

5) implementation of initial or adjusted payment schedules for servicing and repayment of state and local internal and external debts.

In the conditions of Ukraine's integration into the European space, the issue of introducing special «second generation» budget rules that exist in most EU countries and introducing special norms combining restrictions on the size of the budget deficit and public debt is relevant [2].

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SOME ASPECTS OF FORMING CORPORATE CULTURE OF ENTERPRISES OF TOURISM AND HOSPITALITY

Formation, development and support of corporate culture (CC) is tightly related to personnel motivation. The CC creates an atmosphere favorable for work at an enterprise. «The culture of an organization is a complex composition of elements that do not often have the clear language, but can credibly be perceived by the organization team» [3, p. 62]. The presence of the CC is the basic element of modern business.

«The tourist enterprise management system requires continuous improvement of organizational and administrative methods...» [1, p.15]. Such elements development of the CC of tourism and hospitality enterprises as the mission and objectives of an enterprise, its announced corporate values and image are directly related to the stimulation of non-material employees motivation. On the one hand, the CC plays a motivating role, if it is shared by all employees and management of an enterprise, and encourages employees for certain actions, and support existing norms [4]. On the other hand, it is the basis of a high economic culture of enterprise managers [5].

The CC can exist in an enterprise in two basic forms: formal and informal. The first one is presented in official documents: instructions, rules of conduct, etc. The second is, first of all, the traditions, the unwritten rules, and values. The CC main elements that act as motivational factors are the mission and the purposes of an enterprise, its philosophy, the system of norms, values and rules of conduct, behavioral rituals and communication channels, business procedures. In addition to the listed (basic) CC elements, factors that influence the motivation are also: rotation of personnel, career growth, self-realization, communication, symbolism.

The personnel career development involves rotation within an enterprise. The CC that consolidates the employees' growth and development is considered more effective as a motivating leverage than that which restricts employees at the employer, eliminates the appearance of «irreplaceable» employees, expands employee knowledge of the activity directions, strengthens relationship between hospitality personnel.

Self-realization is a tool for personnel non-material incentives. When the motivating factor touches upon such important things for each person as the desire to realize own potential, to achieve professional and personal development, to participate in managerial processes, to be able to make independent decisions, it really becomes extremely effective. If the tourism and hospitality enterprise has a well-developed and competently implemented career development program, the efficiency of labor increases respectively. An employee who got the promotion and recognition from colleagues and leadership, is more dedicated to work, and strives to excel. The person becomes more independent, receives new powers and, as a result, greater responsibility for the decisions made.

Relations among personnel, established communication flows enhance the team's unity and solidarity. The team interpersonal interaction forms those behavior patterns that meet the standards, norms and rules of the enterprise. The corporate code (developed by the employees' involvement) can serve as a significant intangible incentive. The hospitality enterprises professional personnel are the enterprises' innovative potential basis, which is an integral part of competitiveness [2].

The company's traditions, ceremonies, slogans help to bring corporate values and the business mission to personnel in an accessible form, being as an external motivation factor. «Corporate behavior can provide a high level of business ethics in relations between market participants based on respect for the rights and

legitimate interests of the participants, to promote the effective organization operation» [6, с. 102].

The general principles of the enterprise's introduction of a single motivation corporate system includes the following: motivational factors should be in a comprehensive manner and do not contradict each other; any motivating incentives should be in conjunction with the minimum coercion to work; motivational factors should correspond to different personnel groups, based on their level of professionalism, qualifications, social and personality characteristics; motivation methods must constantly be developed, be flexible to personnel; the personnel motivation system works more efficiently, if it covers the employees' motives, the degree of satisfaction of their needs and interests; the main purpose of any motivation is to harmonize the interests of employees and the enterprise.

The entire personnel management system is a set of motivating factors that directly or indirectly affect the personnel [7]. Motivational management is only possible when the elements of the management system have a comprehensive motivational impact on employees. Principles, norms and values of corporate culture can effectively motivate personnel only if they are realized, oriented by the entire management system.

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