






The Cost- Effectiveness Analysis Aimed at Paying the Fitness Training for the Staff of a Modern Company

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ABSTRACT

The article analyzes the effectiveness of expenses aimed at paying for fitness training for employees of a modern company. It was determined that fitness in modern conditions is quite in demand by people of different ages, since sports activities allow you to keep in shape, avoid the development of various diseases, and also contribute to weight loss. However, in the leading fitness clubs, the cost of an annual pass is quite high, which does not allow most employees of modern enterprises to attend classes in such clubs. In this regard, most modern companies include in the motivational package for their employees' payment for the cost of attending fitness classes.

In addition to the motivational component, this event also has a significant economic effect for companies: for example, the organization has the opportunity to increase the level of efficiency of its own activities by reimbursing the cost of fitness services to its employees. So, the analysis showed that employees who are engaged in fitness are less susceptible to disease, which allows them to perform their official duties more effectively. As a result, there is an increase in the company's revenue and a decrease in the value of the absenteeism coefficient. All this testifies to the expediency of carrying these costs by the company and the positive effect of this motivational event.

Introduction

As you know, the success and effectiveness of the organization as a whole are directly dependent on the professionalism, experience and personal qualities of individual employees. In turn, all these qualities depend on the health of employees.

In modern conditions of stress, psychophysiological load contributes to the occurrence of a whole complex of chronic diseases in employees. To maintain the ability of people to work, new forms of recovery of working capacity and human health are required [1].

Regular physical activity contributes to the reduction of General and professional morbidity. In addition, it also reduces the impact of psycho-emotional and physiological loads, which, in turn, has a beneficial effect on people's health [2].

At the same time, physical activity increases the efficiency of people, which cannot positively affect the efficiency of the companies in which they work.

The purpose of the research is to analyze the effectiveness of expenses aimed at paying for fitness training for employees of a modern company

Materials and methods. In this study, we applied the analytical method of calculation and graphic method, method of analysis of literature.

Results

In modern conditions, according to D. S. Zasenkov, physical activity is given great importance: they can be used as basic, fundamental elements of corporate culture, and become the basis for forming a corporate image. Thus, the organization of regular staff fitness classes, at the expense of the company, is increasingly becoming an important part of corporate policy [3].

It should be noted that the state, along with employers, is also interested in ensuring that its citizens are healthy. In Russia, a state program is being developed in which businesses will be offered benefits for the fitness of employees. This motivates employers to pay employees for fitness classes [4].

V. M. Guskov believes that it is advisable to develop corporate fitness programs to improve the health of employees. When developing corporate fitness programs, keep in mind that the amount and quality of physical activity applied to a person depends on the age and specifics of the job. Their practical application will enable the company to protect its employees and reduce the risks of diseases such as obesity, stroke, cancer, hypertension, depression, and diabetes [5].

In order to determine the interests of employees in the field of what kind of corporate sports they would like to engage in, it is best to conduct a survey by internal email. This allows you to save time and effort on making a final decision [6].

International organizations also attach great importance to corporate fitness. Corporate fitness improves the well-being of employees, their mood and, as a result, increases their performance [7].

The introduction of sports in an international organization contributes to the creation of its image and a high level of corporate culture. For example, Gmail offers its employees who spend time in a sitting position to stretch out in the fitness center under the supervision of a fitness trainer [8].

Corporate fitness is currently in demand. It has a significant advantage for employees and the company itself, increasing the level of health, profit and image of the organization [9].

Thus, we can say that regular physical education and sports activities benefit not only individual employees, but also the corporation, the professional community, and society as a whole.

In this regard, we will analyze the effectiveness of expenses aimed at paying for fitness training for employees of a modern company on the example of the organization N*, which operates in Moscow. The company's field of activity is sales of pet food. The total staff of the company is 145 people.

