

## АНАЛІЗ, АУДИТ, ОБЛІК ТА ОПОДАТКУВАННЯ

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### Tetiana GRYNIV

PhD in Economics,  
Associate Professor,  
Department of Accounting and Analysis,  
National University "Lviv Politechnic", Ukraine  
E-mail: tetiana.t.hryniv@lpnu.ua  
ORCID ID: 0000-0002-7173-9158

### Zoryana SKYBINSKA

PhD in Economics,  
Associate Professor,  
Department of Accounting and Analysis,  
National University "Lviv Politechnic", Ukraine  
E-mail: zoriana.m.skybinska@lpnu.ua  
ORCID ID: 0000-0001-8959-1393

## ANALYSIS OF HUMAN RESOURCES INVOLVEMENT AND USAGE OF THE COMPANY

### ABSTRACT

**Introduction.** In a competitive environment the company aims to strengthen its economic position by achieving competitive advantages, reducing production costs or offering a better product in quality. One of the important preconditions for competitiveness of enterprises is the availability of highly qualified human resources and their rational use.

**Purpose.** Investigating of ways of assessing the level of providing the company with human resources, searching for reserves for increasing the efficiency of the use of human resources and their impact on the results of the company's economic activity.

**Method (methodology).** This article includes methods of economic analysis, horizontal and vertical balance analysis, index method, comparison method for assessment of efficiency of human resources involvement and usage of the company.

**Results.** The article divides the analysis of human resources in the company into elements, namely: analysis of enterprise's labor resources maintenance; analysis of working hours fund usage; analysis of labor productivity and labor capacity; analysis of expenses on wages payment. Indicators of analysis, comparison and evaluation of the effectiveness of attracting and usage human resources in the company are proposed for each of the singled out elements.

**Keywords:** human resources; fund of working time; wages payment; staff; average tariff grade; labor productivity and labor capacity.

### Introduction

In a competitive environment the company aims to strengthen its economic position by achieving competitive advantages, reducing production costs or offering a better product in quality. One of the important preconditions for competitiveness of enterprises is the availability of

highly qualified human resources and their rational use.

### Purpose and objectives of the article

The purpose of this article is determination of the most optimal ways of attracting and usage labor resources.

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The main objectives of the analysis of labor resources are: assessment of the level of company's supply by this type of resources and labor organization, searching for reserves of increase the efficiency of labor resources usage, determining their influence on the results of household activity of enterprise.

Main tasks of analysis of enterprise's labor resources maintenance are:

- study and evaluation of enterprise maintenance and its structural subdivisions by personnel, categories and professions;
- determination and study of personnel flowing indicators;
- exposure of personnel backlogs, its complete and more effective usage.

#### Presentation of the main material

Analysis of human resources involvement and usage of the company includes some elements:

