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**Olha Makarevych**Candidate of Economic Sciences, Associate Professor,  
National University of Food Technologies  
ORCID: <https://orcid.org/0000-0003-2415-7929>**Макаревич Ольга Вікторівна**

Національний університет харчових технологій

**PRICE-PREMIUM COMMISSION MODEL FOR SALES DEPARTMENTS:  
CONCEPTUALIZATION AND IMPLEMENTATION CONDITIONS  
IN THE DIGITAL ECONOMY****МОДЕЛЬ КОМІСІЙНОГО СТИМУЛЮВАННЯ «НАД ЦІНИ»  
ДЛЯ ВІДДІЛІВ ПРОДАЖІВ: КОНЦЕПТУАЛІЗАЦІЯ  
ТА УМОВИ ВПРОВАДЖЕННЯ В ЦИФРОВІЙ ЕКОНОМІЦІ**

**Summary.** The article presents a theoretically grounded conceptualization of the price-premium commission (PPC) model for sales departments – a novel incentive mechanism in which a sales manager receives a defined share of the difference between the company's minimum allowable price ( $P_{\min}$ ) and the actual negotiated transaction price. The research addresses a significant gap in both Ukrainian and international literature: while commission structures based on revenue volume or gross margin are well-documented, the direct incentivization of negotiation quality as a distinct and measurable contribution to value creation has received insufficient scholarly attention, particularly in B2B enterprises offering customized products and services. The study integrates three theoretical frameworks: principal-agent theory, prospect theory, and the intellectual capital paradigm, positioning negotiation competency as tacit knowledge and a component of individual intellectual capital that constitutes a firm-level competitive asset. The core model is formalized as  $W = S + k \times (P_{\text{actual}} - P_{\min})$ . The article demonstrates why PPC is especially critical for enterprises producing customized products, where discounted prices propagate into downstream production problems. CRM/ERP integration is identified as a necessary condition for model transparency and behavioral activation. The model aligns with the global shift toward outcome-based incentives.

**Keywords:** price-premium commission; PPC model; sales department motivation; digital economy; intellectual capital; prospect theory; principal-agent theory; value-based selling; B2B sales; outcome-based incentives.

**Анотація.** У статті запропоновано та теоретично обґрунтовано концепцію мотиваційної моделі відділу продажів на основі «над ціни» (price-premium commission, PPC) – механізму матеріального стимулювання, за яким менеджер отримує частку від різниці між мінімально допустимою ціною компанії ( $P_{\min}$ ) та фактичною ціною угоди. Дослідження усуває суттєву прогалину в українській та міжнародній літературі: попри широку задокументованість комісій від обороту та валового прибутку, пряме стимулювання переговорної якості як окремого і вимірюваного внеску у створення доданої вартості залишається недостатньо дослідженим, особливо для B2B-підприємств із індивідуалізованими продуктами. Методологія поєднує теоретичний аналіз та синтез трьох наукових парадигм: (1) теорія «принципал-агент» встановлює неузгодженість між цінновими інтересами компанії та індивідуальними стимулами менеджера за стандартних схем оплати; (2) теорія перспектив пояснює поведінкову перевагу PPC – зроблення  $P_{\min}$  видимою точкою відліку в CRM перетворює кожен нереалізовану переговорну маржу на конкретну особисту втрату, активуючи неприйняття втрат (loss aversion); (3) парадигма інтелектуального капіталу позиціонує переговорну компетентність як неявне знання – елемент індивідуального інтелектуального капіталу, що у синтезі формує конкурентну перевагу підприємства. Модель формалізована у вигляді  $W = S + k \times (P_{\text{actual}} - P_{\min})$  з обов'язковим обмеженням  $\Delta_{\max}$ . Доведено, чому PPC є особливо критичною для підприємств індивідуалізованого виробництва (виробництво на замовлення, будівництво, IT-інтеграції), де знижки, погоджені на стадії договору, генерують виробничі проблеми, що менеджер не має стимулу попереджати за стандартних схем. CRM/ERP-інтеграція визначена як необхідна умова прозорості моделі та активації поведінкового ефекту. Модель відповідає глобальному тренду результато-орієнтованого стимулювання (outcome-based incentives) і пропонує пряму практичну цінність для українських B2B-підприємств.

