demonstrate high relative productivity compared to other sectors (which is its typical feature in technologically more developed economies), however, the decline in the number of people employed in processing makes it difficult for Russia to participate in global backshoring processes, that is, the return of part of the manufacturing industries from Asia to reduce the risks of supplying components to Europe and America in the event of future pandemics and / or aggravation of inter-country contradictions in the course of moving away from the monopolar world.

The geographical diversification of production, that is, backshoring, complements the process of reindustrialization of developed economies that has been going on since the early 2010s and, accordingly, reshoring. The latter is

explained by the robotization of production, the decrease in the importance of the factor of cheap labor in a number of sectors, the approach of production to demand (customization), the desire to keep production secrets, tax policy, and a number of other reasons.

The situation with the manufacturing industry in Russia (which has a variety of raw materials that can be processed) is typical of the case of the so-called. early deindustrialization, which took place in a number of countries with a low level of diversification of the sectoral portfolio of industry and the underdevelopment of the high-performance services sector - as influenced by the departure of processing to Asia during the so-called. outsourcing and offshoring (with the stability of its share in world GDP), and under the influence of the Dutch disease in oil-oriented economies against the backdrop of an increase in oil prices for a long period and a revaluation of national currencies.

The decrease in the attractiveness of processing and the outflow of personnel from it in the Russian economy over the course of a decade was facilitated by both the generally low level of labor productivity in it (at the level of the average for the Russian economy, see Table 2) and the underestimated level of wages. It should be noted that now the average earnings in the manufacturing industry (49.4 thousand rubles in January-May 2021) are still (even taking into account oil refining) significantly lower than the average for the economy as a whole (57.3 thousand rubles.). Even lower (42 thousand rubles) wages in education.

As for the growth rate of labor productivity, it was noticeably ahead of the average level for the Russian economy in the period 2012–2019. grew in agriculture, in the manufacturing industry, as well as in the field of consulting and science (professional, scientific and technical activities) (Table 2). These are positive, but still unstable trends, which, moreover, do not cover such important and labor-intensive sectors as trade, construction, and transport, where (with the exception of transport) labor productivity has declined within 1% annually. These three sectors employ more than 25 million people, that is, almost a third of all employed in the Russian economy, and it is here (as well as in the auxiliary segments of the

management sphere) that the largest decrease in the number of employed under the influence of automation and robotization will occur in the coming years.

4. Situation in Russia in 2020–2021

What new trends in labor turnover and productivity growth does this year show when compared (to avoid the distorting effects of a low 2020 base) with 2019? According to data for January-May, this is, first of all, an increase in the number of jobs replaced compared to the pre-crisis 2019: in trade (by 17%); in the field of information technology and communications (by 17%); in construction and administrative activities (by 5%); in the field of Culture, sports, leisure and entertainment (by 3.5%); in the areas of water supply, waste collection and disposal, and transport (by 2–3%) (Table 3). At the same time, the number of jobs replaced in agriculture and real estate fell significantly (by 3-4%). The number of people employed in the electric power industry decreased by 1%.

These figures should be assessed with caution, since the latest data on the number of jobs replaced only take into account the spheres of medium and large and businesses, and the pandemic has caused particular damage to small businesses. Nevertheless, these trends may indicate an increase in the importance of the housing sector and the environment (against the background of a long period of mortgage stimulation, an increased desire of citizens to purchase suburban comfortable housing, as well as a strengthening trend towards a healthy lifestyle).

The importance of the culture, sports, leisure and entertainment sector is growing, which can become a trend, as automation and robotization are replacing only the least skilled labor, and sectors that require creativity and informal interaction with people are increasing in importance.

The outflow of personnel from the electric power industry may indicate that, against the backdrop of a certain excess of traditional generating capacities that have arisen in Russia in recent years, the renewable energy sector has not yet shown explosive growth.

A positive new trend can be attributed to the acceleration of labor productivity growth in the manufacturing industry (by 7% in 2021 compared to

2019), which, however, has not yet reversed the trend towards a slow decline in the number of people employed in this sector (about minus 1% by 2019). G.).

The only industry with a stable increase in both labor productivity and the number of employees is water supply (which also includes sewerage, garbage collection and waste disposal). This industry has gained a certain advantage in recent years due to increased sanitary and environmental requirements. It is important to bear in mind that the UN Sustainable Development Goals in the field of ecology include not only the fight against climate change as such, but, no less important, adaptation to the inevitable consequences of increasing interaction between man and nature. This inevitably creates a trend towards an increase in the number of various kinds of anomalous manifestations, for which one must be prepared.

Ensuring economic growth and improving the quality of life of the population is associated with an increase in the productivity of the national economy. Labor productivity shows how efficient the labor process is, and the task of increasing it requires finding ways to improve business processes at enterprises. The level of labor productivity depends on the cost, pricing, which in turn affects the competitiveness of the enterprise, its profitability and solvency. The economy of the Russian Federation is characterized by low labor productivity. This is evidenced by the data on the productivity index of the Federal State Statistics Service and the data of the Organization for Economic Cooperation and Development (hereinafter referred to as the OECD) [1, 2].

The possibility of a significant increase in labor productivity is confirmed by numerous studies that are devoted to the consideration of factors of labor productivity growth, labor productivity management, and the effective use of human capital. The relevance of increasing labor productivity is confirmed by the national project “Labor Productivity”, which includes federal projects: “Systemic measures to increase labor productivity” and “Targeted support for increasing labor productivity in enterprises”. This project is being implemented with the support of the Ministry of Economic Development of the Russian Federation [3].

Labor productivity has a long history of development and formation. Currently, there are many approaches to understanding the concept of labor productivity. After analyzing the opinions of the authors of domestic and foreign literature, we can distinguish the following definitions. Philosophers Xenophon, Plato and Aristotle considered labor productivity. They held the opinion of the division of labor, that each person is obliged to engage in his own business or craft and not to meddle in extraneous matters. The division of labor, in their opinion, contributes to the progress of society, better satisfaction of social needs. They considered the slave system a natural form of exploitation, and slaves were talking tools.

