

THE ROLE OF TRAINING IN MOTIVATING EMPLOYEES IN PUBLIC ADMINISTRATION

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Purpose: The subject of this article is training and its impact on the motivation of public administration employees in tax offices.

Design/methodology/approach: both secondary and primary research were conducted. Secondary research includes literature on the subjects of motivation, motivating, human resources management and employee training. However, the primary study includes a survey conducted in tax offices; in this case, the method was a survey, the technique was an online survey, and the research tool was a survey questionnaire.

Findings: respondents almost unanimously answered that they mainly participate in training because the acquired knowledge will allow them to improve the performance of their duties. Training also motivates them to continue their professional development. The answer regarding job change is noteworthy: respondents do not connect the knowledge acquired during training with the possibility of changing jobs. The research shows that the most important form of motivation is material motivation. Next are the atmosphere and satisfaction with the duties performed.

Originality/value: indicating how important it is to align employees' personal goals with the goals of the organization. In such a case, the system should take into account the individual needs of employees, but employees should also recognize the opportunities for their own development and the benefits that may accrue to the institution. In this way, professional goals can also become personal goals. The author drew attention to an important issue - respondents are aware of their needs, and employers should notice and meet their expectations. This will undoubtedly improve the functioning of many offices. In the era of artificial intelligence, employees' soft skills should be particularly valued because interpersonal skills, flexibility, the ability to cooperate, and creativity are becoming the key factors that distinguish people in the context of technological progress.

Keywords: administration, motivation, motivating, training.

Category of paper: Research paper.

1. Introduction

The article is devoted to the issue of developing the potential of public administration employees through staff training. The author, while analyzing the literature on the subject, noticed a gap regarding the role of training in motivating public administration employees, which is one of the most important motivational tools for this professional group. There have been many publications on the role of public administration employees' competencies e.g. (Cichoń, 2018; Karabela, 2022), motivation systems (Hysa, Grabowska, 2014; Drozdowski, 2013), and motivation factors combined with organizational culture (Bera, 2020; Jabłonko, Dziejic, 2020). However, there is a lack of current studies on the issue of training and its role not only related to improving the qualifications of employees. The topic discussed is very current and important, especially in such changing conditions related to technological transformation.

The subject of this article is training and its impact on the motivation of public administration employees in tax offices. Goals:

- Development of a theoretical analysis in the field of motivation, motivating employees and training needs.
- Characteristics of the research environment - employees of selected tax offices.
- Conducting research - analysis and interpretation of results.
- Verification of the validity of research hypotheses.
- Developing recommendations for public administration regarding training needs for employees.

To achieve the above objectives, the main hypothesis and detailed hypotheses were formulated.

Main hypothesis: The training system should be a basic component of the human resources system, and the expenditure for this purpose should be treated as an investment in human resources. This structure will strengthen motivation to work and will be part of the organization's culture.

Detailed hypotheses include the following assumptions:

- H1. Employees of tax offices see the need to improve their professional competence through training and other forms of further education.
- H2. The knowledge acquired during training improves the performance of duties.
- H3. Training motivates employees for personal development.
- H4. Employees are motivated by the opportunity to improve their qualifications through individual selection of forms of further education.
- H5. Training in public administration should be a permanent tool supporting the development of employee competencies.
- H6. Basic salary is an important factor motivating tax office employees to work.

The above-mentioned hypotheses were formulated based on the literature and the author's state of knowledge.

The research was conducted among two tax offices located in Tarnów and Bochnia, with the participation of 17 employees. The research method used was an online survey, and the research tool was a questionnaire

There is therefore a need to determine key factors regarding the role of training and their impact on motivating employees, especially in public administration, to which the research part of this work is devoted. Decisions made by management directly affect employee motivation because they are closely related to the methods, tools and methods of achieving goals (Pietroń-Pyszczyk, 2015).