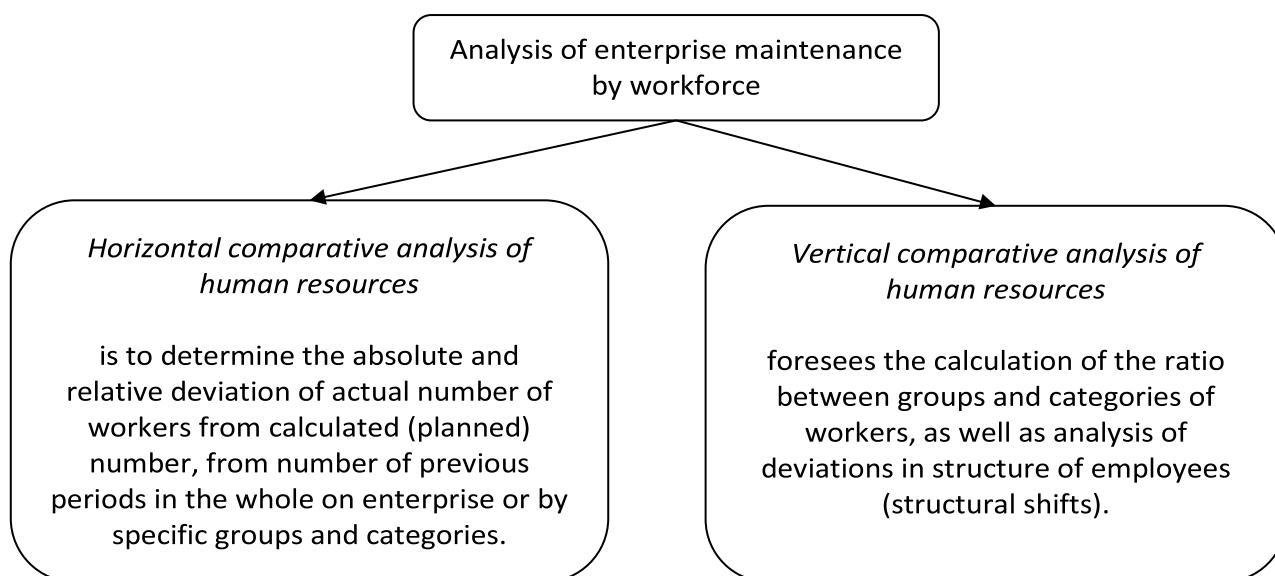
- analysis of enterprise's labor resources maintenance;
- analysis of working hours fund usage;

- analysis of labor productivity and labor capacity;
- analysis of expenses on wages payment.

#### Analysis of enterprise's labor resources maintenance

Sufficient enterprise's maintenance with workers, who have necessary knowledge and skills, their rational usage, the high level of the labor productivity is in large value for multiplying the products scopes and increase of production efficiency. In particular, on provision of enterprise by personnel and efficiency of its use depend the volume and timeliness of execution of all works, the degree of use of equipment, machines and as a result the volume of production, its cost, profit and other economic indicators.

The analysis of enterprise maintenance by workforce can be provided with the help of horizontal and vertical comparative analysis of the number of employees, as well as analysis of their movement (picture 1).



**Picture 1. Types of analysis of enterprise maintenance by workforce**

In order to determine the number of employed workers at the enterprise use registered and average indicators of employees' number, which differ in method of calculation and purpose of their use.

Registered number of staff employees is an indicator of the number of employees at a certain date of the reporting period (eg the first or last day of the month), including taken on this day employees and excluding those who left that day.

Registered number of staff employees represent all hired workers who have signed an employment contract (contract) in written and performed a permanent, temporary or seasonal work one day or more, and also owners of the company if, in addition to the income, they receive wages at the enterprise.

An average number can be calculated as the average number of employees during the period and the average number of equivalent of full-time.

The average number of employees during the period (month, quarter, since the year beginning, year) is defined as the sum of the following indicators:

- average registered number of full-time employees;
- average number of external part-time workers;
- average number of employees under civil law contracts.

In the calculation of average registered number of staff members in registered composition of workers take into account all categories except employees who are on leave due to maternity or child care until they reach the age required by law or by collective agreement of the company. However, employed workers are registered only once (at the place of main work), regardless of the term of employment contract and working hours. This indicator is used to determine the number of employees by areas of economic activity and monitoring for changes in labor mobility. The average number of external part-time workers and workers by civil law contracts since the beginning of the year and a year in total is determined by summing the average number of these employees for all months from the beginning of year and dividing this sum by the number of months.

The average number of all employees in full-time equivalent describes a conditional number of employees who worked full day as it was necessary to perform set by enterprise scope of work (services). Methods of its determination are based on recalculation of paid working hours for all personnel (staff, part time, working under contracts), who were involved in the work in the reporting period and received appropriate remuneration into conditional number of employees, which would be enough for enterprise to perform the actual amount of work under the condition of employment of all employees during the full day, based on the established duration.

