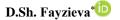
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THE PROCEDURE FOR DETERMINING THE TOTAL AMOUNT OF REMUNERATION PAID TO EMPLOYEES

Abstract.

This article's aim is validating indicators such as performance-based compensation, a pay plan that links employee compensation to performance, and any contingent element.

There are several different ways to determine an employee's total compensation. For example, compensation may depend on the complexity of situations and the tasks involved. And compensation can be monetary or non-monetary. It is explained that compensation based on the employee's productivity or competence does not always refer to financial rewards, even if the reward for work primarily involves the expression of wages in money.

The global financial crisis caused the need to rationalize the staffing of corporations, led to a revision of motivation and labor incentives, to maintain the socio-economic activity of wages and other payments to the organization's personnel at an effective level.

The lack of principles on the organization of personnel Awards leads to a clear violation of the relationship between the employee and the organization.

Key words: wages, incentive, employer, job satisfaction, compensation, variable remuneration, labor theory.

Introduction.

In modern conditions, employee rewarding, as a system of relations between employer and employee, requires the need to modernize scientific principles and principles in building such relations, taking into account the current processes between efficiency and innovative development in enterprises and organizations.

The award of each employee is determined by his personal contribution, taking into account the final result of the enterprise's work, is regulated by taxes, and its maximum amount is not limited. The state of minimum wages of employees is established by law. Even today, the remuneration of employees is decided directly by the organization, and its regulation is carried out by a collective agreement.

Compensation may also take into account the skills of an individual worker or group of workers and how well they apply to the task assigned by the employer. Finally, compensation may be based on results or performance, which is the focus of this study [1].

Compensation can be monetary or non-monetary. Compensation based on an employee's performance or competence is not always a financial reward, even though the reward for work primarily involves the expression of wages in money.

In this part of the study, the different terms are used interchangeably when they refer to compensation based on the characteristics of labor reserves or working conditions. These terms include, but are not limited to, "performance-based pay," "performance-based pay," and "variable pay".

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Modern research on human resource employment is based on the assumption that, since money is a means of acquiring material goods, compensation has a motivating and justifying effect on employee behavior [2].

Hence, trait-based compensation, proposed by several justification theories, including, among others, expectancy theory and goal setting, increases productivity due to its impact on human resource employment activities and productivity.

There are also theories that oppose performance-based compensation, such as Herzberg's theory of hygiene justification and Desi's theory of internal justification.

These theoretical outlooks, in one way or another, explain the relationship between demographic trends and processes occurring in the field of employment.

In this regard, research aimed at improving the award of employees in state organizations is of great practical importance.

The need to solve these above-mentioned problems in a comprehensive context determined the choice of the research topic and justification of its relevance.

Therefore, an effective employee reward system, widely used by the tools of economic analysis, makes it possible to identify weaknesses and strengths of the management of state organizations, to identify reserves for the growth of innovative development and effective activity of state organizations.

At the same time, the global financial crisis caused the need to rationalize the staffing of corporations, led to a revision of motivation and labor incentives, to maintain the socio-economic activity of wages and other payments to the organization's personnel at an effective level.

The lack of principles on the organization of personnel Awards leads to a clear violation of the relationship between the employee and the organization.

The weakness of the methodological support of the organization system for awarding the organization's personnel, especially on issues such as: analysis of the compliance of the performance of employees with the strategic goals of the state organization; assessment of the impact of the employee reward system on improving the effectiveness of the organization and the level of innovative activity, is relevant.

Materials and methods of research.

Grounded theories are discussed below in the following order: needs, incentives, expectations, internal justification, equity, and agency theory. The listed theoretical worldviews complement each other as they developed simultaneously or one after the other. Later, we will briefly touch on the methodological organizers of the listed grounded theories.

McGregor's need-based theory consists of two parts: theory X and theory Y. According to theory X, managers evaluate those who do not like the work and responsibilities under their hands and tend to avoid them as lazy people. This means that managers must monitor the efforts of employees and motivate them to improve productivity.