2. The motivation system and factors influencing its shape

A motivational system can be defined "as a set of purposefully selected and logically interrelated motivators, creating a coherent whole, which serves the implementation of the mission, vision, strategy and achievement of the goals of a given organization and takes into account the purposeful and achievable needs and expectations of managers and employees" (Oleksyn, 2014, p. 316).

The motivational system is an element of the motivational process. The motivational system is addressed to employees of a given organization. It should be shaped after a good understanding of their needs and expectations. It should serve the mission and goals of the organization (Oleksyn, 2014).

The success of every organization is influenced by the actions of the entire group of people, i.e. employees must cooperate with each other. Whether employees work only to the minimum of their capabilities or give their all depends largely on the motivation possessed by individuals and by the entire group of employees. The motivation system is created to increase employee efficiency and maximize their potential (System motywacyjny..., 2021).

Table 1. presents the motivating measures that constitute the company's motivation system.

The motivation process is closely related to the principles of human resources management (HRM): therefore, areas such as the remuneration system, evaluation system, promotion system and training system, which are the subject of this work, should be taken into account.

Table 1.*Types of measures creating the motivation system in the enterprises*

Motivation system		
Coercive measures	Incentives	Means of persuasion
Company status, regulations, instructions.	Salary, awards, bonuses, housing, trips abroad.	Coaching, suport.
Resolutions and regulations.	Recognition, praise, distinctions, feedback.	Advice, requests, agitations, negotiations.
Responsibilities.	Career paths, training , evaluation system, job evaluation.	Quality circles, group forms of work organization.
Penalties, threats, discipline system.	Content and working conditions, standards, work organization.	Employee opinion surveys, information systems. Management style, management methods, quality system.

Source: Kozłowski, 2020, p. 29.

When describing and qualifying motivation factors, Roman Karaś uses the following typology: in the process of designing, functioning and assessing the motivation system, each organization must also take into account universal and specific factors. The following can be distinguished (Karaś, 2004):

- factors determined by the employee's characteristics,
- factors determined by the characteristics of the organization,
- factors determined by the characteristics of the environment.

These factors are presented in Table 2.

Table 2.*Selected motivation factors determining the motivation system*

Employee characteristics	Features of the organization	Features of the environment
<ul style="list-style-type: none"> - work experience in the company and industry; - experience; - sex; - education; - employee's age; - family situation; - employee's value system; - responsibility; - qualifications and skills; - location in the organizational structure; - required knowledge and competence; - scope of external contacts; - work results; - potential; - position held. 	<ul style="list-style-type: none"> - size measured by: <ul style="list-style-type: none"> • profit • number of employees • assets - profitability; - industry; - organization development phase; - organizational culture; - influence of employees and trade unions; - production technology; - form of the property; - ownership structure; - management system; - organizational structure; - remuneration philosophy; - the company's position on the labour market; - organizational strategy; - scale of operations. 	<ul style="list-style-type: none"> - political system; - the tax system; - social security system - the degree and scope of legal regulations in the area of remuneration; - the role of trade unions; - level of income in the national economy; - level of economic development; - society's value system; - situation of the labour market; - degree of integration with the world economy.

Source: Michalik, p. 381, <https://zn.mwse.edu.pl/index.php/zn/article/view/487/456>, 9.02.2021.

The factors of motivational impact can be divided, depending on the adopted criterion, into motivators (Oleksyn, 2014):

- a) Material and intangible.
- b) Positive and negative.
- c) Short-term and deferred.

None of these divisions is precise, but each of them has advantages that will prove useful.

The motivational system in every organization is the basis for its smooth functioning. It can be turned into an asset when looking for new employees, and is also an important tool when retaining employees with longer experience. The employee motivation system consists of various tools. The most noticeable motivation that you can read and hear about the most is financial motivation. However, the view that this is the best method of increasing employee efficiency is now being abandoned. A sense of security, stability, a tool for development, expanding knowledge and scope of responsibilities may produce similar results.

