

## **ASSESSING THE EFFECT OF EMPLOYEE'S PARTICIPATION IN DECISION MAKING ON ENTERPRISE EFFICIENCY**

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In recent years, there is an increase in interest in the use of employee involvement and participation (employee voice) mechanisms in corporate decision making. Often, these employee voice mechanisms are initiated by employers as a way to harness employees' skills and expertise in decisions to introduce new technologies, and also to gain employees' cooperation in any organizational change.

The absence of employees involved in decision-making process could result in job dissatisfaction which probably could lead to confrontation which would adversely affect productivity [1].

The main objective of the study is to assess the effect of participation of employees in decision making in organization performance using ENEO CAMEROON (Energy nouvelle du Cameroun) as a case study

Primary data was collected from employees. Data required was quantitative and qualitative in nature. A structured questionnaire was used for data collection that could be summarized in numbers like percentages and averages and a short interview in order to get direct and true picture of the what managers think and to help overcome any bias. The Likert scale was used in designing the questionnaires. We use the Statistical Package for Social Sciences (SPSS version 16) in analyzing the data collected.

The sample size for this study included Eneo employees precisely at koumassi. In total, a sample of 200 questionnaires was issued out. The Eneo employees at koumassi interview resulted in 113 completely filled and 87 partly filled questionnaires giving a 56.5 % response rate

The questionnaire is design to answer the variables in this study. These variables are divided into independent and dependent variables. Employee's participation will be the independent variables. Employee's participation is the process in which employees are involved in decision making processes rather than simply acting on orders it's like an empowerment in the work place.

The result shows that, Employee performance has a weak positive correlation with delegation of authority (0.051), which is insignificant with a P-

value of 0.297. The weak positive relationship means that this variables are good for inclusion for further analysis since the will not trend in the same direction.

Employee performance has a very weak and negative relationship with consultation (-0.118) and is insignificant with a p-value of 0.106. The weak relationship shows that the variables are good for inclusion for analysis.

Employee performance has a weak relationship with joint decision making (0.214) and is significant with a p-value of 0.011. The weak relationship justify that, the variables are good for inclusion for further analysis.

Employee performance has weak relationship with collective bargaining (0.039) and is insignificant with p-value 0.341. The weak relationship is proof for inclusion of variables for analysis.

Delegation of authority has a weak and negative relationship with consultation (-0.101) and is insignificant with a p-value of 0.145. The weak and negative relationship shows that the variables are good for further analysis.

The model show that, Employee participation through delegation, Employee participation through consultation, had an inverse relationship with employee performance while Employee participation through collective bargaining and Joint decision making had a direct relationship with employee performance.

Currently, ENEO Cameroon has an objective to increase the performance of its employees and services. However, many actors in the sector are sceptical since the sector faces a lot of others challenge like, insufficient finance, lack of facilities, office equipment's and poor working conditions. Policies should be formulated toward the sustainable performance of employee.

Hence policies should be geared towards incorporating environmentally friendly management measures of inclusive Employee participation through delegation, Employee participation through consultation, Employee participation through collective bargaining, and Joint decision making.

Two out of four hypothesis supported the empirical result of the model. Hence, the research revealed that Employee participation through delegation and Employee participation through consultation were not predictors of employee performance while Employee participation through collective bargaining and Joint decision making were predictors of employee performance. This affirms that decision making has a considerable impact on employee performance in organizations. Improving employee involvement in all the management aspects of the organization will lead to a spontaneous increase in participation and hence employee performance.

## LITERATURE

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### **GOOD GOVERNANCE IN THE AREA OF TAXATION**

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We can broadly define good tax governance as a country's ability to create a strong framework based on the creation and implementation of effective policies and to build an environment conducive to economic and social development.

The opening of borders has facilitated the free movement of capital but also tax evasion and evasion in tax havens and international financial centers that are too poorly regulated, which refuse to recognize the principles of transparency and exchange of information. The current economic and financial crisis has heightened concerns about the sustainability of tax systems in the face of globalization. Promoting good governance in the tax field is now recognized as the appropriate way to address these concerns. The European Union and its partners have a major common interest in encouraging tax cooperation and the adoption of common standards on the geographical basis as wide as possible. Numerous initiatives aimed at international tax cooperation have been taken at European and global meetings [1].

The purpose of these meetings was to take action against non-cooperative bodies, including tax havens, by applying sanctions to protect public finances and financial systems. The principles drive the OECD's action against harmful tax competition are the very basis of efforts to improve tax cooperation within the European Union. The OECD's work in this area focuses on two aspects.

Firstly, the census, for their purpose, the preferential tax regimes of the 30 OECD member countries, on the basis of criteria similar to those defined by the European Union's code of conduct in the area of corporate taxation. And secondly, the OECD has extended its work to non-MEMBER countries, including a number of "tax havens" 369, and has secured a political commitment from 35 of these jurisdictions to establish fair cooperation with OECD members on transparency and information exchange in the tax field.