In contrast, Theory Y predicts that people love work, are creative, seek responsibilities, and appear to be humiliated. According to Theory X, performance-based remuneration could be an acceptable instrument of employment contracts. Theory Y, on the other hand, predicts that productivity growth is not directly related to the efforts of the employer, who takes labor as the basis.

Incentive theory evaluates material compensation as an external factor influencing the behavior of individual employees and justifying human resources with work. Grounding theory and Herzberg's hygiene categorize the factors that lead to job satisfaction, internal factors that affect job attitudes, and external factors that affect job dissatisfaction [3].

What makes people intrinsically grounded? These are, for example, factors related to the work itself, recognition, growth and promotion opportunities. On the contrary, external factors

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such as wages and relations with managers and employees are considered as factors related to occupational hygiene.

Addressing hygiene-related factors may reduce job dissatisfaction, but may not increase motivation except in the short term. Management of occupational hygiene factors is a specific approach to justifying work based on recognition or career, in which external factors and risk of punishment determine the nature of behavior.

If Herzberg's theory is followed, it is not considered an effective instrument in the management of human resources, and therefore, financial factors should not be prerogative to ensure the employment of the population.

According to the expectation theory, not only needs and factors, observation and expectations also affect the motivation of work. Vroom's expectancy theory (1964) predicts that the motivation to motivate a person depends on how strong the expectation is that the work performed will produce a specified result and how attractive this result is to the person.

Thus, the theory focuses on the relationship between the elements of the goal chain: "productivity - reward - personal goals".

Adams, the founder of the theory of justice, states (equity theory) that man seeks fair results, and therefore, acceptance of fairness plays an important role in justifying work. People equate their job addiction with employee performance and seek to eliminate any inequity if it is perceived as such.

This means that people are not interested only in the actual amount of the reward they receive for their efforts, but in comparing it with what their colleagues are receiving for similar efforts. Individuals have multiple options for redressing inequality, which include others, alter their contributions, or affect the outcome of their actions.

T. Malmi and D. Brown, who thought in agreement with the theory of justice notes that the human resource management system should be considered in conjunction with the decision and control process. Therefore, according to the authors, the control management system is divided into planning, cybernetics, reward and compensation, administrative and cultural control. These elements of management are used to improve the effectiveness of personnel policy within the organization. The role of supervisory management is to motivate employees to improve their productivity [4], [5].

In this plan, the compensation package participates as a mechanism that compromises the goals and motivations of employees, unlike in situations where there are no overt incentives. Such a human resource management system affects the direction, motivation and enthusiasm of each employee.

Results and its discussion.

Many studies of labor relations were conducted on the basis of the theory of agency relations (agency theory). According to this theory, informational asymmetry exists at different organizational levels of the labor market. First, such asymmetry is typical for companies in which ownership and control of the firm is shared between participants in labor relations. This means that the owner of the firm (ie, the principal) represents the manager (ie, the agent) in controlling the activities of the firm.

In such cases, managers have a better understanding of the economic reality of the company than the owner, since they are responsible for operational activities and have access to unadjusted financial figures. Second, informational asymmetry also exists in labor contracts between employers and employees. Only employees are aware of their true abilities and exert their efforts, while managers cannot adequately monitor their motivation and measure their abilities.

Situations involving asymmetric information can lead to abuse of the other party's lack of awareness.

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In the United States, a flexible system of stimulating the innovative activity of employees is built in such a way that fixed wages, as a rule, only increase and practically never decrease; at the same time, part of the income is put on a direct dependence on the results of the innovative activity of the employee. The main types of additional pay in the United States include: bonuses for management personnel; compensation payments upon retirement; special bonuses for managers that are not related to their income; bonuses depending on the amount of profit at the unchanged value of the base salary; additional fees for advanced training and work experience; sale of company shares to employees.

The following factors were identified with the consulting firm" McKinzie:

- sphere of influence-the influence of the position on the results of the company's activities (the number of subordinate employees, material and financial resources, the growth of the company's income);

- the complexity of the implementation of the tasks included in the tasks (planning, problem solving and creative activity, decision-making);

- requirements-the amount of knowledge and skill required to perform the work (special and general technical knowledge and skill, persuasion and negotiation, the art of management).

