Leadership potential of the manager of the management team of the state fiscal service

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The problem of improving the administrative component of the fiscal service in the context of its reform is raised in the article. It is pointed out the importance and necessity of forming a team of officials capable of ensuring the productivity, feasibility and effectiveness of implementing quality solutions for solving tax and customs problems. It has been determined that the effectiveness of a management team is determined by the ability of the manager to exercise his or her authority, that is, the ability to use the existing leader's potential, as well as the desire and ability to develop it.

The types of organizations and stages of management team development are shown. The key leadership qualities and features of the manager of the management team are determined; the importance of developing the leadership potential of the head of the fiscal service in the context of institutional changes has been proved.

The authors of the study found that the work performed by a management team professionally managed by a charismatic leader could give the necessary effect and ensure the subsequent transition of the fiscal service to a new level of organizational development in the status of separate full tax and fiscal services.

Keywords: management team; leadership potential; charismatic manager; fiscal service; management of SFS.

Introduction

Present requires the optimization of the structural and functional component of the fiscal service due to reforms in the SFS, taking into account the priorities of the state policy in the tax and customs spheres. Efficiently optimized it will help improve the management component that can provide productivity, expediency and effectiveness in implementing quality solutions for tax and customs policy issues.

An important, in our opinion, development of organizational forms and methods of effective management is the inclusion of the Strategic Development Initiatives of the SFS by 2020 as part of the "Implementation of Best Practices in Team Building and Teamwork Implementation" Goals "Implementing a System for the Promotion and Evaluation of Personnel Performance" (2017). A work in the form of a consolidated community, inherent in professionally managed team activities, can provide the necessary managerial effect and ensure the subsequent transition of the fiscal service to a new level of organizational development in the status of individual, full tax and fiscal services.

As you know, team activity involves planning, organization, motivation, control, coordination. It has its own peculiarities. In particular, such activities in the system of the SFS bodies will be productive where you need to quickly find the right solution to the problem that has arisen. First of all, it concerns the management body of the fiscal service.

Consequently, in the context of the implementation of teamwork in the SFS, it is necessary to focus on the study of the management team. In addition, it will be appropriate to consider in more detail the role and leadership role of a management team. Moreover, the leader is part of a team that purposefully moves to the strategic goal of the service, and the ability to achieve this goal in a team is a kind of challenge for him.

Goals of article

The purpose of this article is to study the significance of leadership potential development of the head of the management team of the SFS in the context of reforming the fiscal service.

Materials and Methods

General scientific methods are used in the process of research: analysis and synthesis (in studying the features of the formation of the management team of the SFS and its structural functioning); formalization (to establish the types of organization and stages of development of the management team); generalization (to determine the key leadership qualities and characteristics of the manager of the management team); concretization (to determine the importance of developing the leadership potential of the fiscal manager); abstract and logical (for generalization of theoretical positions); systematization (to specify the relevance of the research), etc.

Results

The management team of the SFS officials is formed to perform mainly organizational and administrative functions, to implement state policy in the tax and customs fields, and so on. The fulfillment of these tasks requires the use of a team of fiscal services managers of different types of organizations of joint activity: the joint and individual type is used in the joint preparation and individual management decisions; a co-consecutive type is implemented by redistributing and delegating powers between members of the management team; cooperative and interacting and cooperative-creative types are introduced at the stage of implementation of government and management decisions (government policy) (2014).

The manager of the management team, as a rule, is very difficult to navigate in all matters of the service (departments). Therefore, it is appropriate to be able to listen to the expert opinion of their colleagues from the management team. Management in this case will be more promptly, efficiently and effectively (Tokar, 2019).

The modern manager of the service is needed to be able to lead subordinates in order to successfully perform management functions in the team. In addition, while combining both the role of managing team and innovator, such a manager manifests itself as a leader. That is, an individual who is listened to by other people in the management team influences the others mainly through two social and psychological channels: on the channel of authority (team members recognize the superiority of the leader to others through his position, experience, skill, education, etc.); by the channel of charismatic qualities (resistance to changes, stress resistance, humanity, politeness, morality, etc.).