The lack of the required number of employees causes deviations in technological process, overhead expenses and the surplus – to underuse of employees, labor productivity decrease and more. General indicator of maintenance of enterprise by workforce is the ratio of growth rates of number of employees, production volumes and financial results. Considered positive the trend for the reporting period when

production volumes are growing faster than the number of employees.

The staff (personal composition of employees) of enterprise for analysis is classified according to various criteria. By the nature of activities distinguish personnel, engaged in main activity, and personnel engaged in secondary activity i.e. in service and other. In turn, according to the functions performed by personnel it is divided into the following main categories: managers, executives; professionals; technical employees, workers and others. Increasing the share of workers in composition of the personnel of main activity is considered to be a precondition of labor productivity growth.

Within functional groups distinguish personnel by specialty, professions and qualifications. Analysis of professional composition is carried out by comparing the required and actual number of employees concerning profession and specialties as well as qualification with further study of certain groups or categories of workers (eg how many auxiliary workers accounts per one main or how many main workers are counting per one specialist).

For highly productive work enterprise has to be supplied by main and additional workers whose qualification meets the needs of production: increase of level of organization of production mainly determines the growth of the share of main workers in their total amount. However, if the actual average tariff grade of workers is lower than planned or average grade of works, it leads to decrease in product quality and increase in cost price of works and a decrease in profit, and if the opposite – to inefficient use of workers.

In order to analyze the composition and structure of employees of the enterprise widely used grouping by gender, age, education, work experience and so on. This grouping helps to identify the proportion of women and men; young workers or retired persons; changes in the level of education, age composition and work experience of employees.

Enterprise's maintenance by personnel is determined by the comparison of actual workers quantity according to categories and professions with planned needs. The special attention is paid to the analysis of enterprise maintenance with personnel of major professions. It is necessary to analyze qualitative personnel composition after the level of qualification.

For the evaluation of accordance of manufacturing staff qualification to complication of executable works it's necessary to compare the average tariff grades of works and workers.

If the actual average tariff grade of workers is below planned and below average tariff grade of works, it can result less qualified output. If the average workers grade is higher than the average tariff grade of works it is needed to carry out an additional payment for their usage at less qualified works.

Consequently, such comparison enables to define, whether correctly manufacturing staff is selected and placed on areas, and whether their wages are correctly paid.

Administrative and managerial personnel needs to be checked for compliance with the actual level of education of each employee to the position which he occupies, and to explore issues related to personnel selection, training and their professional development.

The qualifying level of workers in a great deal depends on their age, experience of work, education and etc. That is why in the process of analysis they study changes in workers composition by those features. Since they occur due to the movement of labor force to this issue in analysis are paying great attention.

The movement of employees of the enterprise consider in two directions: external turnover, in the set of accepted and retired employees from the company in certain period; internal turnover (transition of workers from one category to another, where changes the number of employees in each of these categories and does not change the total amount).

The registered employees, who are taken on a work and retired, do not include: external dual jobholders; working on civil and legal agreements; professionals, transferred from other companies under contracts between entities.

Information about the movement of employees during the reporting period can be provided in the form of balance: registered number of staff employees at the beginning of the period plus the number of taken on work during the reporting period minus the number of those who left during this period equal to the registered number of staff members at period end.

During the analysis of workers' movement pay attention to the external turnover of taken and dismissed workers. New employees are persons

enrolled in the reporting period to the enterprise in the order about the employment issued by the owner of the enterprise. To retired include all workers dismissed from the enterprise, regardless of the reasons for dismissal, including employees who were on maternity leave.

Reasons for dismissal can be: termination of the employment agreement by the initiative of employee or administration, agreed by the parties; recruitment or joining into military service; transfer of the employee to another organization; conviction to incarceration others.

There are two main types of external turnover of dismissal: necessary and excessive. Necessary turnover is considered the dismissal for reasons of production or national necessity and for other good reasons; termination of the employment contract at the initiative of employee (change of residence, transfer of one spouse to work in another locality, abroad, illness or disability that interferes with work or living in certain areas; enrollment to educational establishment, the need to care for a sick family member, retirement, etc.).