For the successful functioning of the economic system in market conditions, it is necessary to provide more creative employees with an innovative space and appropriate working conditions.

Scientific and practical study of the demographic factors of the labor market

The relationship between human motivation and productivity is not linear. Instead, relationships are skewed toward factors that underlie the individual, and are often shaped by demographic factors, which may affect the underlying strength of variable wages [6].

Finally, the relationship between individual and organizational productivity is also nonlinear, as the number of factors influencing organizational performance is extraordinarily large. So, in the figure 1, this relationship is indicated by a dotted line. The system created excludes other factors that affect organizational productivity, and improved individual productivity should be focused on the exemplary case and ultimately reflected at the company level.

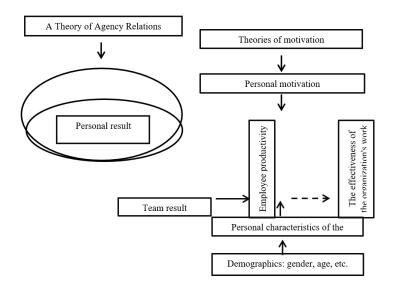


Figure 1 – Theoretical basis of the relationship between individual and organizational productivity

Note: Description-compiled by the author

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Traditional economic theories are based on the assumption that people are rational in making dececisions and that their actions are aimed at maximizing the results of their activities.

However, it is self-evident that the actual process of decision-making by humans does not rely on reason, as relatively programatic or intuitive decision-making is limited by many factors [7].

In addition to the limitations of intelligence, human behavior is affected by changes at a particular level. These include, among others, the mental and physical abilities of individuals and objective demographic factors such as age, gender, education and occupation.

Objective demographic factors can affect the personal character of employees and their choice of work activities that correspond to their personal characteristics. For example, gender and age have "economically significant effects" on an employee's attitude to risk. In addition, Dj. Kleinjens is based on the idea that gender factors influence an individual's attitude to competition and his productivity in competitive conditions.

The concept of "employee reward system" is interpreted ambiguously within the framework of incentives. In our opinion, this is characterized by different interpretations of the essence of the relationships accumulated in the process of stimulating labor with the reward of the employee. In addition, the reward system, while having different definitions in economic science, has common aspects that have their own specific base. Taking these aspects into account modern trends in management and Labor Economics, in order to extract their own positions and determine the employee reward system, we analyzed the views of various researchers regarding the employee reward system. Taking into account the definition of the personnel remuneration system of the presented analysis, it is possible to consolidate the need to consider this understanding in many aspects:

1) the employee remuneration system is considered a means of motivation;

2) the employee remuneration system performs the function of stimulating the employee to work and compensating for his labor costs;

3) employee remuneration system is carried out through the function of organizing the performance of work.

Therefore, it is necessary to consider the content of the employee remuneration system much wider than the materialization of Labor. In the system presented in modern economic realities, it is necessary to use a wide range of types of remuneration that exceed sufficient personal needs and recognize the employee's labor contribution. For this reason, in organizations, the following types of remuneration systems are used:

- education, experience, qualifications, income, profit and capital, payments for participation in strategic management and planning programs;

- guarantees in the organization and payments on social standards apply.

Khakimova K. Nematov J. considers the specifics of payment of remuneration and compensation of expenses of a lawyer in an agreement on the provision of legal assistance in the Republic of Uzbekistan and foreign countries [8].

Based on the officially established criteria for evaluating remuneration, they identify the following methods that have developed in practice in Uzbekistan:

- payment in a certain fixed amount. This method is the most common and convenient, since the parties determine the amount in advance, as a result of which the principal prepares for expenses, and the lawyer tries to justify the payment by performing all the actions provided for in the condition on the subject of the agreement. In addition, it is advisable to use this method in onetime or short-term assignments, since the upcoming complexity, duration, and cost can be estimated immediately. For example, consulting, drafting legal documents, registration or appeal.