3. Training – process characteristics

Training is one of the elements of the employment and staff development strategy. Organizational management also means knowledge management, change management and development. Looking from the perspective of a company that trains its employees, training is a staff development tool intended to provide the organization with people who will perform their work effectively. The training will fulfill its tasks if it results from the organization's personnel strategy. It should also be integrated with the appraisal system and meet the development needs of employees (Sidor, 2004).

Table 3 presents selected definitions of training according to Polish and foreign authors.

Table 3.
Selected definitions of training

Author	Training definition
A. Poczowski [1998]	"Training as a set of purposeful and systematic activities occurring in a given organization and aimed at deepening and expanding specific elements of work potential, as well as equipping it with new elements necessary from the point of view of the current and future needs of the organization."
M. Kostera [1999]	"Training - training evaporators to improve efficiency at the workplace."
T. Listwan [1999]	"The process of improving qualifications related to work requirements in order to increase operational efficiency."
T. Oleksyn [2017]	"Systematic implementation of the model (formal processes) and transmission of specific content to help employees acquire skills that allow them to perform their work effectively."
K. Aswathappa [2000]	"Training means improving the aptitudes, skills and abilities of employees to perform specific tasks."

Cont. table 3.

A. Mayo [2002]	"Training is related to know-how and should be determined by a clearly defined need to improve some element of professional qualifications."
<i>Business Dictionary</i> [2018]	"An organized activity that imparts information and/or instruction to improve a trainee's performance or to achieve a required level of knowledge or skill."

Source: Winnicka-Wejs, 2018, pp. 32-35.

In 1988, the Ashridge Management Research Group identified three basic models of human resources development management, which differ in their level of advancement (Mayo, 2020):

1. fragmented approach - emphasis on independent and formalized training programs, unrelated to business priorities,
2. formalized approach - more professional systematization of training activities, also covering activities preceding training activities and the following,
3. focused approach - training and development are a tool that the organization uses to achieve success, and activities are clearly aimed at achieving it.

In every organization, the human resources development department should be based on its own internal strategies - this department is very important for many reasons: firstly, it is responsible for designing and maintaining processes aimed at analyzing training needs, secondly, setting educational goals or defining solutions and assessing results (indicators performance of tasks, work results and effectiveness) on the basis of which progress will be assessed.

4. The role of training in public administration in the light of the analysis of own research results

"Anyone who stops learning is old,
regardless of whether he is 20 or 80 years old.

Whoever continues learning stays young.

The greatest thing in life is
keeping your mind young"

Henry Ford

This part of the article is devoted to the analysis of the results of the author's own research conducted among public administration employees. They concerned the role of training in motivating employees. The challenge of every organization in the 21st century is not only to acquire, but also to retain employees who have competences and are focused on professional and personal development, and thus become an asset to the organization or company. P. Drucker referred to such employees as "knowledge workers". The topic of the work undertaken by the author is very important not only because of the issue related to knowledge management, but above all because of the answer to the question: *how to make training one of the driving forces behind employee motivation?* Training should be an integral part of achieving

the employee's personal goals with the development goals of the organization. This combination will make the company successful and ensure employee satisfaction, but it is quite a challenge.

For the efficient functioning of public administration, it should have appropriate human resources - an official should professionally perform the entrusted tasks. The tax administration covered by this article is responsible for the collection of levies for the State Treasury and the financial security of the state. That is why it is so important to properly prepare tax administration employees who will serve society.

4.1. Research methodology

The study used both secondary and primary research. For secondary research, the literature on the subject was used on issues in the field of human resources management, motivation, motivating and issues related to employee training. However, primary research was carried out in order to thoroughly understand the subject matter, which was based on surveys conducted among employees of the Tax Office in Tarnów and Brzesko. The method was a survey, the technique was an online survey and the survey questionnaire was used as a research tool. The survey consisted of 17 questions, some of which constitute the respondent's details.

4.2. Analysis of the survey conducted among employees of Tax Offices

The theory described above regarding motivation as well as the role of employee training shows the wide scope and complexity of the issues discussed in this article. In order to better present the issue of training, the author of the work conducted a survey among 17 employees of the Tax Office in Tarnów and the Tax Office in Brzesko. The survey was conducted on May 20 and 21, 2021. The author asked 10 heads of tax offices in the Lesser Poland Voivodeship, but only two of them received the results.