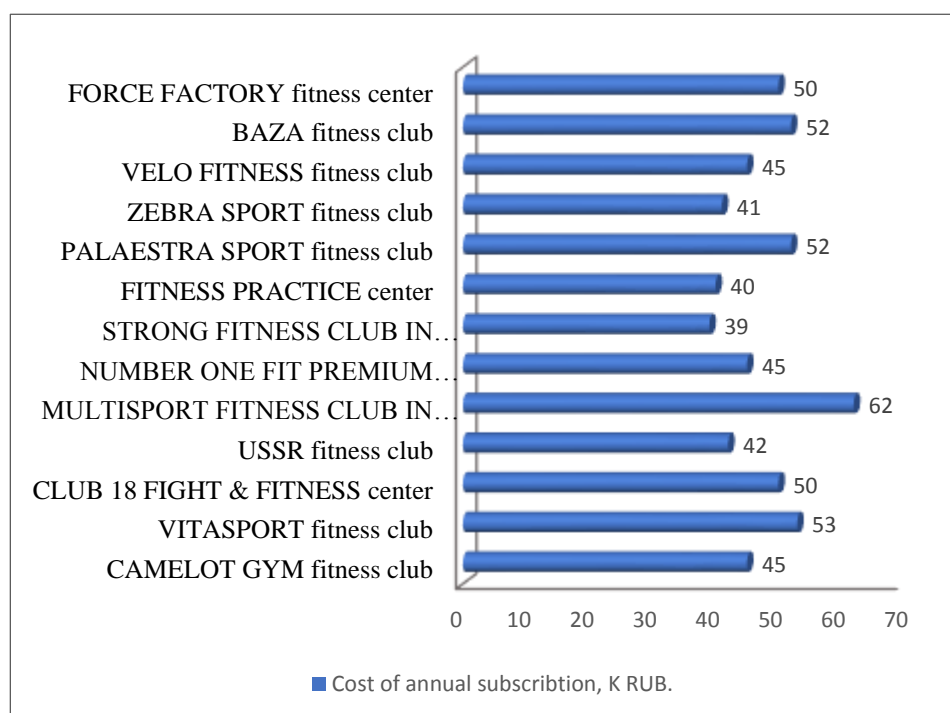
According to the company's motivational policy, employees are reimbursed annually for the cost of purchasing a subscription to fitness clubs. An analysis was conducted of the cost of annual subscriptions to the fitness clubs that acquired employees of the company and the cost of which was reimbursed by the employer. The cost of annual subscriptions to such clubs (gym centers) is shown in table 1.



Table 1. The cost of annual passes to fitness clubs purchased by employees of the organization N* (Moscow)

Name of the fitness club (gym)	Cost of annual passes, RUB
CAMELOT GYM fitness club	45000
VITASPORT fitness club	53000
CLUB 18 FIGHT & FITNESS center	50000
USSR fitness club	42000
MULTISPORT FITNESS CLUB IN KHAMOVNIKI center	62000
NUMBER ONE FIT PREMIUM FITNESS CLUB ON LUKHMANOVSKAYA METRO STATION center	45000
STRONG FITNESS CLUB IN OCHAKOVO-MATVEEVSKOE center	39000
FITNESS PRACTICE center	40000
PALAESTRA SPORT fitness club	52000
ZEBRA SPORT fitness club	41000
VELO FITNESS fitness club	45000
BAZA fitness club	52000
FORCE FACTORY fitness center	50000

Figure 1 shows an analysis of the cost of season tickets in the context of certain fitness clubs (figure 1.)

**Fig. 1.** Cost of annual fitness club (gym) subscription purchased by employees of organization N* (Moscow)

According to the presented data, we can conclude that the highest cost of a pass is noted in such clubs as the Multisport fitness club in Khamovniki, the Palestra Sport fitness club, and the BAZA Fitness Club.

The General calculation of the company's expenses for paying for fitness club subscriptions is presented in table 2.

Table 2. General calculation of the company's expenses for paying for fitness club (gym) subscriptions

Name of the fitness club (gym)	The cost of an annual subscription, RUB.	Number of employees who purchased a subscription	Cost amount, RUB.
CAMELOT GYM fitness club	45000	10	450000
VITASPORT fitness club	53000	12	636000
CLUB 18 FIGHT & FITNESS center	50000	5	250000
USSR fitness club	42000	12	504000
MULTISPORT FITNESS CLUB IN KHAMOVNIKI center	62000	10	620000
NUMBER ONE FIT PREMIUM FITNESS CLUB ON LUKHMANOVSKAYA METRO STATION center	45000	24	1080000
STRONG FITNESS CLUB IN OCHAKOVO-MATVEEVSKOE center	39000	1	39000
FITNESS PRACTICE center	40000	6	240000
PALAESTRA SPORT fitness club	52000	11	572000
ZEBRA SPORT fitness club	41000	9	369000
VELO FITNESS fitness club	45000	12	540000
BAZA fitness club	52000	14	728000
FORCE FACTORY fitness center	50000	19	950000
Total	-	145	6978000

Thus, it was determined that the total amount of expenses per year for paying subscriptions to fitness clubs was 6 978 K RUB.

To determine the economic efficiency of these costs, it is necessary to calculate the dynamics of the company's revenue at the first stage. N* company introduced a motivational program for paying for fitness club subscriptions in 2019. Let's analyze the company's revenue in dynamics for three full years-for 2017,2018 and 2019 (table 3).