Progress in developing the theory of labor productivity began in the era of the birth of the capitalist system. W. Petty considered labor productivity as one of the sources of income, he wrote that it is possible to achieve an increase in labor productivity either through a great strain of labor, or by using means that reduce and facilitate labor. He was the first to conclude that the cost of goods is inversely proportional to labor productivity [5]. Like V. Petty, the first discussions on labor productivity can be found in the work of A. Smith. He defined the main role of labor in the creation of wealth, formulated the concept of labor productivity, and revealed its role in the economic development of society. He considered labor productivity to be labor involved in material production, increasing capital and profits. He associated the growth of labor productivity not only with the division of labor, but also with the use of more advanced machines in production, the dexterity and skill of the worker [6]. D. Ricardo, a follower and at the same time an opponent of A. Smith, in his research was engaged in identifying the laws of creation and distribution of wealth, among which the absolute role was assigned to the law of value. The amount of wealth depends on the number of necessary and luxurious items, and the cost - on the labor intensity of production. The amount of wealth depends on the number of necessary items, and the cost depends on the labor intensity of production [7]. Based on the theory of V. Petty, A. Smith and D. Ricardo, the economist K. Marx introduced new ideas and provisions into the theory of labor

productivity, and formed the labor theory of value. K. Marx paid special attention to the study of the problems of the historical nature of labor productivity, the patterns of its development, growth factors, and the emergence of contradictions. The approach to the definition of K. Marx gave the following: labor productivity - the total number of productive forces of labor and the intensity of the use of labor [8]. G. Munsterberg, D. E. Mayo, M. P. Follet considered labor productivity from the point of view of the individual psychological characteristics of workers. It was argued that in order to increase labor productivity and income of an enterprise, it is necessary to take into account the nature and intellect of a person in relation to the work performed, the influence of the psychological factors of workers within the team on the work process [9-11]. The American psychologist A. Maslow considers labor productivity as a human need for self-expression, which includes the need for knowledge, aesthetic needs and the need for self-actualization. He created the theory of motivation, which is based on the model of the hierarchy of human needs "pyramid of needs".

The pyramid of needs consists of steps (from bottom to top):

- physiological needs;
- the need for security;
- need for love / Belonging to something;
- need for respect;
- the need for knowledge;
- aesthetic needs;
- the need for self-actualization.

According to this theory, only by satisfying the lower step a person strives to satisfy the next one. Therefore, in order to increase labor productivity, an employee must satisfy basic needs (the first 2 steps), and then needs that affect a person’s self-realization in work and society [12]. The American social psychologist D. McGregor formulated the idea that the motivation of workers based on psychological needs influences the increase in labor productivity. He formulated two types of personnel management, the first of which is based on "Theory X", and the

second - on "Theory Y". Theory X reflects a mostly negative view of people. They have little ambition, do not like to work, tend to avoid responsibility, and are able to work effectively only under the strictest supervision. Theory Y assumes a positive representation. According to her, people are able to organize themselves, take responsibility and perceive work as naturally as rest or play. Therefore, the manager can control the actions of the employee [13]. F. I. Herzberg, on the basis of the research, developed a theory of employee motivation. After analyzing the results of the study, two groups of factors that have a motivational effect were identified. One group was called hygienic, and the second - motivational. In the course of the study, work was also carried out to identify factors that contribute to increasing the level of labor productivity, and factors that make work the most attractive for employees.

Factors contributing to the increase in labor productivity:

- interesting job;
- remuneration related to the results of work;
- high degree of responsibility;
- good chances for promotion;
- good earnings;
- work that allows you to think for yourself;
- work that requires a creative approach;
- recognition and approval of a job well done;
- complex and difficult work.

Factors that make the job more attractive:

- work without great tension and stress;
- flexible pace of work; - flexible work schedule;
- convenient location;
- significant additional benefits;
- Sufficient information about what is happening in the company;
- work with people you like; - there is no noise and pollution in the workplace;
- good relationship with immediate supervisor;

- fair distribution of the amount of work [14].

Nowadays, researchers give the following concept of labor productivity - this is a measure of the effectiveness of managing specific resources for the timely achievement of goals expressed in terms of quantity and quality. The effectiveness of the human resource management system (personnel of the organization) is manifested in the level and dynamics of labor productivity [15]. The authors of the studies reveal the essence of the concept of "labor productivity" in different ways.

Most often, researchers define labor productivity as:

- the ratio of the total volume of production and the amount of labor expended on it;

- production output per unit of time;

- the effectiveness of the cost of living labor, etc.

The variety of definitions and approaches to the interpretation of the concept of "labor productivity" indicates that labor productivity is a broad concept, covering in its scope both individual products, enterprises, sectors of the economy, and society as a whole. Labor productivity is a multi-level indicator that should be considered as a criterion for the economic and social efficiency of resource use. According to the definitions of productivity, it is possible to single out the factors of growth in labor productivity: - material and technical.

They are associated with the use of new technology, the use of new technologies, materials and types of raw materials. One of the factors is the level of production automation.

It is a vector for the development of production, significantly increases labor productivity and depends on how the enterprise is equipped with new equipment; - organizational and economic.

These factors are determined by the level of organization of management, production and labor. These include: - improvement of the structure of the administrative apparatus; - improvement of personnel preparation of production; - improvement of wage systems. - socio-psychological.

These factors imply the socio-demographic composition of the team, its level of training, the moral and psychological climate in the team, labor discipline, etc.

The main socio-psychological factors in the growth of labor productivity include:

- formation of a positive attitude towards work and a high level of job satisfaction among employees;
- the formation of a sense of corporate affiliation;
- use of motivational management methods;
- creating a favorable socio-psychological climate in the team;
- prevention and prevention of negative consequences of labor conflicts;
- optimization of the management style of the labor collective.

All of the above factors have an impact on the increase or vice versa decrease in labor productivity. Determining the impact of each of them is a prerequisite for planning activities and ways to increase the production of the enterprise. In modern conditions, the question of a cardinal change in labor productivity is acute. This is due to the political and economic changes that have taken place in our country in recent years. In this regard, it seems relevant to study the essence and determine the real state of labor productivity at the present time. Labor productivity includes such components as live labor or human resources, rational or optimal use of working time, fruitful or productive activity.

2 Object and methods of research

2.1. Organizational and economic characteristics of Pegas CJSC

Closed Joint Stock Company "Pegas" was established in accordance with the Civil Code of the Russian Federation and the Federal Law "On Joint Stock Companies" of the Russian Federation.

The Company is a legal entity and has the corresponding rights with obligations, owns separate property, which is reflected on its independent balance sheet, taking into account the property from shareholders and the share payment accounts. On its own behalf CJSC "Pegas" has property and non-property rights, has obligations, can act as a plaintiff or defendant in court. The company bears responsibility for its obligations with its personal property. The Company has the right to carry out all types of foreign economic transactions permitted by law.

Except in cases provided for by law, the company has the right to set prices for goods and services produced, as well as for the implementation of work.

To perform work, the company has the right to involve both foreign and Russian specialists, the company has the right to determine the forms of cooperation with them, adhering to the legislation of the Russian Federation.

Except for the cases specified by law, which may be actions due to the rights of state, social or other organizations to control and record the activities of the organization, interference in the activities of the company is not allowed.

The company is not non-profit, so its main objective is to make a profit.

CJSC Pegas was founded in 1992 as a result of the conversion of the Kostroma Electromechanical Plant. Initially, the Pegas plant was founded to develop hard disk drives for personal computers.

Since 1995, the plant began to design and develop components using electronics, precision components for cars. The plant began with the machining of a number of parts for small series of the ZMZ-406 engine, CJSC Pegas became a supplier of elements of a microprocessor control system for an internal combustion

engine. Since 1996, the plant began to supply automotive components for engines to the conveyor of the Zavolzhsky Motor Plant: idle speed controller PXX-60.