The respondents included 16 women (10 US Tarnów, 6 US Brzesko) and 1 man (US Tarnów). The characteristics of the study group are presented in table 4.

Table 4.

Characteristics of the study group

	Sex	Age				Education			
		16-26	27-41	42-56	57-75	Secondary education	Higher education - bachelor's degree, engineer	Higher - Master's degree	Higher education with at least a PhD degree
Woman	16	0	4	10	2	1	1	14	0
Man	1	0	0	1	0	0	0	1	0

Source: own study based on respondents' answers.

The largest group of respondents turned out to be women, who constitute 94.1%. This result is not surprising, as there is still a trend of more women working in tax offices. The dominant age group is between 42 and 56, which constitutes 64.7% of respondents. If we analyze their

education, 88.2% have master's degrees, such a high rate indicates a qualified staff of employees and people who know how important education and knowledge are - this result may suggest that these people will also be more willing to participate in additional training.

Regarding the position held, the respondents indicated: 7 people - administrative employee, 1 - clerk, 2 - manager, 7 - specialist.

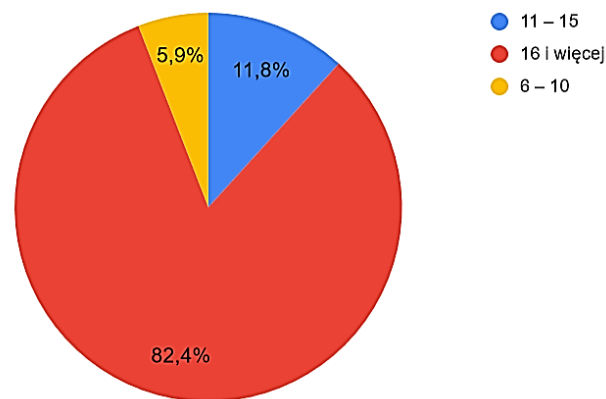


Figure 1. Respondents' work experience.

Source: own study based on respondents' answers.

As shown in Chart 1, respondents with work experience of over 16 years constitute 82.4%, from 11 to 15 years to 11.8%, from 6 to 10 years to 5.9%. This distribution suggests that the respondents are committed to their work and, secondly, it also indicates a low employee turnover rate, which is commendable. However, some level of turnover in an organization is always desirable. It opens the company to new people who can bring new knowledge and skills to the organization.

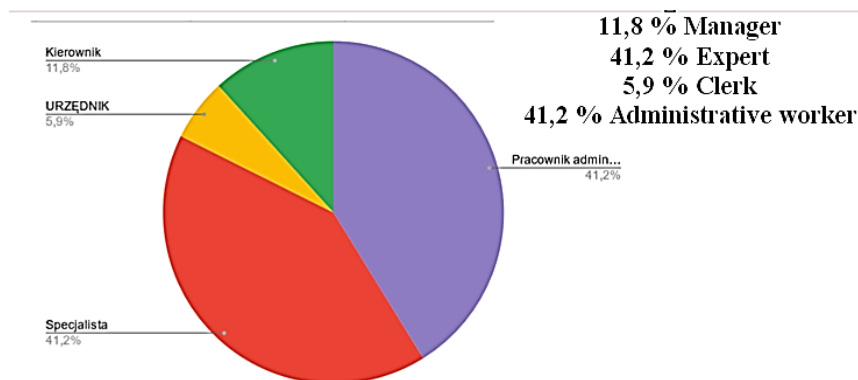


Figure 2. Position taken by respondents.

Source: own study based on respondents' answers.

In this question, respondents were given four suggestions, but they could also add "other" and here there was only one answer added as - official. The specialist and the administrative employee achieved the same percentage result of 41,2.

