

Management motivation system in responsibility centres

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Abstract: The article describes selected elements of the motivation system in an enterprise, paying particular attention to the factors and instruments of motivating the managerial staff. The task system as well as the competences and duties of the heads of organizational units are also presented, together with the scopes of their activities within the responsibility centres. Varieties of management contracts are given, which form the formal framework for the implementation of the factors motivating managers. The aim of the article is to present the concept of a motivation system for the management of a responsibility centre and the results of empirical research. Factors and tools for stimulating the motivation of the work of managerial staff are adopted as the subject of the analysis, while the activity and development of the enterprise are the reference. The scope of the research was limited mainly to the positions of the profit centre and the normative cost centre, and to a lesser extent the income centre. The following research methods were used to achieve the objectives of the article: literature analysis, work analysis, modelling, interview, expert research and case study. The presented concept of a motivation system for management in responsibility centres is based on the views of the authors emphasizing that it is mainly the management of the organization and working conditions that are the key in the motivation of work, as well as the results of work analysis and managers' proposals—collected during the interviews. This concept covers 10 groups of motivation factors, which constitute a subclass of non-salary motivation factors and a subclass of salary factors, i.e. the remuneration system and the task-based system of the responsibility centre. Established factors may constitute the basis for building motivation systems for managers of units with a lower degree of autonomy and independence, including managers of functional units separated in a centralized structure.

Keywords: motivation system, factors and instruments of motivating management staff, responsibility centres, management contract

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1. Introduction

An enterprise with extensive and diversified activities is often unable to achieve economies of scale by grouping tasks into major functions. In the case of large diversification of produc-

tion, such a way of organizing an enterprise may hinder the successful development of particular types of activity due to insufficient consideration of the specificity of each of them. This phenomenon has long been pointed out by A. Chandler, B. Scott and others (Strategor, 2001). More recent studies on these topics show that an organization with a divisional (multi-departmental) structure often performs better than large organizations with a functional structure, or even a matrix structure, considered by some managers as a form of anarchy (Griffin, 2018, pp. 380–382; see also Griffin and Pustay, 2020; Jones, 2013). Currently, decentralized organizational structures can be found in the majority of large American corporations operating in the following industries: IT, modern technologies, electronics, machinery, automotive, chemical, food, tourism; thus, the decentralization process intensifies in those areas of production where there are frequent changes in the range of production and innovative products, where there is a need to react quickly to market signals, and where there is a territorial dispersion of individual plants. Recent analyses show the growing role of the competition factor, which also has a strong influence on the decentralization of management.

The implementation of this concept in the experience of Polish enterprises often boils down to creating responsibility centres, also known as business units. These centres can be established on the basis of operational, production organizational units in order to improve the productivity, flexibility and competitiveness of their operations. The way to create conditions for the implementation of these goals is to increase the independence and responsibility of internal units and to link the remuneration system of employees and management with the work results achieved (Duraj, 2000, p. 19). The organizational unit operating in such a system is the basic link of the enterprise in the economic sense. In this situation, the management of the unit focuses their attention on the effective conduct of business, themselves revealing bad management and eliminating it, thus contributing to building the earning capacity of the company. Therefore, the problem arises of creating a system of motivating the management and employees of the responsibility centre that would contribute to the implementation of the principle of internalization of organizational goals, and in particular to bringing employees' goals in line with the effectiveness of the responsibility centre.

The aim of the article is to present the concept of a motivation system for management in responsibility centres and the results of empirical research.

The subject of the analysis was the factors and tools for stimulating the motivation of the work of managerial staff, while the reference is the activity and development of the enterprise. The scope of the analysis was limited mainly to the positions of the managers of the profit centre and the normative cost centre and to a lesser extent the income centre. The following research methods were used to achieve the aims of the article: literature analysis, work analysis, modelling, expert research and case study.

The final shape of the concept of the motivation system for management in responsibility centres was formulated in a two-stage research process, the purpose of which was to build and verify the developed concept.