Since 2000, the Pegas plant has implemented and operates a quality management system certified by TUV Management Service GmbH SUD for compliance with international standards of the ISO-9001 series.

Since 2004, the plant began to mass-produce components for the car, the Kalina series.

In 2012, the management of ZAO Pegas took successful steps to diversify its business. The result of these measures was fruitful cooperation with the enterprises of developers and manufacturers of aviation equipment in the field of supply, operation, repair, modernization and maintenance of Russian-made aviation equipment. Starting from 2014, deliveries of machining parts (body parts) for the Russian aviation industry began.

Today, the company has more than 450 units of equipment, which have many support services, such as design, engineering, technology, quality control and optimization service, as well as commercial, allowing to carry out a full production cycle, from development, serial production and ending with maintenance.

The enterprise includes many types of industries from a wide variety of industries, affecting a wide variety of types of production: tool, stamping, galvanic, assembly and machining, machining. At present, the manufacture of electronic modules has been mastered on the surface-mounting line using modern equipment, including the installation of optical mounting control.

The company specializes in the following areas:

1. Machining;

Production of turning and milling parts of varying complexity from a variety of materials, metalwork and assembly, we manufacture complex profile parts on 5-axis Mazak CNC machining centers. Heat treatment, electroplating and coating departments allow manufacturing parts in full cycle.

CJSC "Pegas" has created a production facility for milling parts with dimensions up to 1000 mm and parts of the turning group, a staff of experienced

designers and technologists has been trained, working using modern CAD/CAM/CAE systems.

2. Cable network;

Manufacture of cable assemblies. The products manufactured by the enterprise comply with international quality standards in force in the aerospace industry.

CJSC "Pegas" is equipped with modern equipment that allows maximum automation of technical processes at each stage of assembly, installation and control in the manufacture of electrical bundles. CPL CJSC "Pegas" is equipped with the equipment necessary for complex testing, which allows to produce products in a full cycle.

3. Auto components;

The company is engaged in automotive components, from development to production, including the use of electrics and precision components.

The Pegasus plant has passed many certifications, and was among the first in the Russian Federation to meet international quality standards.

4. Plastic injection molding on injection molding machines.

The capital of the company consists of various factors, such as: the total contribution of the participants, the profit received, as well as other legal sources. The property of the company is distributed among the equity participants in accordance with the size of their contribution.

The income of the enterprise, with the exception of taxes, as well as a number of obligatory payments, comes to the full disposal of the company, as well as is subject to distribution among the participants in the company in accordance with their shares in the enterprise.

Management bodies at the enterprise:

• full meeting of participants;

• director of the enterprise.

The director of the enterprise is responsible to the owners of the shares for the work of the enterprise, and is also obliged to report to the meeting of participants.

Production plans: current and prospective, are developed in the planning and economic department of the enterprise, which also controls their implementation, in conjunction with the technical and economic analysis of production and economic activities, not only in the main, but also in secondary industries. Also, this department is engaged in the formation of prices based on the monitored production indicators.

The division of labor productivity of workers within an enterprise, specializing in the production of one or more products, made to optimize the production process in order to maintain the dominant production is called on-farm specialization of the enterprise.

The accounting department is responsible for maintaining accounting activities at the enterprise: direct preparation of the organization's report, monitoring the expenditure of funds, conducting financial transactions with partners, as well as with consumers, workers and other employees of the enterprise.[13]

Table 3 - Key performance indicators of CJSC "Pegas"

Indicators	2019 year.	2020 year.		2021 year.	
	Abs. index	Abs. index	relative to the base period.	Abs. index	relative to the base period.
Sales revenue, thousand rubles	6969,7	7427	106,60%	11814	169,50%
Cost of sales, thousand rubles	6665,7	6470,2	97,10%	10828,3	162,40%
Cost of 1 rub. of revenue, rub.	0,97	0,88	92,00%	0,9	95,60%
Gross profit, thousand rubles	351,1	1048,2	298,60%	1088,1	309,90%
Selling expenses thous.rub.	147,1	149,2	101,40%	149,2	101,40%
Other operating expenses, thousand rubles	305,6	230,4	75,40%	141,1	46,20%
Non-operating income, thousand rubles				256,7	

Table 3 continued

Profit from sales, thousand rubles	218,1	919,8	421,80%	1088,1	498,90%
Other operating income, thousand rubles	2195,4	18786,7	855,70%	3097,9	141,10%
Non-operating expenses, thousand rubles				153,5	
Profit before taxation, thousand rubles	-45,3	734	-1620,20%	1067,8	-2357,10%
Income tax, thousand rubles	67,5	250,8	371,80%	41,9	62,10%
Net profit, thousand rubles	-81,8	507,1	620,10%	1035,4	1266,20%
Return on sales, %	4,3	15,3	359,20%	11,7	274,90%
Fixed assets, t. rub.	1160,3	1775,8	153,00%	1772,1	152,70%
Personnel, people	53	61	113,90%	68	127,70%
Capital productivity, rub.	9,1	6,5	71,70%	9,9	109,30%
Capital intensity, rub.	0,4	0,5	135,80%	0,4	92,10%
Capital-labor ratio, rub.	23080,1	31011,2	134,40%	27406,8	118,70%
Working capital, thousand rubles	2908,8	3016,9	103,70%	2686	92,30%

From the summary of the main performance indicators of the company, it can be seen that despite the fact that the return on assets from 2019 compared to 2015 increased by 9.3%, the capital intensity decreased by 7.1%, which indicates an increase in the volume of work performed exceeds an increase in the cost of fixed assets. The growth of the main indicators also speaks about the increase in labor productivity in the field of the efficiency of using the main resources of the enterprise.

Based on the data in the table, we can say that, despite the unprofitable first year, the next year the company's net profit indicator increased markedly, continuing to grow in the year after it, which may be due to the establishment of a stable production process and the attraction of new partners.

Production efficiency depends on the composition and structure of fixed assets. Fixed assets occupy a significant part of the capital of the economy, their quantity and quality depend on its economic power.

The increase in the cost of production of services over the entire observed period is much less pronounced than the growth in profits, which clearly indicates an increase in production efficiency, respectively, the activity of the enterprise has become much more optimized and profitable.

This fact is also indicated by a decrease in the cost of production of a quantity of goods that brings 1 ruble of profit - if in the base period it was 97 kopecks, the current at the end of the period under review was 91 kopecks, which shows a decrease in cost of about 5%.

Gross profit in 2021 slightly more than tripled from the baseline (by RUB 737,000), while there is a much smaller increase in selling expenses, which remained almost unchanged, so the company's profit after sales increased by 735 thousand rubles , which unequivocally indicates positive trends in the development of the enterprise.

Considering all the indicators of the enterprise, we can conclude that, being in a loss-making state, thanks to the work of organizational units, as well as the development of new aspects of production, the enterprise found its niche in the industry and began to generate income.