- time-based payment. According to M.G. Korobitsin, "the disadvantage of hourly pay is that different lawyers spend different time to complete each individual stage of assistance, as a result of which some unscrupulous lawyers delay the process by all available means, involve the principal in absolutely unnecessary litigation, simulate the appearance of work, without achieving the set goal tasks".

With this method of determining payment, first of all, the lawyer estimates the time required to fulfill the agreement, instead of paying more attention to the result and quality of work. – remuneration depending on the result in favor of the principal (most often in percentage terms). Therefore, it can be argued that the Republic of Uzbekistan is allowed a "success fee".

The calculation of payment for services rendered by a lawyer in the United States is considered particularly interesting. Payment can be hourly, payment of fixed or conditional remuneration, and others. However, the amount of the fee may be regulated by ethical rules, since when determining the fee for legal services rendered, as stated in rule 1.5 of the Rules of Professional Conduct of the State of Alabama and other states, a lawyer should not charge excessive fees for his work. The Code defines the criteria for determining the fee: the time spent, the amount of work, the degree of employment of the lawyer and the actual ability to accept other assignments, as well as the amount of the fee, time constraints, the nature and stability of business relations between the lawyer and the client, as well as the fee usually charged to clients for conducting similar cases, which in turn is similar to the practice in Uzbekistan [8].

According to the Government decree on the organization of payment of wages in kind dated July 13, 2023, in Uzbekistan, payment in kind is possible on the basis of written consent of an employee in the following cases:

- calculation of food and agricultural products produced and grown by the employer for the consumption of the employee or his family;

- calculation in the form of provision of food and housing for temporary residence of domestic workers by employers who hire them for maintenance and assistance in household management.

In addition, the condition for payment of wages in kind must be specified in the employment contract concluded with the employee on the basis of his consent. At the same time, remuneration in kind should not exceed 30% of the total salary.

Regardless of the written consent of the employee, if up to 50% of his salary is withheld, payment in kind may not exceed 10% of the total amount of the employee's earnings. At the same time, if more than 50% is withheld, it is prohibited to pay an employee wages in kind, the document says.

Uzbekistan ranks third in Central Asia in terms of average monthly wages (Figure 2). When comparing average monthly nominal wages in five Central Asian countries, Uzbekistan came in third place.

When comparing average monthly nominal wages in the five countries of Central Asia, Uzbekistan was ranked third. In January-September 2022, the average monthly nominal wage in Uzbekistan amounted to 3.72 million soums (\$335).

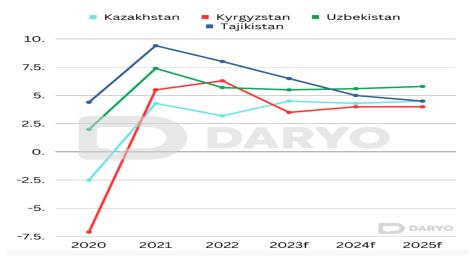


Figure 2 – Uzbekistan is in Central Asia in terms of average monthly wages. Note: Based on the Materials of the State Statistics Committee of Uzbekistan

In a recent report released by the World Bank titled 'Europe and Central Asia Economic Update: Sluggish Growth, Rising Risks', Central Asia, a region often overshadowed by its larger counterparts, has showcased a remarkable resilience and growth trajectory from 2020 to 2025. The economic performance of major countries like Kazakhstan, Kyrgyzstan, Tajikistan, and Uzbekistan indicates not only recovery from the effects of the global pandemic but also a forward momentum in terms of development.

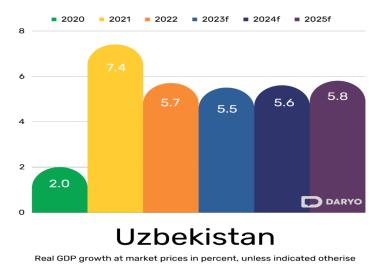


Figure 3 – Graph showing Uzbekistan's GDP Growth Note: Based on the Materials of the State Statistics Committee of Uzbekistan