The first stage of the research was the analysis of the results of the previous research in the field of work motivation and the analysis of managerial work. Five main groups of factors relevant to the motivation of managers' work were identified. In the second stage, the above mentioned factors were verified. For this purpose, an interview was used as a research method, which was in the form of expert consultations with managers who were asked for their evaluations and to provide other determinants.

2. Selected concepts of motivation

In the most general terms, motivation can be defined as the whole of the motives occurring in an action that activate, direct and regulate behaviour. It is readiness to act, meet needs and achieve set goals (Brockhaus [ed.], 2001, p. 38). M. Armstrong points out that motivation deals with factors influencing people to behave in a certain way (Armstrong, 2006, p. 2010). A definition that is to some extent similar is provided by F. Rheinberg, who wrote that it is “an activating orientation of the current act of life towards a positively assessed target state” (Rheinberg, 2006, p. 18). This otherwise concise definition requires additional clarification; the terms “activating orientation” and “positively assessed target state” must be considered in many senses. For example, it can be said that motivation is different states and behaviours such as: wanting, trying, wanting to strive for something; but it can also mean: avoidance, reluctance, fear of undesirable events and experiences. Hence, according to the author, the motivation to avoid something differs in many respects from the motivation to strive for something.

The term *motivation* is related to the concept of motivation. In the literature in the field of organization and management science, it refers to one of the functions of management, consisting in “stimulating and encouraging to act through a set of stimuli, means and conditions for achieving personal satisfaction and benefits in the organization” (Penc, 1996, p. 25). Motivating is a conscious impacting and influencing of people’s behaviour so that they move in the direction desired by the motivator and implement the goals and tasks set by him (Pietroń-Pyszczek, 2007, p. 10). It seems that this process was best described by Griffin, who wrote that motivation is a system of forces that prompts people to behave in a certain way (Griffin, 2018, p. 514). However, people do not always undertake activity and continue certain activities solely because they strive to achieve goals—they may also do so because of the satisfaction that comes with performing these activities. Performing such activities then becomes a specific goal of the individual.

The given concepts and definitions of motivation and motivating define the mechanisms that stimulate the activation, direction, maintenance and termination of behaviour, and do not constitute a homogeneous unity. The concept of motivation describes the mechanisms of both simple and complex behaviours, it concerns external and internal mechanisms as well as affective and cognitive, homeostatic and heterostatic processes (see Waszczak, 2010).

Depending on economic and social conditions or individual differences (resulting from personality traits and experiences), people are guided in their personal actions by various motivations, i.e. motivation factors, stimuli.¹

The literature provides many classifications of types of motivation that are justified in psychological theories and others. One of them is the distinction between salary motivation and non-salary motivation. The research used the model of work motivation by Hackman and Oldham (1976), and Humphrey, Nahrgang and Morgeson (2007), which is based on the assumption that it is precisely management, work organization, working conditions and individual characteristics of employees that are key in motivating work. According to the mentioned authors, we have almost no influence on the characteristics of employees, while the management staff and specialists have a significant influence on the organization of work.

¹ Motivations, i.e. the factors of motivation, stimuli, needs, tasks, can be defined as any change in the human environment (e.g. a change in the employee’s situation) that causes or changes the motive of action.

Taking the above statements into account, the subject and scope of the analysis were limited to the motivational aspects of the organization and working conditions of the management of the responsibility centre and to incentives as factors of the work motivation system.

In their concept of the motivation model, Hackman and Oldham distinguished five main groups of factors in the features of the job position:

- the possibility of using broadly understood employee qualifications;
- comprehensive work performance, not just parts of it;
- perception of the importance of the work performed for other people;
- the ability to decide on the methods and pace of work;
- the quality of the feedback received.