3 Calculations and analytics

3.1 Analysis of labor productivity indicators in Pegas CJSC

Pegas CJSC specializes in the production of products related to the automotive industry: the production and production of machine-building parts, the production of cable wiring and networks, the production of automotive components using electronics and precision assemblies, and the company also performs plastic injection molding on injection molding machines (Injection Molding Machine). [13]

In particular, the enterprise performs the production of parts for turning and milling groups of varying complexity from different materials, performing locksmith work and assemblies, manufacturing parts of a complex profile on 5-axis Mazak CNC machining centers. Heat treatment, electroplating and coating departments allow manufacturing parts in full cycle.

In all areas of activity, the company meets production standards, which is confirmed by regular certifications.

An important role in the analysis of labor productivity of an enterprise is played by the analysis of the use of both material and labor resources, in conjunction with indicators of profitability and profitability.

The efficiency of the use of labor resources in the enterprise primarily affects the indicator of its efficiency, it is with it that the analysis of labor productivity in the enterprise begins.

At the beginning of the study period, the number of employees of the organization was 53 people.

The table shows the indicators of the availability of labor resources of the enterprise.

Table 4 - Availability of labor resources of Pegas CJSC, (persons)

Category	2019 year.	2020 year.		2021 year.	
	Human	Human	% to	Human	% to
All staff	53	61	113,9	68	127,7
Management and specialists	8	11	137	14	175
Employees	45	50	111	54	120

The increase in the number of personnel of the enterprise is associated with the optimization and establishment of the production process, if at the beginning of its activity the enterprise was unprofitable, then at the end of the study period it began to make a profit, respectively, it became possible to expand personnel and production. The total number of personnel increased by 27.7%, however, the staff of management and specialists increased by 75%, which is not due to extensive growth in production due to an increase in the workforce, but with intensive growth due to the use of new technologies and methods.

Table 5 - Efficiency of use of labor resources

Characteristic	2019 year.	2020 year.		2021 year.	
	Abs. index	Abs. index	% to basis. period	Abs. index	% to basis. period
Revenue from sales of products, thousand rubles	6969,7	7427	106,5	11814	169,5
Labor productivity, thousand rubles	131	121	92,3	173	132

The table shows that, although in general there is an increase in efficiency and productivity, this is by no means linear, for example, revenue grows faster than productivity, which is due to the non-linearity of the output function itself. Also,

although the revenue indicator increased throughout the period, labor productivity fell in the second year in relation to the first, which is explained by the optimization and adjustment of the production process and personnel that are still taking place at that time.

3.2 Reserves for labor productivity growth in CJSC "PEGAS"

The increase in labor productivity results primarily from a decrease in the labor intensity of production, probably due to the introduction of new technologies and methods, the development of modern equipment and automation of workplaces in production, the reorganization of the production process, and revision of the plan. There has been a steady increase in the volume of work performed throughout the entire observation period, starting from 2021 and ending in 2019. The productivity of labor is also growing.

Without a doubt, the conditions for economic development and growth of an enterprise, together with an increase in labor productivity, also depend on the size and efficiency of the use of capital investments, but the volume of investments in the real sector of the economy can be called insufficient.

Under conditions of insufficient investment, the branches of production are not only unable to increase the production apparatus, but also cannot promptly renew fixed assets, including their active part, which plays an important role in the development of the enterprise as a whole. With such trends, there is often a technological backwardness, a phenomenon that, under certain circumstances, can spread throughout the entire production process, affecting all branches of the enterprise's production. The backlog, both in the technical and technological aspects of the fund, can prevent the company from producing products that are compatible with the new equipment used by the consumer. Compatibility aside, one can imagine colossal lags in labor intensity, output, and, ultimately, labor productivity in an enterprise if the average age of funds is not reduced. Also, the equipment directly affects the quality of products, which must be competitive in the market.[12]

In 2019, the sales revenue of CJSC Pegas amounted to 11,814 thousand rubles, while the number of employees is 68 people.

In the forecast year, a number of measures are planned to further increase the profitability of the enterprise. In connection with the foundation of new technologies, such changes have become possible, such as:

1) due to the automation of the quality control aspect in the production of mechanical engineering parts, it is possible to free up to 5 workers;

2) it will also be possible to free up to three places in auxiliary productions, due to the improvement of loading systems;

3) due to the inevitable improvement in production technologies, as well as the use of the latest equipment, it is possible to increase production volumes by 15-20%;

4) in connection with the search for new partners, it is possible to increase volumes and improve sales conditions;

According to forecasts, an increase in the average salary in CJSC Pegas by 16% is expected, and the percentage of salary in the total cost will be 30%. Further, in order to assess the justification for the introduction of new technical equipment at the enterprise, it is necessary to make calculations.

Labor productivity for 2019:

Fri = 11814/68 = 173.7 thousand rubles.

Fri for the forecast period:

Fri \u003d 11814 * 1.175 / (68 - 8) \u003d 231.4 thousand rubles.

The growth rate of the labor productivity indicator, from the end of the study period to the planned period:

PT’ = (231.4 / 173.7) – 1 = 33.5%

There will also be measures for performance separately:

1) Up to 5 jobs can be vacated

11814 * 1.175 / (68-5) = 220.3 thousand rubles

2) Up to 3 jobs can be vacated

11814 * 1.175 / (68-3) = 213.6 thousand rubles

The impact of changes in labor productivity on the cost of manufactured products is determined according to the following relationship:

f = (- (Z/L)+1) *Y, (7)

Z is the average salary in the forecast period;

L is labor productivity in the forecast period;

Y is the index of the presence of wages in the cost of sales and production.

The degree of influence of the growth of PT on the cost of production is determined as follows:

f = (1- (1.17 / 1.335)) * 0.2 * 100 = 2.5%.

Further, it follows that the result of the growth of labor productivity, including due to the use of modern technologies, methods and equipment, will be a decrease in the cost of sales and production of the plant's products by 2.5%. This can be explained by the fact that the increase in labor productivity outstrips the increase in average wages.

From all of the above, the benefits of improving methods and mastering new equipment are obvious, since their use is fully justified not only by increasing production rates, but also by freeing up jobs and optimizing the schedule.

3.3 Measures aimed at increasing labor productivity.

The labor force, as the most important factor of any production, becomes a key resource for the economic activity of an enterprise. This is primarily due to

changes in the content and nature of labor. Labor has changed under the influence of technological progress: it has become more intellectual, and more perfect forms and principles of its division have developed; it requires a large expenditure of human mental energy.

The prospective development of the enterprise should include the formation of a labor management system, the functioning of which contributes to the achievement of high competitiveness, and hence, strengthening the position of the enterprise in the goods market.

New more complex tasks for managing human resources at the enterprise place increased demands on the structure and composition of the work of the personnel service.[14]

The enterprise resource management system includes several interconnected blocks, such as:

. Formation of the labor resources of the enterprise;

. Development of the labor resources of the enterprise;

. Improving the quality of the working period of life;

The development of the enterprise's labor resources is a personnel policy, as well as a strategy in the field of personnel development and its optimal use, taking into account both work with the formalized composition and the implementation of activities to meet the need for labor.