Uzbekistan, showcasing positive growth amidst global economic challenges, recorded a 2.0% growth in 2020. The growth momentum continued with rates of 7.4% and 5.7% in 2021 and 2022. The forecasts for the years 2023 to 2025 are slated at 5.5%, 5.6%, and 5.8%. It's noteworthy that the projections for 2023 and 2024 have seen a slight uptick from the June 2023 predictions by 0.4 and 0.2 percentage points respectively. Average monthly salary in Uzbekistan reaches almost 3.5 million soums. The State Statistics Committee published a report on the level of wages in January-March of tIn January-March, the average monthly nominal accrued wages in

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By types of economic activity, the wages of employees of enterprises are:

- banking, insurance, leasing and credit-intermediary activities 8.42 million soums;
- information and communication 6.5 million soums;
- transportation and storage 4.55 million soums;
- industry 4.46 million soums;
- construction 4.15 million soums;
- trade 3.51 million soums;
- education 2.51 million soums;
- healthcare and provision of social services 2.32 million soums.

In terms of regions, the highest level of wages was recorded in the city of Tashkent (5.21 million soums) and Navoi region (4.73 million soums). The lowest level is in Surkhandarya (2.61 million soums) and Fergana (2.59 million soums) regions.

The average monthly salary is the average value of all remunerations received for the work of an employee within 12 months, recalculated for each individual month.

The average monthly salary includes allowances, bonuses, incentive payments, compensatory payments and pay for hours not worked, as well as income tax withheld from individuals and deductions to the union fund.his year.

Among the advantages offered by the modern economy of Uzbekistan for foreign companies – political and macroeconomic stability, favorable climatic conditions, hospitable and hardworking people and many others.

The average salary in Uzbekistan at the end of nine months of 2023 reached 4.4 million soums. This is 18.1% more than a year earlier, according to data from the Statistics Agency. The largest increase in wages was recorded in Tashkent - by 20.2%, to 7.1 million soums.

Specialists in the field of finance and insurance receive the most - the average monthly salary was 13 million soums. In second place are workers in the field of information and communications - 10.3 million soums, in third place are transportation and storage with 6.7 million soums.

The following recommendations are given for remuneration, including for awarding employees:

- Successful wage reorganization. It is impossible not to change the fiscal policy of the state. Changing tax legislation should be accompanied by changing the tax system. Reducing tax burdens, ensuring opportunities for increasing the wage fund.

- Strengthening the role of social partnership-strengthening the role of bilateral and trilateral agreements and collective agreements at the intermediate level. This relationship should relate to the Coordination of the deadlines for the implementation of each type of agreement in solving the issue of remuneration, the practical fulfillment of obligations in the agreements adopted, enterprises of all forms of ownership.

- Improvement of District regulation of remuneration, the essence of which is that the reproduction of Labor is equal in the regions, the coincidence of the interests and financial capabilities of Kazakhstan, its regions and enterprises.

- Development of forms and systems of remuneration:

In particular: the application of reasonable norms of labor costs (labor obligations of employees), the application of tariff rates (oclads) that ensure the reproduction of labor in accordance with qualifications; creation of material interest of employees in the result of innovative activity.

- Measures to ensure social protection of employees.

Conclusion.

Central Asia's economic performance from 2020 to 2023, when compared to various European regions, showcases its impressive resilience and growth potential. While Europe witnessed varied recovery trajectories with significant disparities between regions, Central Asia maintained a consistent and promising growth rate, emphasizing its emerging economic significance in the broader Eurasian context.

Where these assumptions are met, two problems may arise in relation to employment contracts. The first involves the moral hazard (moral hazard) in which agents are unwilling to put all their effort into work. The second problem is adverse selection by the employer, because agents can never be fully confirmed that they actually have the ability, based on their confirmation that they have the ability.

As can de seen, information asymmetry is important in the theory of agensy relations and underlies the scientific research of problems of material justification of employees. In addition to asymmetric information in agensy theory, principal and agent interests are assumed to be conflicting and people are self-interested and risk-averse with bounded rationality. The relationship between the supple and demand of labor competition salary data geography, and workplase coditions - employers, well need to tap into their relevant labor market to make decisions.

For example, an employer looking to hire a web developer may want to look current salary data for that particulary role. In addition, they may to specify their labor market geography (city/sate) to take into account the cost of living.