Considerable progress has been observed with regard to the methodology of studying the phenomenon of motivation and the motivational potential of the work of an organization, especially in the area of measuring and recording results. The theoretical basis of these systems is the concept of management by money, which in practice involves, among others, creating the so-called profit centres and investment centres (Anthony, Dearden and Vancil, 1972, pp. 200–201), the *performance management* method defined as management through effects and the concept of self-regulation in management, embracing the issues of autonomy and teamwork (Jabłoński, 2011, pp. 157–158).

The analysis and evaluation of the effectivity of responsibility centres is related to the use of the so-called Key Performance Indicators, which are set individually in relation to the goals and specificity of the process being implemented (Czapla and Malarski, 2009, p. 116). The most commonly used performance measures are: profitability, costs, productivity (financial measures), but also new products, new processes, efficiency, new customers (marketing measures), sales of new products and services, timely execution of orders, time to market of the product and the adaptation and development of the individual (development measures).

The use of *Business Performance Management* is usually associated with the use of various management methods related to the evaluation of results. These include: Balanced Scorecard, Six Sigma method, Activity-Based Costing (ABC), Total Quality Management (TQM), Economic Value Added Analysis and others (Grabowska, 2017; Kolano, 2018; Parmenter, 2016).

Concluding the topic concerning the development of methods for measuring and assessing effectivity of the responsibility centre, it is necessary to mention the issue of matching the manager's competences to the requirements of the job, which in essence boils down to achieving the strategic goals of the company by implementing the plans and projects of the responsibility centre.

3. The management contract as a tool for motivating management staff

Contracts are a rapidly developing form of salary motivation that can be used in relation to managers of responsibility centres. The need to increase the effectivity of plants, departments and teams transformed into responsibility centres requires the introduction of management contracts. Conclusion of a contract means the emergence of bilateral obligations of the partners—the order taker obtains significant powers, receives strictly defined duties and takes re-

sponsibility for them. It is advisable to simultaneously introduce management contracts with the introduction of responsibility centres (Haus and Nowosielski, 1995).

The essence of the management contract is that one party—the service provider (manager), as an organizationally free entity, undertakes, for a fee (remuneration), to run a part of the enterprise of the other party, i.e. senior management. The service provider is to manage part of the enterprise on behalf of the senior management, and in the interest of the senior management, on their account and at their risk. The business management service, understood in the context of organization and management theory, consists in the implementation of the process of planning, organizing, managing and controlling its activities, using the company's resources to achieve the set goals. In this contract, the individual undertakes to make due efforts to achieve specific economic goals. However, this is not a pure due diligence contract, as it also contains elements of an outcome contract. Due diligence and outcome obligations are often found side by side, so it can be considered that a management contract is somewhat of a mixed contract.

Due to multiple social, economic and organizational conditions, it is proposed that contract managers' remuneration for work should be regulated in a corporate collective labour agreement. This applies in particular to the base salary of these employees.

One of the variants of regulating the remuneration of persons with whom management contracts have been concluded is the inclusion of special bonus regulations in the system. These regulations should include an enumeration of specific conditions the fulfilment of which would entitle those persons to this bonus.

In the second variant, it is possible to include a provision providing for a special award for contract managers which would give the possibility to differentiate the remuneration depending on the degree of implementation of the assigned tasks.

Another possibility of a lower-level managerial contract may be that the basic salary will be specified in a corporate collective labour agreement, and moreover, this agreement will provide for an appropriately high functional bonus for this category of employees, determined individually in the employment contract. In such a case, a general provision should be included in the corporate collective labour agreement, that persons with whom management contracts have been concluded are entitled to a functional supplement agreed individually in the employment contract. These varieties of management contracts provide a formal framework for the implementation of managers' motivating factors.

It should be noted that the choice of the type of contract should be decided by both parties, but the owner of the enterprise has a greater say; the employee (contract manager) should, however, be free to choose. Regardless of the type of contract (contract of mandate, contract based on the labour code), it is necessary to individualize it, because it presents a catalogue of matters that regulate the mutual relations of the parties to the contract.

