ANALYSIS OF SYSTEMS FOR EVALUATING THE EFFICIENCY OF WORKPLACES IN A SERVICE ENTERPRISE

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Problem Statement. It is well established that the workplace plays a crucial role in the economic performance of an enterprise and its structural subdivisions due to the following circumstances [1]:

- 1) the workplace constitutes the primary unit of the enterprise,
- 2) the internal environment of the organization is formed from the aggregate of workplaces,
- 3) the profit generated by the enterprise derives from the cumulative financial and economic results achieved at individual workplaces,
- 4) the structure, equipment, functional-technological, and other characteristics of workplaces determine personnel requirements and define both quantitative and qualitative parameters,
- 5) management of production, economics, and personnel is implemented through the management of workplaces.

During the labor process in a service enterprise, a range of social, psychological, organizational, and economic phenomena arise:

- · labor and organizational-economic relations among workers,
- · socio-labor relations that integrate the workforce,
- · socio-economic relations (economic, production-related),
- · social relations that connect all individuals.

The readiness of a worker to engage in interaction is determined by their attitude toward the labor process, which is shaped by the evaluation – based on available information—of the expected outcome of such interaction (Fig. 1). The continuous search for optimal systems of performance evaluation, aimed at minimizing the influence of values and attitudes that govern organizational behavior, necessitates the analysis of diverse approaches to workplace study and, consequently, the criteria for assessing workplace functionality.

Main research materials. The evolution of workplace evaluation systems spans nearly one and a half centuries. The most traditional and extensively developed is the organizational-technological approach, which considers the workplace from two perspectives:

· as a primary link in the enterprise structure and an object of labor organization,

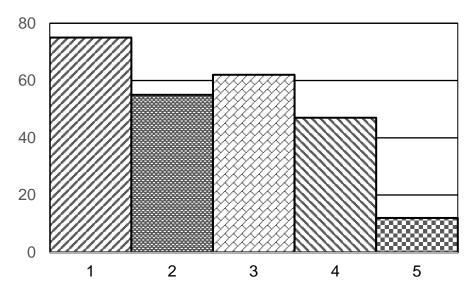


Fig. 1. Workers' interests and opportunities for their realization: 1 – wage level, 2 – social protection, 3 – job security, 4 – occupational safety, 5 – opportunities for professional growth.

· as a component of the production process within a structural subdivision, equipped with the necessary material and technical resources assigned to specific operations within a unified technological process [2].

The sociological perspective emphasizes the content and attractiveness of workplace functions, the degree of monotony and labor intensity, the proportion of physical, intellectual, and creative work, the level of mechanization and automation, the availability of specific working conditions, and the degree of safety and comfort [3].

From an economic standpoint, the workplace is regarded as a primary source of profit, determined by the excess of income generated over the costs of its creation and maintenance. The condition, equipment, and technological integration of the workplace indicate its significance for the organization, define qualification requirements for workers, and establish its uniqueness and embeddedness in technological processes—thus forming the concept of workplace value.

In contemporary practice, greater emphasis is placed on sociopsychological and ergonomic factors that determine the workplace's value for employees, while the economic dimension receives comparatively less attention. Moreover, methodological support for designing and implementing effective evaluation systems aligned with modern scientific theories and innovative development models remains insufficient.

Besides that, there is two circumstances which complicate the development of workplace evaluation methodology – the subjective perception of the workplace (often equated with the worker themselves) and the objectively necessary division of labor within the enterprise.

This manifests in subjective assessments of the importance of individual workplaces as sources of benefits and rights to resource utilization.

To determine workplace efficiency, it is advisable to compare three parameters: costs of workplace creation; costs of workplace maintenance; volume of services delivered at the workplace.

From an economic perspective, prioritization of values shapes methodological approaches to valuation, which can be classified as:

- · cost-based, where value is determined by total expenditures on workplace creation and functioning,
- · result-based, where value is assessed by the return on expenditures incurred in workplace creation [4].

Regular workplace evaluation enables identification of trends in increasing or decreasing value: for the production unit (workshop) where workplaces are organized; for workers engaged in labor activities and receiving wages; for the enterprise that invested in workplace creation and anticipates profitable returns.

Despite the multifaceted consideration of workplace functions, content, and role by researchers, the development of a scientific-methodological framework for evaluating workplace efficiency remains an urgent task.

Conclusions. Viewing the workplace as an accounting object with a measurable efficiency level allows: identification of workplaces that generate income or losses; assessment of the feasibility of retaining specific workplaces within the enterprise structure; formation of an appropriate accounting system aligned with enterprise objectives and managerial information needs, thereby enabling rational choices for enterprise development.

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