Excessive turnover is acknowledged the total number of workers dismissed during the reporting period for absenteeism and other violations of labor discipline, mismatch to occupied position and at own will without good reason.

In addition to absolute indicators, calculate relative indicators of movement of workers describing the intensity of turnover and are determined by the following coefficients:

- a coefficient of personnel engagement

turnover ( $C_{eng}$ ):

$$C_{eng} = \frac{\text{Quantity of personnel taken on work}}{\text{Average-recorded personnel quantity}} \quad (1)$$

- a coefficient of personnel dismissal turnover ( $C_d$ ):

$$C_d = \frac{\text{Quantity of dismissed workers}}{\text{Average-recorded personnel quantity}} \quad (2)$$

- a coefficient of personnel flowing ( $C_{fl}$ ):

$$C_{fl} = \frac{\text{Quantity of workers dismissed by own wish and by labor discipline violation}}{\text{Average-recorded personnel quantity}} \quad (3)$$

- a coefficient of personnel composition constancy ( $C_{psc}$ ):

$$C_{psc} = \frac{\text{Number of workers who have worked throughout the year}}{\text{Average-recorded personnel quantity}} \quad (4)$$

- a coefficient of total turnover ( $C_{total}$ )

$$C_{total} = \frac{\text{Quantity of workers hired} + \text{quantity of workers who left the enterprise in the reporting period}}{\text{Average-recorded personnel quantity}} \quad (5)$$

Especially carefully analyze the retirement of workers at their own wish. By the phrase "retired by own wish" may be hidden circumstances which depend on the employee (eg, changes in marital status or move to another city), as well as on the administration of the company (such as poor working conditions). Therefore there is a need for continuous and selective surveys of employees to determine the real causes of dismissal from work at own wish with further grouping of dismissed by gender, age, work experience, specialty.

Considered coefficients may be supplemented by indicators: required turnover and workers' renewal. Coefficient of required turnover is calculated as the ratio of those who left for a good

reason to average registered number of staff members who left during this period. Coefficient of workers' renewal characterizes the process of restoring the number of employees who left for various reasons due to the number of enrolled and is calculated by dividing the number hired employees for a certain period by the number of employees who left during this period.

#### Analysis of working hours fund usage

The total amount of working time in the enterprise for the reporting period, which defined as a sum of actually worked and not worked for various reasons working time (such as annual leave, temporary disability, study leave, absenteeism from the permission of administration), is called the *fund of working time*.

Working time is measured in man-days or man-hours. Man-day is considered a day when the employee came to work and performed his duties (regardless of duration) or was on a business trip. If the employee was at work but for various reasons (mostly independent from him) did not started to work, then it is counted for him as the day long downtime. Man-date is considered to be absenteeism if the employee did not show up to work regardless of whether he has been working on this day.

The registration of working time in man-days is insufficient for analysis of spent in production work, so during working day working time is registered in man-hours. Separately take into account worked man-hours and man-hours of internal and variable breaks.

To analyze losses of working time study the following funds of working time: calendar, nominal, real and effective (table 1).

**Table 1. Funds of working time in the company**

Funds of working time	Essence
The calendar fund of working time	equals the lump sum of appearances and non-attendance at work during the reporting period, including weekends and holidays.
The nominal fund of working time	calendar differs from the calendar one by the total amount of non-attendance on holidays and weekends.
Real (useful) fund	equals to nominal, except of the non-attendance of workers for good reasons and losses of working time.

In order to determine these funds of time can use the balance of working time of employees or form № 3-PV (quarterly) "Report on the use of working time". To analyze the dynamics of these indicators use "Report on the use of working time" for the respective comparative periods, and to

determine the level of fulfillment of the plan use the planned and reported balances of working time. The balance of working time allows to analyze the structure of the working time, determine the share of unproductive working time loses and its change.