The practice of concluding contracts for the provision of managerial services in the form of an employment contract is not uniform. In companies, this agreement is extensive and is often subtitled "management contract". The provisions of a contract for the provision of managerial services define, among others:

- purpose;
- the period for which the contract is concluded;

- specific powers, duties and responsibilities of the manager;
- contract performance assessment;
- remuneration for work.

The purpose of concluding the contract is the efficient management of a given territorial, objective or functional section. It can be, for example, a task in the form of generating a positive result—e.g. gross profit.

A contract for the provision of management services may be concluded for an indefinite or definite period. In the case of a contract for an indefinite period, the manager is obliged to provide efficient management. However, in the case of a contract for a definite period, the implementation of a given project is usually assumed. It appears that a contract for the provision of management services should be concluded for a period of 1 year with the possibility of its further extension.

The issues of mutual dependence occupy a central place in the contract. In drawn up contracts, these relationships should be precisely defined, because on the one hand, the person with whom the contract is signed is entrusted with the company's property or a part of it, and on the other hand, at the same time, he is given the power to spend the company's funds.

Issues related to decentralization and delegation of powers have been raised earlier. It should be emphasized here that maintaining the autonomy of organizational units (plants) requires the fulfilment of several conditions. The most important is the one that assumes higher level management giving up the right of ongoing interference in the activities of lower levels. This interference may only take place under strictly defined conditions and on the basis of procedures specified in the contract (Koziół and Tyrańska, 2002, pp. 169–174).

In addition to the above-mentioned components of remuneration, the managers may receive other income, which may sometimes be components of remuneration, for example, a jubilee award, a permanent insurance subsidy, for business and private use of a car, and a housing subsidy.

Systems and forms of salary motivation for managers of responsibility centres can be grouped as follows (Kopertyńska, 1998, pp. 39–40):

- salary motivation systems based on the principle of different rates of basic salary depending on the results achieved by individual centres;
- salary motivation systems based mainly on linking the flexible part of remuneration (bonuses and awards) with the results of the centres.

The effectiveness of the staff motivation system and the benefits it brings depend, however, on overcoming many limitations. The most important difficulties include: defectiveness of the measures used, frequent failures in taking into account long-term preferences in motivating the management staff, the occurrence of non-compliance of the interests of plants with the interests of the company as a whole as well as transfer pricing (internal). The internal sale mechanism is more a source of conflicts and additional clerical work than an increase in work motivation and economic benefits.

Despite the aforementioned difficulties and limitations, the concept of contract management, and with it decentralization and delegation of powers, finds more and more practical application in our companies, bringing them significant economic benefits.

The analyses show that the manager of the centre that is an autonomous organizational unit, authorized to control and make decisions about the use of resources, has a much higher level of motivation to act than a person leading the team in a highly centralized structure. Therefore, the conclusion is that self-regulation and increasing the autonomy of the individual by creating a responsibility centre creates a motivational work position, which is related to the manager's motivation to increase the effectivity of the centre (Hart and Moore, 1990).²

In addition to improving the results, thanks to the presented process, the manager's competences also increase (Ziębicki, 2011, p. 99).

The most convenient time for introducing management contracts in the company is the beginning of the financial year. In commonly occurring cases, when the financial year coincides with the calendar year, the introduction of independent management of the company's organizational units by managers on the basis of management contracts (agreements) from January 1, 2021 requires changes in the accounting system in 2020. In practice, two adaptation approaches are mentioned, the first of which is designing a financial and accounting system from scratch, which is a labour-intensive solution. A simpler solution can be applied, which assumes that the newly established responsibility centres are covered by accounting analytics, that is, the imposition of the standard scope of calculation obligations currently functioning in the company on each such unit (Świerk, 2004). In particular, this may boil down to transforming the corporate chart of accounts in such a way that it would ensure the obtaining of the data necessary for accounting for each independent organizational unit managed by the manager. This system must ensure:

- keeping records of revenues broken down into organizational units;
- keeping records of costs by type, broken down into organizational units;
- keeping records of financial revenues, other operating revenues as well as financial costs and other operating costs broken down by organizational units;
- keeping records of losses and extraordinary profits also by organizational units.