These activities are primarily aimed at the qualitative development of the potential of employees, increasing labor productivity at the enterprise.

The need for professional orientation and social adaptation of an employee in a team is caused by the specifics of each particular society, workplace and relationships in the team, as well as the microclimate and social environment.

In the implementation of an important set of familiarization activities with a new employee, the main role is assigned to the personnel service at the enterprise. Improving the quality of the labor resources of an enterprise on the basis of training and retraining of personnel is a system of measures aimed at maintaining the compliance of the workforce with the requirements. A natural expression of this is

an increase in labor productivity, which takes into account the goals and objectives facing a particular enterprise.

3.4 Development of recommendations and ways of efficient use of labor resources of Pegas CJSC

Labor resources are the driving force of any enterprise. Without the effective activity of the staff, the effective activity of the entire organization is impossible. To improve the use of labor resources at the enterprise, it is necessary to review their structure and develop measures to improve the use of working time. Particular attention should be paid to:

streamlining the practice of granting short-term administrative leave without pay, as these leaves are often given without serious intentions;

the study of each case of violations of labor discipline in order to strengthen it, using for this not only administrative measures, but also forms of both moral and material influence on its violators;

careful study (according to disability certificates) of the nature of morbidity in certain groups of workers and the development on this basis of preventive measures (for example, to improve labor protection and safety) that reduce the incidence.

Particular attention should be paid to the organization of production and labor, since adherence to the principles of rational organization of the production process is the basis for conducting financial and economic activities with the most favorable economic indicators.

The main measures for the rational organization of production and labor are: the division of labor and the placement of workers in production; organization of workplaces and their maintenance; introduction of rational labor processes; creating a favorable working environment; organization of industrial training; occupational health and safety. At the enterprise, it is also necessary to carry out measures to improve the production culture. These measures not only facilitate human work, but

also significantly affect economic performance. Also, the most important point in improving the efficiency of personnel is the use of economic and non-economic methods of motivation. Among the economic, allowances, bonuses, and benefits play an important role. Non-economic ones include recognition for a job well done, enrichment of labor, recognition of the authorship of the result, lofty goals that inspire people to effective and sometimes selfless work, providing everyone with equal opportunities, regardless of position, contribution, personal merit, etc. [15]

Thus, only comprehensive measures that affect all areas of human resources can lead to the desired results and a real increase in the efficiency of personnel.

To improve the use of labor resources, ZAO Pegas proposes:

1. Develop a program of preventive measures to reduce the level of stress of employees at Pegas CJSC.

2. Implement a personnel adaptation system at CJSC Pegas

Variants of preventive measures to reduce the level of stress of employees in Pegas CJSC.

The analysis showed that one of the reasons for staff turnover is a high level of stress.

CJSC Pegas can develop and implement an anti-stress program for personnel aimed at reducing stress levels, increasing employee efficiency and reducing staff turnover.

One of the functions of personnel management is to help those who start working at CJSC Pegas adapt to new production conditions. The first 3-6 months at a new job are the most difficult for a beginner: organization, the amount of information received increases, responsibilities become more complicated. The manager must make every effort so that the employees quickly adapt to the new place. It is important that the employee feels needed by the company, knows that his work does not go unnoticed.[16]

It is proposed to implement the following employee adaptation program in CJSC Pegas - "Introduction to the position".

The goal of the program is to familiarize new employees with:

- with the activities of the company;

- with the rules of work adopted in the organization, working conditions, safety rules;

- with the nature of the work to be done;

- with the team (especially with those of its members with whom the new employee will have to work directly).

In order for managers not to miss a single important moment in the process of introducing a new employee to a position, the personnel service needed to clearly describe the content and duration of each stage of adaptation and indicate the person responsible for its implementation. All tasks assigned to the newcomer during the trial period are also recorded in writing.

4 Social responsibility

4.1 Description of the workplace

The object of the study is the workplace of the chief accountant of Pegas CJSC

The room in which the workplace is located has the following characteristics:

- length of the room (A) - 8 m;
- room width (B) - 6 m;
- room height (H) - 3 m;
- number of windows - 2 (size height - 2 m, width 2.5 m);
- number of jobs - 1.

On the basis of the conclusion of the expert commission for attestation of workplaces, conducted by the Kemerovo Center for Metrology, Standardization and Certification, the microclimate parameters were determined, which were included in the attestation card of the workplace for working conditions No. 15 dated 12.06.2008.

The room is equipped with ventilation, as well as three rapid cooling climate control devices with a heating function, to maintain optimal indoor climate conditions. Wet cleaning is carried out daily in it (wipe the dust, wash the floors).

There is one OU-5 type fire extinguisher (carbon dioxide fire extinguisher) in the room.

The worker is affected by several harmful factors, as he is near computer equipment, which entails a decrease in labor activity and activity.

These factors include:

- poor lighting indoors at the workplace;
- abnormal microclimate conditions;
- exposure to noise;
- exposure to electromagnetic fields and radiation and other harmful effects of the computer;

- irrational arrangement of equipment and incorrect ergonomic organization of the workplace.

It is these factors that have a negative impact, they reduce performance, affect the health and well-being of a person.

Microclimate in the office of the chief accountant:

- the air temperature is maintained in an optimal state due to air conditioners and heating during the heating season, it ranges from 23 to 25 C,

- relative humidity from 40 to 60%,

- category of work easy 1b.

The company's work schedule is from 9:00 to 18:00, with a lunch break from 12:30 to 13:30, Saturday, Sunday days off.

The main duties of the accountant of Pegas CJSC:

- bookkeeping and tax accounting;

- registration of business transactions;

- conducting cash transactions, control over cash discipline;

- Calculation and calculation of wages for employees, accrual of benefits, vacation pay, business trips, sick leave;

- calculation and payment of insurance premiums for employees;

- personnel accounting;

- preparation and sending of reports on the organization and employees;

- in agreement with the head - payment of taxes and fees, mutual settlements with counterparties;

- formation of the financial report;

- financial analysis and proposal for the distribution of the company's finances;

- choice of accounting policy, accounting forms, choice of accounting programs and services.

The office has 1 workplace, which has its own PC, scanner, printer, table, chair, system unit, and telephone for intercom, as well as a bedside table, which is locked with a special key.

In GOST 12.0.003-2015 “System of labor safety standards. Dangerous and harmful production factors. Classification ”you can see a whole list of factors that affect the work and workplace of an employee.

The microclimate is important for the employees of the organization, because the working capacity of employees depends on the climate. Factors such as the time of year, heating conditions, the presence of air conditioning and air humidification in the premises directly affect the microclimate of the employee.

In order for working at a computer not to cause posture complications and osteochondrosis disease does not develop, you should follow a few simple rules for working at a computer:

1. Knees should be at hip level or slightly lower. With this position of the legs, muscle tension does not occur.

2. You can not cross your legs, put your foot on your foot. This leads to disruption of blood circulation due to constriction of blood vessels. It is better to keep both feet on a stand or the floor.