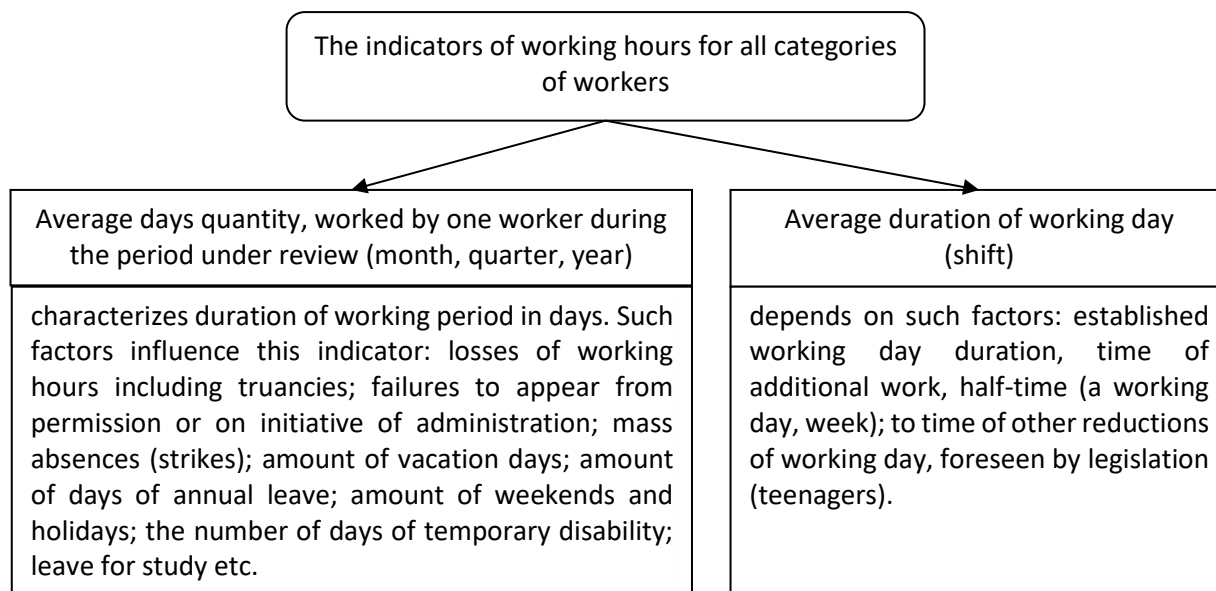
The use of working hours for all categories of workers is analyzed by two indicators (picture 2).

Fund of working time (FWT) depends on the number of workers WN, days worked by one worker (DWW) on average for the period and average duration (WDD) of the working day (shift). This dependence is expressed by the formula:

$$FWT = WN * DWW * WDD \quad (1.6)$$

It is expedient to conduct the analysis of working hours' usage in two directions:

- exposure of working hours losses;
- exposure of unproductive use of working hours.



**Picture 2. The indicators of working hours for all categories of workers**

The presence of overtime work hours compensates the losses of working hours to a certain extent, as production output increases. But it does not influence the indicator of the hour labor productivity, because simultaneously with multiplying output, labor expenses are multiplied.

Concrete causes of losses of working time can be set by comparing planned and actual balances of working time in the reporting period.

During the analysis should pay special attention to internal and variable downtime, as they are caused by shortcomings in the organization of production and management, downtime of equipment, machinery, shortage of raw materials, low labor discipline.

It should be noted that the calculation of losses of working time does not fully reflect the real picture, because the calculation does not include loss of working time lasting 15-20 minutes (and sometimes more) the fault of workers that are not documented. So actually overestimated worked time. The size of such losses determine by the method of selective observations and interviews of workers, photos of the working day, etc.