The recommended indicator of the settlement of the profit responsibility centre is a properly formulated coverage margin. Most often it is the gross financial result, which, depending on the specificity of the responsibility centre, is adjusted by such costs as financial costs, management costs, market acquisition costs, etc. (Nowak, 2002). The amount of the contractual coverage margin may be the basis for the calculation of the manager's remuneration and the assessment of his work by the management board.

It is indicated that the cost account should make it possible to distinguish costs related to current activity from costs resulting from the implementation of the company's strategy. For example, implementing the kaizen philosophy aimed at reducing the wastage of resources usually generates costs of introducing improvements or training. These are investments focused on the

² Management decentralization is a desirable solution, but like any process it has its drawbacks, which may pose a threat to the functioning of the enterprise. The most important of them include problems with the division of competences between managers and various company bodies, appearing at the initial stage of negotiations, autonomy and non-compliance of the objectives of responsibility centres, duplication of certain functions of the company's staff units, disintegration of the enterprise, disputes between employees of centres resulting from differences in salaries or a lack of a sense of security, or even fear of the top management (of the team) of legal responsibility for the actions of managers of responsibility centres. Therefore, it is necessary for the management board and supervisory board of the company to supervise and monitor responsibility centres in order to effectively integrate the components for both entities (see: Skrzypek and Hofman, 2010).

long-term development of the enterprise, but in the short term they may worsen the financial result for which the contract manager is responsible. In such a situation, a kaizen cost account is required, which, apart from the standard recording and settlement of costs, requires systemic cost analysis and reporting (Kister, 2009).

The following part of the article presents the features of the manager's job and the incentives in responsibility centres that influence attitudes and beliefs towards work, in short, they affect work motivation.

4. Case study of a company

Przedsiębiorstwo Robót Budowlanych Budostal based in Kraków was taken as the object of analysis (empirical research). The company specializes in construction, road and track works, and also carries out specialist engineering works such as viaducts, tunnels and trenching. It employs about 550 people. In the organizational structure of the company, five basic organizational units have been distinguished, under the Construction Works Team Management (CWTM)—four units and the Equipment and Transport Base. Moreover, this structure consists of the following administrative units: Finance and Accounting Department, Company Service Department, Human Resources Department and other single-person units. The company is managed by a two-person management board.

The Management Board concluded contracts for the provision of management services (management contract) with the managers of the production units of the CWTM. The most important provisions of the contracts are the task system and the manager's remuneration system.

The issues related to the task system, i.e. the tasks, powers and obligations of managers, have been precisely regulated, such as:

- technical and organizational preparation of production and sales;
- production quality management;
- responsibility centre personnel management;
- reduction of own production costs and optimal use of the means of production at the disposal of the centre;
- use of the company's fixed and current assets;
- conclusion of contracts with other organizational units of the company for the implementation of production tasks;
- conducting business activities with due diligence;
- material liability for entrusted material and financial resources in accordance with the provisions of the Labour Code;
- financial liability for losses incurred by the organizational unit that he manages in connection with the performance of this contract, resulting from his culpable intentional act, omission or gross negligence;
- responsibility towards the company for the financial results achieved by the organizational unit and the implementation of tasks specified in the contract and others.

It has also been established that the remuneration of contract managers consists of three basic parts: monthly salaries, bonuses and awards. The monthly salary is always fixed in advance, while bonuses and awards may be regulatory or discretionary. However, if bonus tasks

are established, they are of a regulatory nature. An award may be determined on a discretionary basis depending on the achievement of a certain level of indicator, profit or costs.