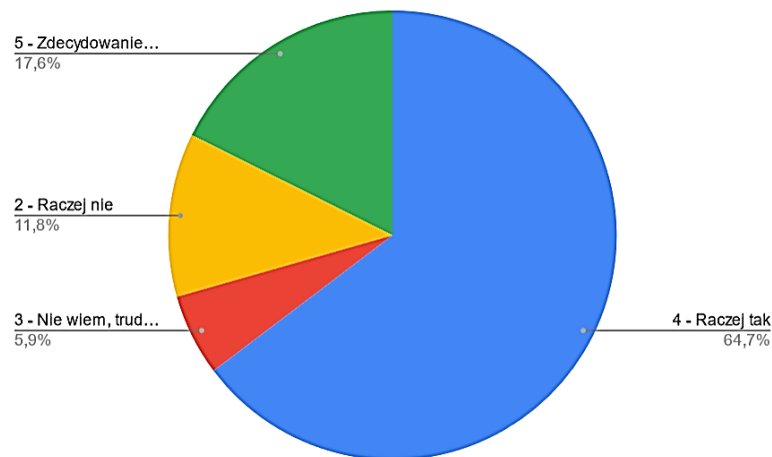
To the next question: *Do you think that training of employees in public administration is necessary?* All respondents answered unanimously, stating that training is needed for public administration employees. It should be noted here that the research hypothesis formulated by the author was confirmed.

H5. Training in public administration should be a permanent tool supporting the development of employee competences.

Respondents see the need to organize and thus participate in training.

The substantive preparation of tax administration employees enables them to perform tasks and duties that result in revenues to the budget from which the needs of all citizens are met (Kaliński, 2011).

The next question concerned job satisfaction (figure 3). The answers show that the respondents are satisfied with their work - this answer was marked by 14 people.



Question: Please rate your overall job satisfaction.

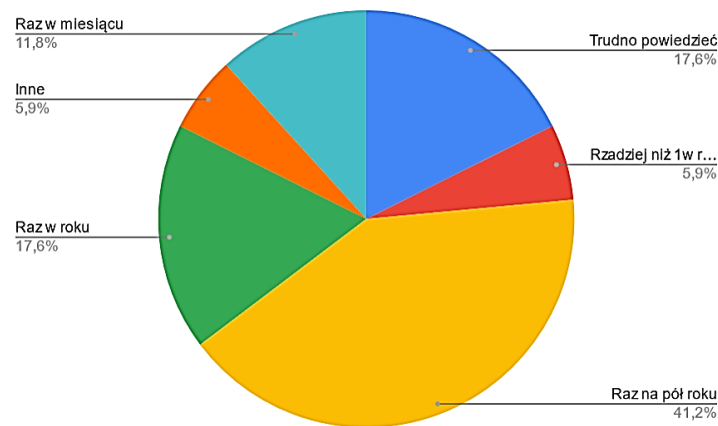
Figure 3. Degree of job satisfaction.

Source: own study based on respondents' answers.

Job satisfaction results from various reasons, one of them may be a reference to the previous question about work experience - where long-term work experience was visible, which suggests the possibility of satisfaction through job security.

As for the frequency of training organized by the employer, the respondents' answers here were different, as shown in Chart 4. However, almost half of the respondents indicated (41.2%) that the employer organizes training once every six months, the second leading result was the answer once a year (17.6%) - whether the answer "difficult to say" was the same.

An employee's awareness that his or her development is important to the employer increases loyalty and motivation to work. Well-trained staff is the key to the success of the entire organization and also improves its image.

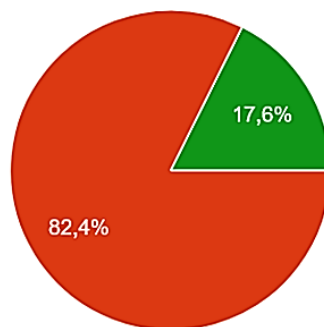


Question: How often do you take part in training organized by your employer?

Figure 4. Frequency of training organized by the employer.