Doing this can help the employer offer a fair and competitive salary to their prospective employee, which will also result in a higer number which will also result in a higher number of qualified candidates.

In the Republic of Uzbekistan, the possibility of determining remuneration depending on the result in favor of the principal has its positive sides, in particular, it allows to improve the quality of legal assistance provided.

Identifying shortcomings in the system of remuneration and remuneration at the enterprise, we present:

1. ensuring a close relationship between wages, labor productivity and efficiency. Only then will the employee feel that there are strong incentives for improving efficiency, and conditions will be created to stabilize labor costs.

2. the share of variable and fixed payments should vary depending on labor productivity and profit. Remuneration should be paid not only to managers, but also to all employees.

3. strengthening the role of Trade Unions.

4. remuneration should be aimed at strengthening cohesion and reducing disagreements between employees.

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ҚЫЗМЕТКЕРЛЕРГЕ ТӨЛЕНЕТІН СЫЙАҚЫНЫҢ ЖАЛПЫ СОМАСЫН АЙҚЫНДАУ ТӘРТІБІ

Аңдатпа.

Мақала мақсаты өнімділікке негізделген сыйақы, қызметкердің сыйақысын өнімділікке байланыстыратын төлем жоспары және кез келген шартты элемент сияқты көрсеткіштерді Өзбікстан Республикасы мысалында қарастыру.

Қызметкердің жалпы сыйақысын анықтаудың бірнеше түрлі жолдары бар. Мысалы, өтемақы жағдайлардың күрделілігіне және байланысты міндеттерге байланысты болуы мүмкін. Ал өтемақы ақшалай немесе ақшалай емес болуы мүмкін. Қызметкердің өнімділігіне немесе құзыретіне негізделген өтемақы, ең алдымен, еңбекақыны ақшалай түрде көрсетуді көздейтін болса да, әрқашан қаржылық сыйақыға жатпайтыны түсіндіріледі.

Әлемдік қаржы дағдарысы корпорацияларды кадрлық қамтамасыз етуді ұтымды ету қажеттілігін туғызды, еңбекті ынталандыру мен ынталандыруды қайта қарауға, жалақының әлеуметтік-экономикалық белсенділігін және ұйым персоналына басқа да төлемдерді тиімді деңгейде ұстап тұруға әкелді.

Қызметкерлерге сыйақы беруді ұйымдастыру қағидаттарының болмауы қызметкер мен ұйым арасындағы қарым-қатынастың айқын бұзылуына әкеледі.

Негізгі сөздер: жалақы, ынталандыру, жұмыс беруші, жұмысқа қанағаттану, өтемақы, айнымалы сыйақы, еңбек теориясы.

ПОРЯДОК ОПРЕДЕЛЕНИЯ ОБЩЕЙ СУММЫ ВОЗНАГРАЖДЕНИЯ, ВЫПЛАЧИВАЕМОГО РАБОТНИКАМ

Аннотация.

Целью статьи является раскрытие таких показатели, как вознаграждение по результатам работы, план оплаты, который связывает вознаграждение сотрудников с производительностью, а также любой условный элемент на примере Республики Узбекистан.

Существует несколько различных способов определения общей суммы вознаграждения сотрудника. Например, компенсация может зависеть от сложности ситуаций и поставленных задач. Причем компенсация может быть денежной или неденежной. Поясняется, что компенсация, основанная на производительности или компетентности сотрудника, не всегда относится к финансовому вознаграждению, даже если вознаграждение за труд в первую очередь предполагает выражение заработной платы в деньгах.

Мировой финансовый кризис вызвал необходимость рационализации кадрового обеспечения корпораций, привел к пересмотру мотивации и стимулирования труда, к поддержанию социальноэкономической активности заработной платы и других выплат персоналу организации на эффективном уровне.

Отсутствие принципов организации премирования персонала приводит к явному нарушению взаимоотношений между работником и организацией.

Ключевые слова: заработная плата, стимул, работодатель, удовлетворение от работы, компенсация, переменное вознаграждение, теория труда.

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