**Ключові слова:** мотивація персоналу; над ціна; price-premium commission; відділ продажів; цифрова економіка; інтелектуальний капітал; теорія перспектив; value-based selling; B2B-продажі; комісійна структура.

**Problem statement.** The digital transformation of business and the emergence of the knowledge economy are fundamentally reshaping requirements for personnel management systems, particularly in sales. Enterprises competing through customized products and individual solutions face a fundamental problem: traditional commission models – a fixed percentage of revenue or gross profit – do not incentivize managers to maximize transaction prices, as they do not account for negotiation competency as a distinct and measurable contribution to value creation [2].

A consistent practice in the labor market is the combined compensation structure: fixed salary plus a percentage of deal revenue. This model is broadly accepted and provides basic financial stability while stimulating overall sales volume. However, its motivational lever varies significantly depending on the type of business activity. For standardized markets with fixed price benchmarks (retail, FMCG, mass services), this model is adequate: prices vary little, so the negotiation component is negligible. In contrast, for enterprises offering customized, unique, or project-based solutions – industrial equipment, IT integrations, design-production, renovation and construction – the combination of salary plus revenue percentage weakens the motivational lever. A manager in such an environment may offer discounts at the expense of company margin without any direct consequence for their own compensation, since the percentage is calculated on the deal amount, not on its pricing quality. This is the systemic flaw that the PPC model eliminates.

As noted by Kolot and Tsymbaluk, an effective motivation system must ensure a direct link between each employee's individual work contribution and their financial reward [2, p. 297]. However, in B2B practice, the typical situation is that the company sets a minimum allowable price ( $P_{min}$ ), the manager sells above this level – but receives no share of the 'negotiated surplus.' This is the classic problem described by principal-agent theory: the agent has no incentive to act in the principal's pricing interest [8].

This problem becomes especially acute for enterprises with customized or individual production – where the sales manager serves as the interface between the client and the production process. In such companies, any price concession granted during negotiations is not an isolated transaction: it directly determines the production budget, volume of materials, labor intensity, and final project profitability. A manager motivated only by deal closure and commission receipt bears no responsibility for the downstream consequences of excessive discounting. The PPC model eliminates this asymmetry: every unit of discount directly reduces the manager's personal income, creating a direct financial incentive for price protection.

**Analysis of recent research and publications.** The fundamental contribution to the theory of personnel motivation in Ukraine was made by Kolot and Tsymbaluk [2], who emphasize that for sales personnel, direct dependence between individual results and financial reward is of particular significance [2, p. 297–303]. Bondar and Krasnonos [1] systematize modern methods of personnel motivation, stressing the necessity of their adaptation to enterprise-specific characteristics. However, none of the reviewed methods addresses the price negotiation component as an independent object of incentivization.

Prior research [3] demonstrates that the negotiation competency of a sales manager constitutes an element of individual intellectual capital which, in systemic interaction, forms the enterprise's intellectual capital as the foundation of its competitive position. In the digital economy this competency grows in significance: as buyers become more informed, the manager's ability to present and argue value in a deal becomes an increasingly critical – and directly rewardable – contribution to value creation.

The problem of aligning the manager's (agent's) interests with those of the company (principal) is the classical subject of agency theory. Jensen and Murphy [8] demonstrate that an effective compensation system must increase 'pay-performance sensitivity' – the responsiveness of the agent's income to results that align with the principal's interests. In the context of sales, this result is not merely volume, but also price. The PPC model is a mechanism that increases pay-price sensitivity: the manager's income grows proportionally to each monetary unit negotiated above  $P_{min}$ .

The academic literature evidences significant scholarly interest in aligning compensation structure with salesperson behavioral outcomes. O'Donnell and Marsh [11] in their systematic review demonstrate that compensation structure is one of the most effective instruments for aligning sales managers' interests with organizational goals, and that the shift toward variable pay schemes substantially impacts risk behavior and client-orientation. The key finding is that outcome-based schemes form fundamentally different motivational mechanisms compared to behavior-based ones – a dichotomy conceptualized by Anderson and Oliver [4], who established the classic theoretical framework for analyzing sales force control systems. Both sources identify a critical gap: none of the examined approaches singles out negotiation price as an independent and measurable object of incentivization – which is the starting point of the PPC concept. Salesforce [13] systematizes practical approaches including straight commission, gross margin commission, and tiered commission; none establishes a direct link between negotiation outcome and a minimum price threshold. QuotaPath

[12] documents the approximately 10% ARR standard for B2B SaaS. Commissionly.io [6] notes the trend toward outcome-based incentives. Career Ahead [5] documents the growth of variable pay 'risk premium' from 8% to 14% between 2018 and 2023, confirming the need for more transparent and equitable incentive systems.