Source: own study based on respondents' answers.

The most important issue, however, is the appropriate selection of training topics for the employee to suit his or her needs and position. In public administration, special attention should be paid to the selection of training topics - because they are also financed from the state budget.



Question: Are the training courses tailored to your needs and the position you hold?

Figure 5. Selection of training to the needs and position of employees.

Source: own study based on respondents' answers.

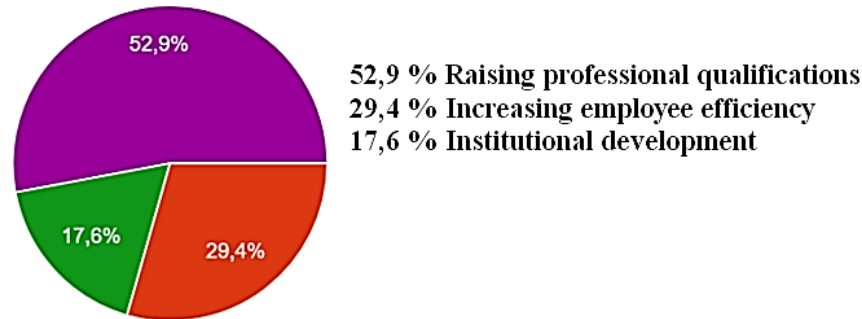
According to the collected data presented in Chart 5, the majority of respondents, as many as 82.4%, confirm that training is tailored to their needs and the position they hold. However, 17.6% gave a negative answer - this result suggests that people responsible for selecting training do not properly diagnose employees' needs.

In the answers to the above question, the hypothesis was verified:

H4. Employees are motivated by the opportunity to improve their qualifications through individual selection of forms of further education.

Identification of training needs is the first stage in the training process and it is safe to say that it is the most important. It is used to determine the level of knowledge, skills and attitudes of employees necessary to achieve the goals and implement the tasks and mission of a given organization (Kossowska et al., 2002).

In the next question, respondents were asked to answer what impact the organized training has (figure 6). The results are impressive and should be an indication for superiors in taking further steps when organizing training and, above all, refer to these results when in doubt whether to organize them.



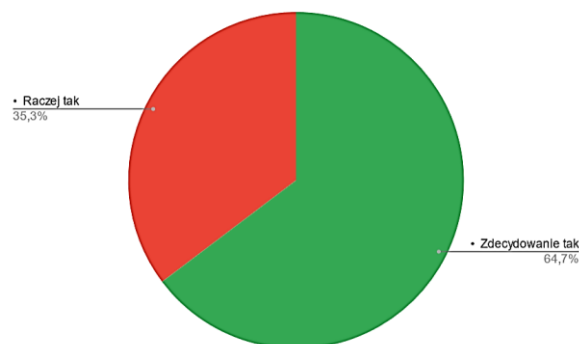
Question: What do you think the trainings have the greatest impact on?

Figure 6. Impact of organized training.

Source: own study based on respondents' answers.

The respondents divided their answers into three criteria: the first one, which received the largest number of votes and accounted for 52.9%, stated that training primarily improves their qualifications, and 29.4% indicated an increase in employee efficiency and the third group marked the development of the institution 17.6%, the latter proves the high maturity of employees as well as the knowledge that their skills are the key to the development of the institution in which they are employed.

Respondents believed that training should be a permanent element of acquiring knowledge and skills, as indicated by the results presented in figure 7. People are a special resource of the organization because their competences in the form of knowledge, experience, skills and abilities become a strategic resource that allows the organization to gain a competitive advantage and, in the case of public administration, also the trust of citizens.



Question: Do you use the knowledge acquired during training in your daily duties?

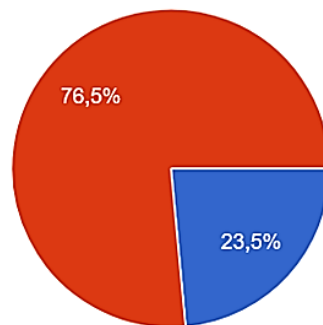
Figure 7. Training as a permanent element of supplementing and acquiring knowledge and skills.