At the enterprise are marked also hidden losses of working time associated with the production of

defective products, shortage correction and violation of normal working conditions or with the need of additional labor inputs through the use of unusual materials. These losses can be determined by extra payment sheets which are discharged to workers for such work, or by the number of defective products, as well as by orders for payment with distinctive diagonal slash, by acts, messages and data on defective products.

The impact of day long, internal and variable and unproductive losses of working time on average-hourly labor productivity per worker is calculated by multiplying those losses by the planned daily (hourly) labor productivity.

However time losses of working hours not always result output decrease. These losses might be compensated by labor productivity increase.

The studies of concrete reasons of losses and unproductive working hours' outlays will enable to take necessary measures for their elimination.

#### **The analysis of labor productivity and labor capacity**

Labor productivity is a key indicator of the quality of labor resources of the company and the main factor of growth in production.

Labor productivity is measured in two ways: the number of products produced per unit of time or the amount of time spent on the unit of production.

For the analysis of labor productivity use statistical reporting data of 2-PV and report on output 1-P, reports from subdivisions of enterprise on the tasks fulfillment from labor productivity.

Analysis of labor productivity starts from the study of its level, dynamics and overall assessment of the plan (task) fulfillment, and ends with the calculation of the impact of certain factors on the scope of commodity output in the reporting period.

Reasons of labor productivity growth may include: equipment and production technology updating, organization of production improvement, labor organization improvement (training of employees, labor discipline strengthening, increase of motivation, etc.).

Labor capacity of products is an indicator characterizing expenditures of working time per unit of production or total scope of products.

In economic analysis there are two concepts of labor capacity. Relative labor capacity means total expenses of man-hours on produce (per one product, per one UAH thousand of commodity output). The technological labor capacity means expenses of normalized working time of main pieceworkers on production.

Between indicators of labor capacity and labor productivity there is the reverse relationship – when labor capacity decreases labor productivity increases, and vice versa.

The level and dynamics of hourly labor productivity suffer constant influence of intensive factors.

Intensive factors provide the reduction of labor capacity of manufacturing products and the appropriate level of fulfillment of output norms. They include: qualification, professional workers' level; technical and energy labor supply; mechanization and automation of manufacturing processes in case of introduction of progressive equipment, technology and materials; organization of working norms; use of component parts and purchased semi-finished products in the production; improve of the quality of products structure and assortment; improvement of production and management organization.

During the economic analysis of the labor capacity study its dynamics, reasons of change and impact on labor productivity.

So, when planning and organizing the production it is necessary to take into account the possibility of increase in indicators related to daylong, internal and variable, un-productive losses of working time and possible increase in labor productivity of employees and decrease in labor capacity of production of enterprise.

#### **An analysis of expenses on wages payment**

This analysis is carried out in order to determine dynamics, composition and structure of the wage fund, average wage level and the ratio between the average annual pay and labor productivity.

Wages payment outlay includes all enterprise expenses on wages payment regardless of these payments source of financing (table 2).

Analyzing a wage-fund, it is necessary to calculate actual absolute value and its relative deviation from planned. The absolute deviation is determined by comparing the actually used funds for salaries with a planned fund of the enterprise in total, of separate structural units and categories of workers. Relative deflections are calculated as a difference between actually counted wages and planned fund, corrected on the coefficient of plan fulfillment from the production of goods.

Changes in wage-fund might be caused by various factors, that's why variable and constant parts of it are distinguished. On variable part of wages-fund influence such factors as: output scope, its structure, specific labor capacity, level of average-hour wages payment.

Constant part of wages-fund depends on two factors: average-registered number of part-time workers and average earning for analyzed period. The average earning depends on the amount of the worked days in average by one worker for analyzed period, average duration of working day and average-hour earnings.