Moreover, it is the presence of charismatic qualities in the head is important in the face of fundamental changes in public policy, which can be safely attributed to the process of reforming central executive authorities. After all, a charismatic leader can quickly make the right decision in extreme or extraordinary circumstances. Even M. Weber interpreted charisma as a certain quality of the personality of the individual, by virtue of which he differs from ordinary people and is perceived as the one who possesses exceptional abilities (Weber, 1978).

If the leader is endowed with innate charisma (objective and constant) then his qualities and qualities are perceived by the team as an example and therefore he confidently

becomes a leader. The charismatic leader integrates the team, maintaining stability, able to disturb the actual problem at the right time, that is, to correctly determine the "sign of time", evaluate and act.

An important issue, among other things, faced by the head is responsibility for the formation of a management team ready for the successful implementation of the state fiscal policy. This is especially true at the stage of restructuring and updating of the fiscal department, that is, when there is an urgent need for members of the management team to have not only managerial and professional competences, a high level of general culture, strategic thinking and erudition, but also successful experience and other knowledge, skills and abilities indirectly, at first glance, related to the main activity.

In this regard, the question naturally arises about the way in which the management team and its staff are formed and consistently developed. Considering that the management team is a dynamic variable system, it is appropriate to refer to the model of the famous scientist Bruce Tuckman, who professionally substantiated the stages of the formation and development of the team: formation, storming, rationing (definition of criteria), performance (productive activity) (performing) (2019). According to Bruce Tuckman's model, full-fledged team activity will only start after the 4th stage of its formation.

That is, the key to the successful functioning and development of the team is the successful completion of the first three stages, during which the question arises and is solved – who potentially has and will be able to enter such a management community. It is indisputable, however, that the condition is taken into account - the officials who enter the management team must understand all the responsibilities that are assigned to them as a key link, whose performance will depend on the success or defeat of the entire team. In this case, taking into account that in order to achieve the synergy effect after combining professional efforts, the competences and experience of each team member do not accumulate, but multiply (multiply), each member of the management team must accept the strategy and tactics of the team (believe in success) .

Discussions

At the moment, the activity of the management team of the fiscal service on the implementation of the state customs business of Ukraine is very important for its readiness to implement a plan of measures for the implementation of the Strategy for the reform of the state administration of Ukraine for 2016-2020 (the SFS order dated from 10.10.2016, No. 844), the ability to receive strategic decisions, the ability to identify possible alternatives, choose the best, agree on the method of its implementation, etc.

Last but not least, the effectiveness of the management team is determined by the ability of the manager to exercise their authority, namely, to clearly outline the problem and formulate tasks for its solution, to ensure that they are implemented with the necessary resources, to encourage and control the execution of tasks by subordinates, if necessary, to adjust their actions.

Typically, the role of the manager of the management team, taking into account the hierarchy of the organizational

structure of such state institutions of power as the SFS, is performed by the head of the service (structural unit, etc.), which must have managerial competencies, which, above all, means readiness and ability to be a leader, and also presupposes the presence of: a professional interest – a profound, substantiated, social and personally motivated interest in management activity; value attitude to professionalism; the ability to self-examination, self-esteem, self-development, self-organization, self-control; readiness to make decisions, etc. The appointment of a leader of a management team of the fiscal service is to create conditions under which each member of such team will make the greatest contribution to the common cause.

It should be noted that the head of the fiscal management team must understand the difference between the tasks and powers of employees of different levels, since the position of a post at a certain managerial level determines the list of competences that an applicant for this post must possess (Nagorichna, 2017). So the management of the SFS has 2 levels: the strategic (the SFS central office of Ukraine) and operational (the SFS territorial bodies).

The strategic level consists of 3 sublevels:

- **strategic** (the head of the SFS of Ukraine, deputy heads of the SFS of Ukraine);
- **strategic and operational** (directors of departments of the SFS of Ukraine, deputy directors of departments of the SFS of Ukraine);
- **operational** (heads and specialists of departments, departments, departments of the DFS).

The operational level consists of 2 sublevels:

- **operational and tactical** (heads and deputies of territorial bodies of the SFS);
- **functional and tactical** (specialists of the departments, departments of territorial bodies according to the functional (professional) load).