As it can be seen, the contract specifies a system of material incentives (task-oriented system and managers' remuneration), and non-salary motivation factors are omitted. As a result of the analysis of the elements of the task system, and then the transposition of the elements of this system into motivation factors, several of them were distinguished, which significantly supplement the list of factors provided by Hackman and Oldham (1976, p. 3).

Five managers of the CWTM responsibility centres established in the company were consulted on this concept. In the opinion of those involved, the characteristics of work identified by Hackman and Oldham are important factors of motivation, but in their opinion the list is incomplete. The following factors should be taken into account in the model:

- the manager's responsibility for the results and management of the responsibility centre;
- intellectual effort and creativity;
- responsibility for external contacts, representing the unit outside;
- the task system; and
- the remuneration system, in particular.

For the purposes of further analysis, the concept of the model of motivation of managers of responsibility centres was adopted, which covers 10 groups of motivation factors favouring the maximization of centre results. Most of them are a subclass of non-salary motivation factors, the second subclass of the motivation system are salary factors, i.e. the remuneration system and the task system of the responsibility centre (see Table 1). They were considered as criteria for assessing the motivation system of centre managers.

Table 1. Motivation factors of managers of responsibility centres

Non-salary motivation factors	Salary motivation factors
<ul style="list-style-type: none"> – the possibility of using broadly understood employee qualifications (centre managers) – comprehensive work performance, not just parts of it – perception of the importance of the work performed for other people – the ability to decide on the methods and pace of work – the quality of the feedback received – the manager's responsibility for the results and management of the responsibility centre – intellectual effort and creativity – responsibility for external contacts, representing the unit outside 	<ul style="list-style-type: none"> – task system – remuneration system (base salary, bonuses, awards, additional benefits)

Source: Authors' own study.

The model includes factors with different action vectors and instruments for shaping working and pay conditions and work characteristics in the context of work motivation, while the reference is the functioning and development of the enterprise.

The given key factors of the motivation model (job factors and incentives) have been and still are the subject of research by numerous authors. The methods and concepts of management developed on this basis, as well as modern techniques of measuring the productivity of production factors, contributed to increasing the relevance, harmonizing the individual goals of employees with the effectiveness of the organization, thus ensuring a solution to one of the fundamental management dilemmas, i.e. creating an effective and humanistic organization.

5. Final remarks and conclusions

Effective management can only be ensured by a system of employment and motivation that will allow for the appreciation of the results obtained and balance the risks and responsibilities that the managerial staff are subject to. This function can be fulfilled by management contracts, which have recently played an important role in practice.

Internal management contracts create new organizational and legal forms for employing managers at middle and lower management levels. They have a significant impact on the effectiveness and efficiency of management as well as on the development and effectivity of the organization.

Contractual forms of employment are conducive to the optimization of employment, adapting it to the current needs and financial possibilities of the company.

Managerial contracts, in essence, should be based on the principles (criteria) contained in the presented model for motivating the work of managers. It presents in a harmonious and differentiated way both types of motivation factors: salary and non-salary. The lack of even one of the factors mentioned in the motivation model means that employees and managers are significantly less satisfied with their work.

It is the responsibility of the company's senior management to treat managers fairly and with respect in terms of both relationships and salaries, non-salary benefits and stability and safety at work.

The right proportions of tasks, responsibilities and improvements specified in a management contract direct attention and increase persistence in carrying out tasks, motivate intellectual effort, and trigger creativity in increasing the results of the responsibility centre.

At the end of the presentation of the implementation of contractual forms of employment in an organization, it is worth emphasizing that a properly structured management contract significantly reduces the problems of agency and solves the issues of owners' supervision. The internalization of the manager's goals and the system of incentives contained in it should effectively discourage opportunistic behaviour.

The motivation factors established on the basis of the results of the previous research, interviews and the results of the analysis of the work of managerial positions may constitute the basis for the construction of motivation systems for heads of units with a lower degree of autonomy and independence, including the heads of functional units separated in a centralized structure.