3. It is also necessary to maintain a right angle (90 degrees) in the area of the elbow, hip and ankle joints.

Rationing of electromagnetic fields of radio frequencies is determined by GOST 12.1.006-84 and SanPiN 2.2.2 / 2.4.1340-03 "Hygienic requirements for personal electronic computers and organization of work in an organization".

4.2 Analysis of identified harmful factors of social responsibility.

For effective work in the organization, the microclimate is of great importance. One of the most important for the office is lighting, usually combined lighting in offices is artificial and natural, if the level of lighting is insufficient, it impairs the eyesight and working capacity of workers, leads to headaches and has a negative impact on the functioning of the whole organism.

Lighting standards are displayed in the regulation SNiP 23/05/95:

- to work with a computer you need 300lx;

- in the office for customer service from 200 Lk;

- for processing information and reading documents, you need at least 40 Lx.

Depending on the quantitative characteristics (level of concentration, etc.), the production factor can become dangerous.

All factors are made on such as chemical, physical, psychophysiological, biological.

When choosing lighting in the office, it is necessary to take into account the peculiarity of the location of workplaces and the quality of the furniture, it should not give shine from the surface. The following recommendations should be taken into account:

- use high-quality fluorescent lamps and fixtures;

- light should be uniform, distributed throughout the office;

- use both cold and warm tones of lighting;

- if the ceilings in the office are low, it is better to use sources with directional and direct light.

Table 6 - Microclimate standards in offices

Period of the year	Category of works	Air temperature, C°	Relates humidity, %	Air speed
one	2	3	four	5
Permissible				
Cold	Easy 1a	21-25	75	0.1
Warm	Easy 1a	22-28	55	0.1-0.2
Optimal				
Cold	Easy 1a	22-24	40-60	0.1
Warm	Easy 1a	23-25	40-60	0.1

The regulation states that when working with a computer, the illumination in the working area should be 300 - 500 lux. (SanPin 2.2.2 / 2.4.1340) At the same time, the illumination of the monitor screen should not exceed 300 Lx, and the lamps should not create glare.

Lighting is one of the most important factors of working capacity, without light it is impossible to carry out any activity. Breathing, pulse, blood circulation are directly dependent on light, its rhythm and intensity.

The same decrease in immunity can occur due to prolonged light starvation, as a result of which there is a violation of the central nervous system, in addition, light affects the emotions of a person, as well as his psyche.

But, if the light exceeds the norm, it is also harmful to the body, excessive fading appears, thereby blinding the eyes and the worker's attention becomes scattered.

Occupational safety is increased if the light sources in the room are located and designed correctly. Such rational use contributes to the improvement of labor in the workplace, which reduces the load, injuries and other harmful and dangerous factors.

At the workplace, optimization and competent calculation of the lighting system is necessary. The floor area is 24 square meters. An important role is played by the lighting system, which must also be chosen correctly so that the light is not very dim and vice versa, excessively bright. Both inflections lead to adverse consequences. Therefore, you need to choose a lighting system, select and find light sources.

4.3 Hazard analysis of the working environment

Let's consider the following negative factors that affect the production environment at CJSC Pegas. These include:

- equipment, as it affects health, eyes, hands, causes joint pain, numbness, produces harmful radiation;

- body position, tension of the spine, arms and legs, as a result, scoliosis and osteochondrosis develop, employees critically spoil their posture;

- poor ventilation makes breathing difficult for both employees and customers, as a result, immunity deteriorates and leads to a weakening of the body as a whole.

You should also not forget about the increased noise level in the workplace, from the operation of a PC, ventilation, printers, system units.

An important factor is the danger of electric shock, the norm of the surface electric potential should be no more than 500 V. There are four most dangerous factors of production:

1 Extreme (significantly above and significantly below the norm);

2 Electric current (critical and most dangerous factor);

3 Equipment (PCs, printers, scanners, electrical appliances);

4 Air temperature (affects the production process in the office);

5 Illumination (intensity, flashing light, too low light).

4.4 Environmental protection

If the workplace is contaminated, a violation of the production process may occur. The personal computer is a fatigue factor. With prolonged exposure to electromagnetic waves, there is a feeling of fatigue, malaise, and sometimes nausea. Therefore, it is necessary to do physical exercises during working hours, from 5 to 10 minutes per hour is enough to get unloading.

The influence of electromagnetic radiation (EMR) on a person. Electromagnetic waves also have a harmful effect on the human body. They can cause headaches, nausea, disorientation, and other illnesses.

If a person sits in the wrong position at the computer, then negative effects may appear after some time. To promote improved worker performance, the interior should be carefully and carefully selected. To do this, you should pay attention to colors and decorations, busting one or another gamut negatively affects a person’s ability to work. In other words, different colors of the environment affect a person in different ways - they annoy someone, calm someone.

Therefore, it is desirable that the employee himself install certain items in their places and, if he wants, change the interior. Lighting systems in the room play a special role, they keep the color range in the best shape, thanks to which a beautiful color effect is achieved. Proper organization of work is an important process. Working time is the time for the performance of work duties (definition of the Labor

Code, Art. 91). There is also a work and rest regulation, which we will consider in Table 7.

Table 7 - Regulation of work and rest when working on a personal computer

Category of Works	Load level			Суммарное время перерывов в течение смены	
	Reading information, thousand printed characters	Entering information thousand characters	Dialogue mode, hour	8 o'clock a week	12 o'clock a week
1	2	3	4	5	6
I	up to 20	up to 15	up to 2	30	70
II	up to 40	up to 30	up to 4	50	90
III	up to 60	up to 40	up to 6	70	120

To promote improved worker performance, the interior should be carefully and carefully selected. To do this, you should pay attention to colors and decorations, busting one or another gamut negatively affects a person’s ability to work. In other words, different colors and environments affect a person in different ways - they annoy someone, calm someone. Therefore, it is desirable that the employee himself install certain items in their places and, if he wants, change the interior.

Lighting systems in the room play a special role, they keep the color range in the best shape, thanks to which a beautiful color effect is achieved.

4.5 Legal and organizational security issues

Analyzing the legal documents of the Russian legislation, the main documents of the organization regulating labor relations are determined, such a document is the Labor Code of the Russian Federation. In their work, the employees of the organization, together with the head of the organization, make decisions based not only on the Labor Code of the Russian Federation, but also on the resolutions of the Kuzbass government, regulatory legal acts of local governments.

Let's single out five basic laws that every employer should know and use them in their work:

- The Constitution of the Russian Federation was adopted on 12/12/1993 with a change on 07/01/2020;

- Labor Code of the Russian Federation dated December 30, 2001 No. 197-FZ (as amended on April 5, 2021);

- Federal Law "On Compulsory Social Insurance against Industrial Accidents and Occupational Diseases" dated July 2, 1998;

- Federal Law "On the procedure for resolving collective labor disputes" dated November 23, 1995;

- Law of the Russian Federation "On Collective Contracts and Agreements" dated March 11, 1992 (as amended on November 24, 1995).