As scientists point out, there is a dilemma for job applicants till today: who should prefer – someone who is an experienced specialist, but who has a moderate level of managerial qualities, or a strong manager with an average level of narrowly specific knowledge. The same issues arise in the private sector. On the one hand, there is the same desire to get an employee who immediately performs duties on a post without additional internship, training, etc., but on the other hand, for the development of the service, he will not give anything new to the company, and sometimes it will slow down the introduction of non-standard (uncomfortable for implementation), but aimed at development, solutions (Nagorichna, 2019).

Professor Vlad Genin, in his scientific report, outlining the similar problem of selecting specialists for companies in the Silicon Valley, said that the applicant for service should, in the first place, meet the following 10 requirements: 1) talent and skills of critical thinking, analysis, reasoning and decision making; 2) the ability to see trends; 3) deep knowledge and vision of the future industry. Ability to work with information flows; 4) ability to predict outcomes and outcomes; 5) ability to act and make effective decisions in conditions of uncertainty; 6) constant focus of the entire spectrum of efforts on the needs of the end user of products, services, scientific products; 7) wisdom and stability as a leader and manager. Knowledge of the whole spectrum of the mission, business strategies and managerial

responsibilities; 8) the ability and skills of team formation and effective management; 9) leadership and managerial talent and skills of effective business and intercultural communication with colleagues; 10) profound knowledge and skills in quantitative and qualitative assessment of the results of work (their own and the team) (Arapova, Fridrif, Modyrka, 2013);

The process of reforming the system of bodies of the fiscal service is closely linked to the quality of change management, that is, the ability of officials to respond to social and economic changes in the country and the identification of priority areas for the modernization of the SFS. The modern concept of change management requires managers of the management teams to adhere to certain rules: the establishment of clear and clear goals; making decisions taking into account the opinions of team members; promotion of openness and sincerity; analysis of the process of performing tasks; clear and fair distribution of tasks between team members; avoiding favoritism and familiarity; the ability to personalize the case to show an example to others; ability to find an approach to colleagues; reasonable delegation of authority.

It should be emphasized that if power is an attribute of a formal organization and its influence is based on rights (powers of authority), then authority is an attribute of an informal organization, and its influence is based on leadership. Note that for leadership ideally there is a combination of two bases of power: personal and organizational. It is advisable to define leadership as a tool of informal emotional influence on the behavior of team members in the context of combining the functions of the leader and the leader of the management team, taking into account their social and psychological characteristics and readiness to meet the needs for self-determination and self-realization.

In addition, it should be recalled that a leader is a person who thinks of global categories, involves potential opportunities, creates a general vision of the future, promotes the development of team members' abilities, develops a team approach to business, a sense of partnership, initiates change, demonstrates personal achievements, high level of competence, moral values, faith in achieving the goals set.

The professor of the Stockholm School of Business, Larry Stout, rightly points out: "A leader becomes a leader when he has a leader's capital and conditions for its discovery". Leadership capital consists of six elements: visions, values, trust, wisdom, courage, communicative abilities. Identification by the leader of his capital depends on 4 conditions: 1) people (who will want to support him); 2) status (position, authority, authority); 3) place (where it will realize its potential); 4) time (to be in the right place at the right time)" (Kotusenko, 2009).

A special role for leadership is the vision – the direction and vision of the leader. The vision, according to Professor Stout, is an expression of hope transmitted through the team and indicates the purpose and direction of future development. Larry Stout provides significance for values, calling them "the heart of a leader" and "the way, following which, the leader embodies his vision".

Also, trust is not on the last place. More recently, this element is increasingly on the forefront of decision-making,

especially in view of the hyper-competition and overload of information. The leading place among the elements of leadership capital is wisdom and courage. Wisdom is an intellectual maturity coupled with emotional austerity and stability. It is very important in view of the systematic need to find not only a "managerial", but also a "leader" answer, which will ensure the true advancement of the team in the right direction. However, in today's turbulent conditions of reform special role is played by courage, willingness to think boldly and non-standard, adapt to changes, at the same time, adhering to the established course.

The head man – leader must clearly perform the following functions: constructive (expressing the interests of the team in specific tasks); organizational (selection of personnel, formation of a management system of the team); coordination (coordination of the actions of individual members of the management team and directions of their activities); integrative (uniting members of the management team to complete tasks).

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