Another reflection of a more general nature arises: the development of this system and a high contract culture may also contribute to the reduction of controlling costs, inter alia, by limiting supervisory institutions or numerous control tools, which—as experience shows—are characterized by an insufficient level of effectiveness and efficiency.

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System motywowania kadry kierowniczej w centrach odpowiedzialności

Abstrakt: W artykule opisano wybrane elementy systemu motywacji w przedsiębiorstwie, ze zwróceniem uwagi szczególnie na czynniki i instrumenty motywowania kadry kierowniczej. Przedstawiono także system zadaniowy oraz kompetencje i obowiązki kierowników jednostek organizacyjnych, jak również zakresy ich działalności w ramach centrów odpowiedzialności. Podano odmiany kontraktów kierowniczych, które stanowią formalne ramy implementacji czynników motywowania kierowników. Celem artykułu jest prezentacja koncepcji systemu motywacyjnego kadry kierowniczej centrum odpowiedzialności oraz prezentacja wyników badań empirycznych. Jako przedmiot analizy przyjęto czynniki i narzędzia pobudzania motywacji pracy kadry kierowniczej, natomiast odniesienie stanowią działalność i rozwój przedsiębiorstwa. Zakres badań ograniczono głównie do stanowisk pracy centrum zysku oraz centrum kosztów normatywnych i centrum dochodów w mniejszym stop-

niu. Do realizacji celów artykułu wykorzystano metody badawcze: analiza literatury, analiza pracy, modelowanie, wywiad, badania eksperckie i analiza przypadku. Zaprezentowaną koncepcję systemu motywowania kadry kierowniczej w centrach odpowiedzialności oparto na poglądach autorów podkreślających, że to głównie zarządzanie organizacją i warunki pracy są kluczowe w motywacji pracy, jak również na wynikach analizy pracy oraz pozycjach kierowników – zebranych w trakcie wywiadu. W koncepcji tej ujęto 10 grup czynników motywacji, które stanowią podklasę pozapłacowych czynników motywacji oraz podklasę czynników płacowych, to jest systemu wynagradzania i systemu zadaniowego centrum odpowiedzialności. Ustalone czynniki mogą stanowić podstawę budowy systemów motywacyjnych kierowników jednostek o niższym stopniu autonomii i samodzielności, w tym kierowników jednostek funkcjonalnych wyodrębnionych w scentralizowanej strukturze.

Słowa kluczowe: system motywacyjny, czynniki i instrumenty motywowania kadry kierowniczej, centra odpowiedzialności, kontrakt kierowniczy

Annex to the contract for the provision of management services

Rules for calculating and awarding commissions

§ 1

The conditions for granting the commission are:

1. The positive result of the unit in the month and calculated cumulatively in accordance with the corporate chart of accounts.
2. Timeliness of tasks performed in accordance with contracts concluded for the implementation of tasks.
3. Good quality of performed tasks.
4. Correct cash flow reflected in the commission base related to:
 - a) proper management of materials (materials for building, purchase of materials for the warehouse);
 - b) negotiated payment terms in the case of contracts of: purchase, sale, lease with internal contractors concluded by the Manager.
5. Performance of substantive tasks imposed by the superior.

§ 2

The basis for calculating the commission is the entity's gross profit adjusted for management costs.

§ 3

The commission applicable in is% of the base specified in § 2 of this Annex.

§ 4

Cases resulting in a reduction of the commission amount:

1. Untimely performance of tasks—reduction of commission by up to 20%.
2. Poor quality of works—reduction of commission by up to 30%.
3. Lack of care for financial flows—reduction of commission by 10%.
4. Lack of confirmation of the completion of material tasks—reduction of the commission by up to 30%.

§ 5

The commission will be paid according to the rules set out in § 9 of the contract.

§ 6

In the event of an overpayment of the commission in a given year, the surplus of commission paid will be returned by the Manager.