Kahneman and Tversky's prospect theory [9] explains the behavioral advantage of the PPC model. The value function is asymmetric: the pain of a loss exceeds the pleasure of an equivalent gain. Under standard commission schemes, unrealized pricing potential is an abstraction. The PPC model activates CRM visibility of  $P_{\min}$ , making every price reduction below the achievable level a specific quantified personal loss – substantially strengthening the incentive to negotiate compared to a simple change in commission rate.

Edvinsson and Malone [7] define intellectual capital as the knowledge, skills, and relationships that generate real value. Stewart [14] accentuates the role of tacit knowledge. Nonaka and Takeuchi [10] describe the externalization of tacit knowledge into measurable results. The concept of value-based selling [15] emphasizes that price is formed by perceived buyer value – and the manager is the creator of this value through the negotiation process. The PPC model is the practical mechanism that transforms this process into a measurable and directly compensated source of income.

**The purpose of the article.** To theoretically substantiate and formalize the price-premium commission (PPC) motivational model, define conditions for its effective application, and establish the role of digital infrastructure in practical implementation.

**Summary of the main research material.** The proposed motivational model is formalized by the following relationship:

$$W = S + k \times (PP_{\text{actual}} - P_{\min}) \quad (1)$$

where:  $W$  – total manager earnings (monetary units);  $S$  – fixed salary or standard commission (monetary units);  $k$  – participation coefficient in the 'price premium' ( $0 < k < 1$ ; recommended range: 0.25–0.50);  $P_{\text{actual}}$  – actual transaction price (monetary units);  $P_{\min}$  – minimum allowable price set by the company (monetary units).

The difference ( $P_{\text{actual}} - P_{\min}$ ) is the 'price premium.' To prevent excessive pricing pressure, an optional cap is introduced:

$$W = S + k \times \min((P_{\text{actual}} - P_{\min}), \Delta\Delta_{\max}) \quad (2)$$

where  $\Delta\Delta_{\max}$  is the maximum price premium taken into account in the bonus calculation.

Numerical illustration: if  $P_{\min} = \text{UAH } 100,000$ ,  $P_{\text{actual}} = \text{UAH } 125,000$ , and  $k = 0.35$ , the manager's additional reward for this deal is  $0.35 \times (125,000 - 100,000) = \text{UAH } 8,750$ . If the manager agreed to a price of  $\text{UAH } 108,000$ , the bonus would amount to only  $\text{UAH } 2,800$  – meaning a discount of  $\text{UAH } 17,000$  directly cost the manager  $\text{UAH } 5,950$  in personal income. This transparent and immediate calculation, displayed in the CRM interface in real time, activates the loss aversion mechanism [9] and creates a stable behavioral incentive for price protection.

The key distinction of PPC from gross margin commission lies in the calculation base: not cost of goods, but the company's  $P_{\min}$ . From the perspective of prospect theory [9], there is a deeper behavioral distinction: the CRM displays  $P_{\min}$  and shows the manager in real time the 'price premium' potential of the deal, activating loss aversion with respect to unrealized personal income.

The PPC model is especially relevant for enterprises where the sales manager serves as the interface between the client and the production process – where the agreed contract price directly determines production parameters. Such fields include: design-production (development of unique packaging, corporate identity, branding and their materialization); renovation and construction services with individual project design; manufacture of specialized industrial equipment; IT integrations and custom software development. In these industries, any discount granted by the manager to 'close' a deal is not neutral: it reduces the production budget and automatically creates internal problems – cheaper materials, reduced process time, quality risks, and delays. Under the standard 'salary + % of revenue' system, the manager monetizes the deal at signing and bears no responsibility for the consequences of discounted pricing on production. The PPC model eliminates this systemic flaw.