Source: own study based on respondents' answers.

The hypothesis was confirmed in this question:

H1. Employees of Tax Offices see the need to improve their professional competences through training and other forms of further education.

Staff development should include all activities in the organization whose task is to support and implement the process of improving the qualifications and motivation of employees. This process aims to equip their professional potential with the properties necessary to perform current and future tasks.



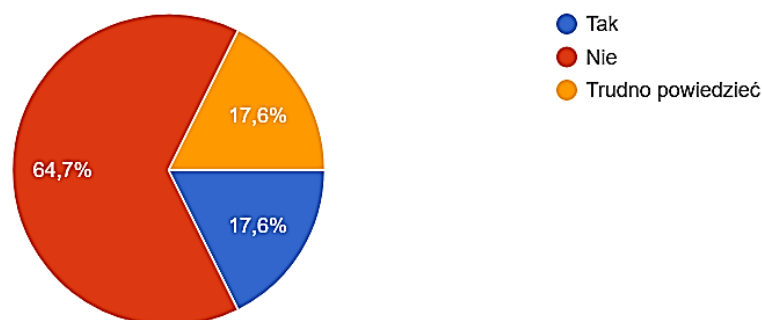
Question: Do you use the knowledge acquired during training in your daily duties?

Figure 8. Degree of use of knowledge acquired during training.

Source: own study based on respondents' answers.

76.5% of the employees surveyed stated that they try to use the acquired knowledge to some extent, while the rest stated that they fully use the acquired knowledge (See figure 8).

Respondents stated that they do not encounter any major difficulties that prevent them from participating in training - 64.7%. However, 17.6% encountered such. The difficulties are presented in figure 9, and the reasons are illustrated in figure 10.

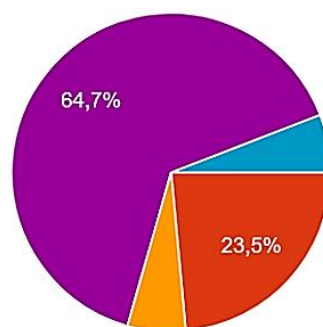


Question: Have you ever experienced difficulties in taking advantage of training? (Regardless of the type of reason – e.g. personal, professional, etc.).

Figure 9. Difficulties preventing participation in training.

Source: own study based on respondents' answers.

The most common difficulties encountered by the respondents were primarily inconvenient training dates or personal problems related to the duties of caring for children. However, the majority, as many as 64.7%, did not experience any difficulties.



Question: What were the difficulties you experienced?

Figure 10. Reasons preventing participation in training.

Source: own study based on respondents' answers.

The basis for the employer will be to discover what motivates each employee and what is important enough for him to make the work he performs a path to satisfaction. Every employer should develop a list of factors that motivate their employees. Of course, it is impossible to meet all expectations because each of us is different and has different needs, but it is possible to develop a set of the most frequently expected factors motivating work. Table 5 presents the respondents' answers.

Table 5.

Selected forms of work motivation by respondents

A form of motivation	Definitely yes	Probably yes	I don't think so	Definitely no	Hard to say
Base salary	17		0	0	0
Atmosphere at work - team	14	3	0	0	0
Satisfaction with performed duties	10	7	0	0	0
Availability of training - offered by the employer	1	11	3	0	2
The prestige of working in an office	0	8	4	3	2
A promotion opportunity	6	5	5		1
Possibility to improve your qualifications by individually choosing the form of further education	4	8	1	0	4

Question: Which form of work motivation do you consider the most important?

Source: own study based on respondents' answers.

From the data presented, all respondents chose the form of material motivation. Salary is the most important thing for them. Next, the atmosphere and satisfaction with the duties performed.

The hypothesis was confirmed for this question:

H6. Basic salary is an important factor motivating tax office employees to work.