Table 3. Analysis of company N* revenue for 2017,2018 and 2019 K RUB

Parameter	2017	2018	2019	Alterations, +/-		Growth rate, %	
				2018 to 2017	2019 to 2018	2018 to 2017	2019 to 2018
Revenue from core business (feed sales)	12783	11982	14782	-801	2800	93,73	123,36
Revenue from additional activities (provision of services in the breeder channel)	7815	6541	8915	-1274	2374	83,69	136,29

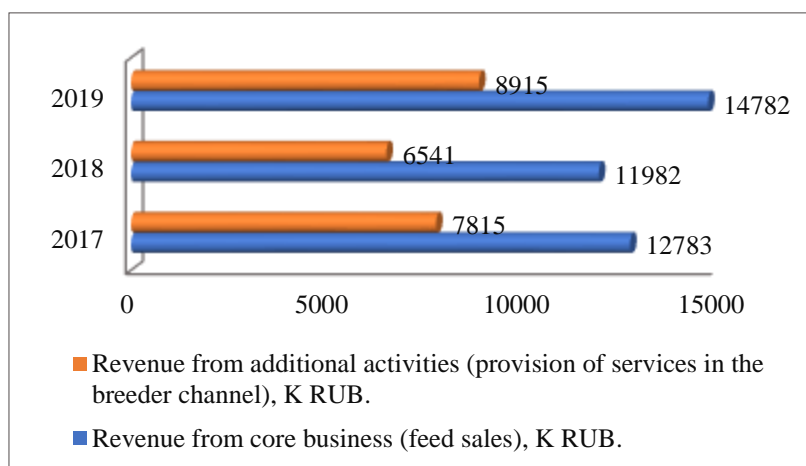


Fig. 2. Analysis of company n's revenue for 2017,2018 and 2019, K RUB.

According to the presented data, the company's revenue in 2018 decreased by 801 thousand rubles compared to 2017 or up to 93.73% of the total. According to the head of the sales department, this was due to a decrease in sales to the retail channel due to the fact that there was a high seasonal morbidity among employees, and control of sales and shipments to Moscow and regional retail companies was reduced.

In 2019, the sales volume increased significantly: its growth left 2800 thousand rubles or 23.36%. According to data from the company's management, the absence of employees from work due to illness during this period decreased, which allowed us to properly organize work in the retail channel and increase sales.

We will analyze the absenteeism indicators for the company to either confirm or deny the data obtained.

Table 3. Dynamics of the absenteeism coefficient of the company N* for 2017-2019

Parameters	2017	2018	2019	Alterations, +/-	
				2018 г. к 2017 г.	2019 г. к 2018 г.
Number of days missed	448	694	480	246	-214
Fund of working time of persons/days	6500	7540	8060	1040	520
The ratio of absenteeism, %	0,07	0,09	0,06	0,02	-0,03

The dynamics of the absenteeism coefficient is shown in Fig. 3.

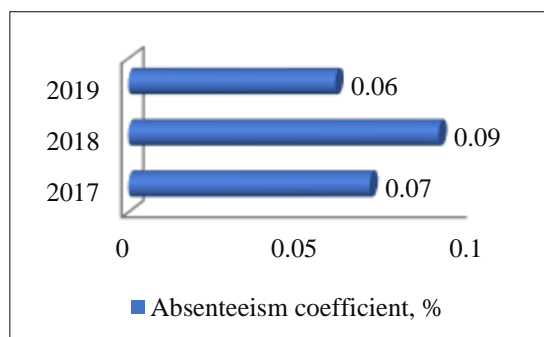


Figure 3. Dynamics of the absenteeism coefficient of the company N* for 2017-2019.

Data from the analysis of the absenteeism coefficient, that is, the coefficient reflecting the dynamics of the company's employees' morbidity, suggest a decrease in this indicator.

Discussion

These studies suggest that the company has the opportunity to increase the level of efficiency of its own activities by reimbursing the cost of fitness services to its employees. So, the analysis showed that employees who are engaged in fitness are less susceptible to disease, which allows them to perform their official duties more effectively. As a result, there is an increase in the company's revenue and a decrease in the value of the absenteeism coefficient. All of this testifies to the expediency of carrying these costs by the company and the positive effect of this motivational event.

Conclusions

Therefore, we can conclude the following. Improving the health of the body and maintaining a healthy lifestyle has a positive effect on the production performance of modern companies' employees [10]. In this regard, it is quite important to introduce such a motivational component as compensation for employees for the cost of training in a fitness club in most enterprises. Based on a practical example, it was demonstrated that after the organization's employees began to attend sports classes *en masse*, their incidence decreased, which positively affected the company's production results and profits.

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