The bodies that control the implementation of labor legislation, the implementation of human rights and freedoms are the State Sanitary and Epidemiological Supervision, Gosgortekhnadzor.

All regulatory documents and federal laws must be used in the work of each leader in the organization, regardless of the type of activity.

CJSC "Pegas" is a commercial organization that sells goods and provides various services to customers. Regulatory documents include federal laws such as:

- Federal Law No. 10.01.2002 No. 7 FZ "On Environmental Protection";

- Federal Law of December 27, 2002 No. No. 184 FZ "On technical regulation";

CJSC "Pegas" in its work also uses such regulatory documents as: Charter of the company: Code of Ethics; personnel policy; Constitution of the Russian Federation.

The organization in its activities relies on all of the above documents and regulatory frameworks. In each organization, the accounting policy is the main document that regulates its activities. In turn, CJSC Pegas clearly complies with all rules and regulations.

4.6 Conclusion on the section "Social responsibility"

In conclusion, we can say that the process of functioning of Pegas CJSC fully complies with all the norms and requirements of SanPiN. The microclimate of the organization is favorable. An analysis was also made of internal and external facts that may affect the activities of the employee.

As a result of the analysis, the following conclusions were drawn:

- analysis of the factors of internal social responsibility showed us how the corporate culture is developed in the organization, revealed that employees strictly adhere to job descriptions and other legal documents;

- analysis of environmental factors CJSC "Pegas" showed that the organization takes care of the environment, is ready to help in crisis situations, is responsible for the quality of the work process and the health of employees;

- Legal and organizational issues in CJSC "Pegas" are resolved with the power of the regulatory framework, which meets the requirements of the law.

Summing up all sections, CJSC "Pegas" meets all the requirements and provides high-quality and timely assistance to customers. In the event of an earthquake or fire, all tools and precautions must be followed.

Conclusion

Any transformation of the production or organizational process in an enterprise entails a high cost, as well as a certain amount of risk, individual for each type of activity, however, especially when it comes to increasing labor productivity, the result most often does not take long.

An increase in the efficiency of any activity, including economic activity, is an indisputable law of the progression of human society. Over time, a person tends to use the results of past work, which allows more and more to improve the quality of production and activities.

In the course of the work, one of the fundamental concepts of the economy was considered - labor productivity, as well as the factors and resources that form it.

The object of the study was an enterprise that was unprofitable and unorganized at the beginning, but, nevertheless, achieved good performance by the end of the study period. Thanks to the reorganization and adjustment of the production process, we managed to overcome the crisis and reach a decent pace of production. The use of new technologies, as well as the development of other production niches, made it possible to increase the profit of the enterprise several times.

After the analysis, the following proposals were put forward to increase the labor productivity indicator:

1) automation of workplaces;

2) development of new production technologies;

3) redistribution of labor force.

Labor productivity, like business in general, is a very non-trivial concept, contrary to what it might seem at first glance. On the one hand, there are strict norms and indicators, but on the other hand, the ways of optimizing and increasing indicators do not behave at all linearly. Logically, an increase in production entails an increase in profits, however, with a systematic increase in production volumes, the sales market can be overwhelmed, which will exceed the volume of demand,

which will cause losses. Similar principles apply to labor productivity - with an increase in this indicator, sooner or later the point of maximum rational value is reached, after which, like a normal distribution, the profitability indicator begins to decline.

List of sources used

1. Shadrina, G.V. Economic analysis / G.V. Shadrin. - Moscow: Yurayt, 2019. - 431 p. – ISBN 978-5-534-04115-6.

2. Askerov, P.F. Analysis and diagnostics of financial and economic activities of the organization / P.F. Askerov, I.A. Tsvetkov, H.G. Kibirov. - Moscow: INFRA-M, 2018. - 176 p. – ISBN 978-5-16-009793-0.

3. Morozova, A.M. Analysis of the financial and economic activities of an enterprise (organization) / A.M. Morozov. – Kerch: FGBOU VO “KSMTU”,

2018. - 126 p.

4. Odintsova, K.A. Features of the analysis of financial and economic activities of small business entities / K.A. Odintsova, E.V. Grinavtseva // Modern science. - 2020. - No. 10–1. – P. 70–75.

5. Belous, V.V. The choice of financial indicators for the analysis of financial stability at different stages of the organization's life cycle / V.V. Belous // Alley of Science. - 2018. - No. 5 (21). - S. 193-196.

6. Agekyan, L.S. The content of the analysis of the financial condition of the organization and the decisions made on its basis / L.S. Agekyan // Young scientist. - 2020. - No. 4. - S. 329-331.

7. Kovalev, V.V. Financial management: theory and practice / V.V. Kovalev. - Moscow: Prospekt, 2019. - 1104 p. – ISBN 978-5-392-34249-5.

8. Burova, O.N. Improving the assessment of the financial condition of small organizations in the Russian Federation: dis. cand. eq. Sciences / Burova Olga Nikolaevna; State University of Management. - Moscow, 2015. - 170 p.

9. Kosolapova M.V. Complex economic analysis of economic activity / M.V. Kosolapova, V.A. Svobodin. - Moscow: Dashkov and Co, 2019. - 247 p. – ISBN 978-5-394-03281-3.

10. Grechenyuk A.V. Comparative analysis of Russian and foreign approaches to the analysis of the financial condition of the organization / A.V.

Grechenyuk, O.N. Grechenyuk // Audit and financial analysis. - 2015. - No. 1. – S. 217–224.

11. Badmaeva, D.G. Methodological aspects of the analysis of the financial stability of a modern enterprise / D.G. Badmaeva // Journal of science. Lyon. - 2019. - No. 2. – P. 11–15.

12. Koltsova, I. How to balance liquidity and profitability indicators / I. Koltsova. – Text: electronic // Corporate management: [website]. - 2011. - May 3. – URL: https://www.cfin.ru/management/finance/capital/balanced_liquidity.shtml (date of access: 12/11/2021).

13. Rakhmatov, T.O. Analysis of the financial condition of the enterprise as a basis for the development of a financial strategy / T.O. Rakhmatov, Z.A. Ivakova // Economics. Control. Education. - 2019. - No. 2 (9). – P. 58–64.

14. Khozhiboev, M.Sh. The role of the analysis of the financial condition in the development of the financial policy of the enterprise / M.Sh. Khojiboev // Economics. - 2019. - No. 5 (43). – P. 55–57.

15. Milyaeva, L.G. Complex economic analysis of economic activity / L.G. Milyaev. - Moscow: KnoRus, 2019. - 190 p. – ISBN 978-5-406-03659-4

16. Muzychenko, A.A. Analysis of the financial and economic activities of companies for the development of gas condensate fields: author. dis. cand. eq. Sciences / Muzychenko Alexander Alexandrovich; Moscow State University M. V. Lomonosov. - Moscow, 2009. - 22 p.