Average indicators of wages are:

- average salary of one full-time employee of the registered composition, which is determined by dividing the sum of accrued labor remuneration fund of staff members for average registered number of these employees during the corresponding period (month, quarter, six months, year);

- average wage per employee in equivalent of full employment, which is determined by dividing

the sum of accrued labor remuneration fund of employees (full-time and freelance) on their average number of equivalent of full employment for the relevant period;

- average wage per hour worked or paid, determined by dividing the sum of accrued labor remuneration fund of staff members to the number of paid or worked by these workers man-hours for the corresponding period.

In determining wages for one worked hour from labor remuneration fund are excluded charges for not worked time.

To determine the value of monthly average wages for the quarter (year) or any other period the value of received wages for the quarter (year) should be divided by the number of months in the period.

**Table 2. Classification of expenses on wages payment**

The expenses on wages payment	The components of expenses
Fund of basic wage	award for work performed in accordance with established norms of labor at tariff rates (salaries), piece-rates of workers and salaries of managers, professionals and technical employees, as well as salaries of employees who are not in staff of enterprise.
Fund of additional wage	additional payments to tariff rates (salaries) in the amounts required by law, for the combining professions (positions), expansion of service or increase of the amount of work; work in difficult and hazardous conditions, high professional skills, etc; bonuses and rewards that are systematic; payment for not worked time (for example, payment of downtime not attributable to the employee).
Other incentive and compensation payments	rewards and bonuses, which are one-time, compensatory and other monetary and material benefits which are not provided by acts of the current legislation.

During the analysis also study the distribution of employees by the level of their remuneration, which is the difference between levels of remuneration of certain categories of workers and forms of remuneration.

Wages payment is considered in close relationship with the efficiency of labor. With its growth are created real preconditions for increase of the level of payment. By that, money for labor costs should be used so that labor productivity growth outpaced the increase in the level of their payment. Only under such conditions are created opportunities to improve the efficiency of production.

In the process of analysis it is necessary also to set accordance between the rates of average payment and labor productivity. The indexes of average wages and yearly output are calculated as follows:

$$I_{aw} = \frac{AW_a}{AW_b} \quad (7)$$

$$I_{yo} = \frac{AYO_a}{AYO_b} \quad (8)$$

where AW – average wages (actual for analyzed period and base);

AYO – average year output (actual for analyzed period and base).

In terms of inflation it is recommended during calculation of the average wage index to take into account the consumer price index growth or inflation rate ( $I_{aw}'$ ):

$$I_{aw}' = \frac{AW_a}{AW_b * I_{infl}} \quad (9)$$

It follows also to calculate the coefficient of outstripping (lagging behind) of labor productivity growth rates:

$$C_o = \frac{I_{yo}}{I_{aw}} \quad (10)$$

If the value of this coefficient exceeds 1, the rates of labor productivity growth outstrip rates of wages growth.

Change in the ratio of labor productivity growth rate and wages growth rates may result in



relative savings (overspending) of wages fund (LRF – labor remuneration fund), which is calculated as follows:

$$S = LRF_a \frac{I_{aw} - I_{yo}}{I_{aw}} \quad (11)$$

### Conclusions and prospects for further researches

Sources of information for the analysis of labor resources include: planned, accounting and reporting, out of accounting documents.

Planned information for the analysis of supply of company's needs in the labor resources and the effectiveness of their use is contained in the strategic, current and operational plans as well as in business plans.

Accounting and reporting information include primary data from accounting and reporting documents. Main forms of primary accounting documents are: the order of admission to employment or termination of employment; personal card; an order for leave; timesheet of the use of working time and payroll calculation; settlement and payment information; personal accounts and other documents, approved in prescribed order and which are characterizing the number of employees and their incomes in cash or other kind as well as sizes of benefits and compensations and so on.

The main statistical reporting forms are: form № 1-PV (monthly, quarterly) "Report on labor", form № 3-PV (quarterly) "Report on the use of working time", form № 6-PV (annual) "Report on the number of employees, their quality composition and professional studies", Form № 1-entrepreneurship "Report on key indicators of the company's activity" as well as statistical reports on certain types of companies. The main form of financial statements, which is used for the analysis of human resources, is a form of № 2 or № 2 M "Income Statement".