As the presented research review shows, pay is a very important element motivating work. Money in the form of wages is a source of employee income, it is a determinant of the standard of living, social security, a determinant of the sense of value and recognition of one's talents, skills and qualifications (Leśniewski, 2021).

In the last question, respondents were asked to express their opinion on the reasons for participating in training. The distribution of results is presented in table 6.

Table 6.
Respondents' reasons for participating in training

Reasons for participating in training	Definitely yes	Rather yes	Rather no	Definitely no
I was referred by the employer - a refusal could have negative consequences	4	5	3	5
The acquired knowledge will improve my duties	11	5	1	0
This will bring me closer to promotion		4	10	3
I'm thinking about changing my job and the knowledge gained during the training may make it easier for me	1	1	6	9
The training motivates me to continue my professional development	4	8	5	0

Question: Why do you participate in training?

Source: own study based on respondents' answers.

The respondents almost unanimously answered that they mainly participate in training because the acquired knowledge will allow them to improve the performance of their duties. Training also motivates them to continue their professional development. The answer regarding job change is noteworthy - respondents do not connect the knowledge acquired during training with the possibility of changing job.

This question enabled the verification and simultaneous confirmation of hypothesis H2, where as many as 16 people marked an answer confirming that the knowledge acquired through training improves the performance of their professional duties.

H2. The knowledge acquired during training improves the performance of duties.

Acquired knowledge – acquired competences in relation to public administration officials play a fundamental role. The official performs many tasks, including making substantive decisions in accordance with the acquired knowledge and skills and preparing materials necessary to make such decisions. It is also a link between those in power and society, it should provide objective advice and assess the situation in accordance with the regulations.

Hypothesis H3 was further verified and confirmed by the author, where it was confirmed by 12 respondents.

H3. Training motivates employees for personal development.

Trainings motivate officials for personal development because they see the benefits of participating in them by improving their work or improving their competences. It should also be taken into account that the knowledge acquired can be used not only in the current workplace but is acquired capital for life.

To sum up, all the hypotheses were verified and confirmed. They were proven as a result of the study.

5. Conclusions

An important issue for the proper development of the personal potential of every institution and enterprise is to create optimal opportunities for employee development in relation to the short and long-term goals of the institution. It would be appropriate to combine personal goals with those of the organization. In such a case, the system should take into account the individual needs of employees - but the employee should also see the opportunities for his or her development and the benefits that may flow to the institution. In this case, professional goals may simultaneously become personal goals.

Participating in training brings benefits to the employee and the employer - the employee has the opportunity to develop, and the employer uses the skills he has acquired. Investment in human resources will bear fruit in the future, and well-qualified staff is the capital of the organization. Modern public organizations must be able to adapt to a complex and changing environment, and their role should be greater flexibility in action, which will translate into a more effective use of officials' competences and their knowledge as well as awareness of the needs for learning and self-development.

According to the author, the topic discussed is necessary to develop certain principles regarding knowledge management in public administration. That is why it is so important that training is a permanent element supporting the development of employees of every organization, not only public administration.

The training process aims to improve the qualifications and knowledge of its participants. Training is a complex process that consists of several stages. Each of them should be adapted to the needs and specific work of the training participants and must be compatible with the goals, mission and tasks of the organization.

As the study shows, respondents are aware of the benefits of participating in training and are willing to participate in it, but they know how important it is to select it appropriately to their needs and expectations and this should be given special attention.

The most valuable asset in an organization is people. Motivating is important at every stage of an organization's activity. The improvement process can be treated as part of the motivation system in the organization. Employees often treat training as a reward or an opportunity for professional development. Continuous improvement of qualifications is also a task for the employee, who is to support the functioning of the organization through his own development.

The topic is certainly not exhaustive and encourages further research, but it introduced the role of training and showed how important it should be in the development of the organization and in motivating employees. The author is aware of the major limitations of the material presented, one of the reasons is the low number of returned surveys, but the results are only a seed and a perspective for further research. The author intends to expand her research in the future and develop recommendations that could contribute to the development of training policy in public administration.

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