17. Zimnyakova A.Yu. Analysis of financial stability as a direction of complex analysis of the organization / A.Yu. Zimnyakova, A.A. Tsaplin // Alley of Science. - 2020. - No. 1 (40). – P. 85–90.

18. Analysis of the financial and economic activities of the enterprise. – Test: electronic // Business Booster: [website]. – 2020. – 21 Dec. – URL: https://bbooster.online/stati/analiz-finansovo-hozyajstvennoj deyatelnostipredpriyatiya.html (date of access: 12/13/2021).

19. Analysis of financial and economic activities. Methodical materials. – Test: electronic // Alt-Invest: [website]. – URL: https://www.alt-invest.ru/wp-content/uploads/fin-analysis-ai.pdf (date of access: 12/10/2021).

20. Rose P. Banking management. – M.: 2020.–275 p.

21. Usoskin V.M. Modern commercial bank. – M.: 2020.–542 p.

22. Utkin E.A. Bank Marketing: Textbook. – M.: INFA, 2019. – 645 p.

23. Financial management in a commercial bank. Fundamental analysis. – M.: Prospect, 2019. – 424 p.

24. Popova, Zh.G. Psychological aspects of the formation of a favorable image of the bank / Zh.G. Popova // Marketing in Russia and abroad. - 2004. - No. 5 (43). -- S. 68-71.

25. Polishchuk, A.I. Management of activities of credit institutions (banking management) / A.I. Polischuk. - M.: Yurist, 2002. - http://www.mirkin.ru/_docs/metodika8.pdf, date 01/21/2007.

26. Radkovskaya, N.P. Marketing in commercial banks / N.P. Radkovskaya. - St. Petersburg: IVESEP, Knowledge, 2004. - 94 p.

27. Saginova, O. Marketing management of the corporate reputation of a commercial bank / O. Saginova, I. Skorobogatikh, V. Gaft // Marketing. - 2006. - No. 5 (90). -- S. 52-65.

28. Simova, T.B. Is it good for the client? / T.B. Syomova // Marketing and Marketing Research. - 2005. - No. 4 (58). -- S. 47-55.

29. Soldatenkov, G.V. Vneshtorgbank: the scale and dynamics of development, investment and credit activities / G.V. Soldatenkov // Money and credit. - 2004. - No. 12. - S. 7-11.

30. Umichevich, O.V. Bank marketing in the USA and Canada: new technologies / O.V. Umichevich // USA, Canada. - 2000. - No. 4. - S. 55-63.

31. Khaluev, K. Relationship marketing - a modern approach in the bank's work with clients / K. Khaluev // Marketing. - 2002. - No. 5 (66). -- S. 44-55.

32. Shabaeva, V.I. Success factors of multi-channel banking / V.I. Shabaeva // Banking services. - 2006. - No. 6. - S. 27-30.

33. Shelov, V. Bank, which is always there / V. Shelov // Banking. - 2006. - No. 7. - S. 48-49.

34. Eriashvili, N.D. Marketing: Textbook for universities / N.D. Eriashvili. - M.: UNITI-DANA, 2003. - 340 p.

35. Yudin, V.V. Prospects for remote banking services for individuals / V.V. Yudin // Banking services. - 2006. - No. 2. - S. 17-24.

36. Yaskevich, E.V. Banking marketing / E.V. Yaskevich. -- Vladivostok: Dalnevost Publishing House. un-ta, 2002. - 328 p.

37. http://rating.rbc.ru

38. http://www.balancedscorecard.ru

39. http://www.vtb.ru

40. http://www.vtb24.ru

41. http://www.vtbmagazine.ru

Literature in English

42. Chandler, A.D. Strategy and Structure / A.D. Chandler. -- Cambridge, MA: The MIT Press. -- http://ssr1.uchicago.edu/newpre/orgs2/chandler.html, dated 01/21/2007.

43. Ansoff, H.I. Corporate strategy / H.I. Ansoff. -- Harmondsworth:penguin. -- 1998. -- p. 630.

44. Meidan, A. Financial Services Marketing / A. Meidan, B. Lewis, L. Moutinho. -- L., etc.: Dryden Press, 1997. -- 375 p.

45. Boyd, W.L. Customer Preferences for Financial Services: An Analysis / W.L. Boyd, M. Leonard // International Journal of Bank Marketing. - 1994. - Vol. 12, No. 1. -- pp. 9-15.

46. Doern, R. The Emergence of e-Banking in Russia / R. Doern, C. Fey. -- Stockholm School of Economics in St. Petersburg. SPb., 2001. -- http://www.sserussia.org/materials/wp/wp01-101.pdf, dated February 15, 2007.

47. Sanaie, A. Globalization and New Trends in Bank Marketing / A. Sanaie // Journal of International Marketing and Marketing Research. - 2001. - Vol. 26, No. 3. -- pp. 129-137.

48 Frigo, M.L. Internet Banking: Translating e-Business Strategy into Action / M.L. Frigo, P.G. Pustorino, Jr. Krull // Bank Accounting and Marketing. - 2001. - Vol. 14, No. 4. -- pp. 29-34.

49. Bernstel, J.B. Customer's Crown / J.B. Bernstel // Bank Marketing. -- 2003. -- Vol. 35, no. 5. -- pp. 14-19.

50. Alvarez, Ed. Your Bank's Image / Ed. Alvarez // Bank Marketing. -- 2001. -- April. -- pp. 31-35. -- http://www.sovetnik.ru/pressclip/more/?id=11136, date 02/15/2007.

51. Irwin, D. Make your Business Grow. Take a strategic approach / D. Irwin. -- Intern. Thomson Business Press. -- 1998. -- p. 171.

52. Nickels, G.W. Marketing: relationships, quality, value / G.W. Nickels, M.B. Wood. -- Worth Publishers, Inc. -- 1997. -- p. 633.

53. Keegan, W.J. Marketing Plans that Work: targeting, growth and profitability / W.J. Keegan, Malcoil H.B. McDonald. -- Butterworth -- Heinemann. -- 1997. -- p. 236.

54. Minina, T.I. Electronic banking services / T.I. Minina // Banking services. - 2002. - No. 7. - S. 13-17.

55. Nikonova, I. Strategy and value of a commercial bank / I. Nikonova, R. Shamgunov. - M.: Alpina Business Books, 2005. - 284 p.

56. Orlova, A.N. Communication strategy of a commercial bank / A.N. Orlova // Banking services. - 2005. - No. 12. - S. 7-13.

57. Panova, G.S. The concept of banking marketing / G.S. Panova // Marketing. - 1998. - No. 1. - http://www.cfin.ru/press/marketing/1998-1/07.html, date 15.01.2007.

58. Pirtskhalaishvili, K.Z. Loyalty programs in the banking sector / K.Z. Pirtskhalaishvili, D.P. Romashchenko // Marketing and Marketing Research. - 2006. - No. 5 (65). -- S. 472-478.