The out of accounting information include: the Law of Ukraine "On Labor Remuneration", instructive materials, as well as list of staff, materials on timekeeping and pictures of working time.

The analysis of enterprise's supply of workforce foresees horizontal and vertical comparative analysis of the number of employees in general and by groups, categories and specialties; the study of personnel movement; identification of

reserves of labor resources usage. To determine the number of employed workers on the enterprise and evaluate their mobility apply indicators of registered and average registered their quantity. The general indicator of enterprise supply by labor resources is the ratio of the rate of growth of the number of employees, scopes of production and financial results. The positive is a tendency when for the analyzed period scopes of production are growing faster than the number of employees.

Analysis of working time usage provides an overall assessment of working time fund, determining completeness of working time usage by general indicators, defining causes of daylong and inter-variable losses and ways to eliminate them. Completeness of the usage is analyzed by the number of days and hours, worked by the employee during the corresponding period, as well as by the degree of the of working time fund usage. To determine the causes of changes in working time fund use methods of factor analysis.

Analysis of labor productivity starts with the study of the level and dynamics of its indicators, reasons of their change. The most objective assessment of the efficiency of labor resources usage can be received on the basis of average per hour worker output. All the rest (per day, month and year) indicators are integral: they take into account the level of labor productivity per hour and working time usage. The value of the average per year production output by one worker depends on the average number of days worked by worker for a year, average working day duration and average per hour production output by one worker. During the analysis determine also the impact of labor productivity level on the change of the scope of production output.

The final stage in labor resources research is to analyze wage as one of the most important factors of stimulating labor productivity growth, the volume of manufactured products and its quality improvement. The analysis involves determining the dynamics, composition and structure of payroll fund, average level of wages and ratio between the average annual pay and labor productivity. At the same time, labor remuneration costs should be used so that labor productivity growth rate is higher than the increase in the level of its payment. Only under such conditions opportunities to improve the efficiency of production output will be created.

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Тетяна Гринів, кандидат економічних наук, доцент, кафедра обліку та аналізу, Національний університет «Львівська політехніка», Україна  
Зоряна Скибінська, кандидат економічних наук, доцент, доцент, кафедра обліку та аналізу, Національного університету «Львівська політехніка», Україна

## АНАЛІЗ ЗАЛУЧЕННЯ ТА ЕФЕКТИВНОСТІ ВИКОРИСТАННЯ ТРУДОВИХ РЕСУРСІВ НА ПІДПРИЄМСТВІ

## Анотація

**Вступ.** У конкурентному середовищі підприємство прагне зміцнити своє економічне становище через досягнення переваг над конкурентами, знижуючи витрати виробництва чи пропонуючи кращий за якістю товар. Однією з важливих передумов конкурентоспроможності підприємства є наявність висококваліфікованих трудових ресурсів та їх раціональне використання.

**Мета.** Дослідити шляхи оцінки рівня забезпечення підприємства трудовими ресурсами, здійснити пошук резервів підвищення ефективності використання трудових ресурсів та визначити їхній вплив на результати господарської діяльності підприємства.

**Метод (методологія).** У статті описано застосування методів економічного аналізу, горизонтального та вертикального аналізу балансу, індексного методу, методу порівняння для оцінювання ефективності використання трудових ресурсів на підприємстві.

**Результати.** У статті здійснено розподіл аналізу трудових ресурсів підприємства на елементи, а саме: аналіз забезпечення підприємства трудовими ресурсами, аналіз використання робочого часу, аналіз продуктивності праці та аналіз оплати праці. По кожному з виокремлених елементів запропоновано показники аналізу, порівняння та оцінювання ефективності залучення та використання трудових ресурсів на підприємстві.

**Ключові слова:** трудові ресурси; фонд робочого часу; оплата праці; персонал; рух робочої сили; продуктивність праці; трудомісткість.

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