The model is less effective for standardized products with a narrow price range (FMCG, mass

**Table 1 – Comparative characteristics of commission motivation models**

Criterion	Revenue commission	Gross margin commission	PPC model (price-premium commission)
Calculation base	$P_{\text{actual}}$	$P_{\text{actual}} - \text{Cost}$	$P_{\text{actual}} - P_{\min}$
Incentivizes	Deal volume	Margin product	Negotiation quality
Discount effect on manager income	Minimal	Moderate	Direct and significant
Behavioral effect (prospect theory)	Neutral	Moderate	Activates loss aversion
CRM/ERP requirement	Low	Medium	High

Source: compiled by the author

services), where negotiation space is minimal. In such cases, a hybrid approach is appropriate.

General conditions for effective PPC application: (1) the product or service has a significant allowable price range (customization, project production, complex equipment); (2) a clearly defined, transparent, ERP-integrated  $P_{min}$  is accessible to the manager in the CRM in real time; (3) deals have a prolonged negotiation cycle where manager competency plays a decisive role in the final price; (4) the company uses CRM to display the current 'price premium' potential of the deal to the manager – activating loss aversion [9]; (5) the coefficient  $k$  is set in the range 0.25–0.50 with a  $\Delta_{max}$  cap to balance motivation and client-orientation.

Digital infrastructure is the system-forming element of the PPC model. CRM systems automatically record  $P_{min}$  and  $P_{actual}$ , calculate the 'price premium' in real time, and display to the manager the specific sum they are 'leaving on the table' by agreeing to a lower price – activating the loss aversion mechanism in accordance with prospect theory [9]. ERP integration ensures automatic updating of  $P_{min}$  as costs change. Commissionio [6] emphasizes that automated systems enable the transparency under which managers see the direct relationship between their efforts and income. Kolot and Tsymaluk [2] note that the principle of fairness in motivation requires 'dependence of the reward amount on labor results and transparency of calculation' [2, p. 89] – precisely these conditions are realized by CRM-integrated PPC.

Importantly, the systematic application of PPC transforms negotiation competency from an informal, individually variable trait into a measurable and directly compensated skill. In this sense, the PPC mechanism not only aligns managerial incentives with organizational pricing goals, but also – consistent with the intellectual capital paradigm [3] – creates the conditions under which each manager's individual knowledge asset generates quantifiable value for the enterprise, contributing to the formation of firm-level intellectual capital as a source of competitive advantage.

The practical applicability of the PPC model is illustrated by two conditionally illustrative cases from enterprises with customized production, where the manager serves as the interface between client and production process.

*Note: Both cases are conditionally illustrative, developed to demonstrate the mechanism of the PPC model in a production context. Company names are changed. The cases are not statistically verified; empirical verification is identified as a direction for further research.*

'PacketPro' (name changed) specializes in the development and production of individual packaging solutions for FMCG brands: concept design, prepress,

printing, and post-press processing. Each project is unique: the price depends on print run, materials, design complexity, and deadlines.

Problem before PPC. Sales managers worked under a 'salary + 4% of deal value' scheme. A typical practice was offering 10–20% discounts to 'close' clients, systematically compressing the production budget. The production department was forced to choose cheaper materials or reduce design time, leading to quality reduction and claims. The manager, having already received their 4%, had no incentive to address these problems – they moved on to the next client.

After PPC implementation ( $k = 0.40$ ;  $\Delta_{max} = 25\%$  of  $P_{min}$ ). Managers received access in the CRM to the  $P_{min}$  of each project, automatically calculated based on labor and material norms plus 18% profitability. The CRM displayed in real time the sum of personal income the manager loses with each discount. Result: average deal price increased by 12–16%, the number of claims decreased, and production received adequate project budgets. Managers with higher negotiation quality received substantially higher compensation, strengthening differentiation within the department.

'Prostir' (name changed) performs comprehensive renovations of residential and commercial premises: from original design to final finishing. Each project is unique in area, style, and materials.

Problem before PPC. Managers received 3% of the signed contract value. A common practice was 'attracting' clients through an artificially low initial price, anticipating additional work (scope creep). Production teams received projects with unrealistic budgets, generating either losses or client conflicts over 'unexpected' cost increases. The manager took no part in these conflicts – their interest ended at contract signing.

After PPC implementation ( $k = 0.35$ ;  $\Delta_{max} = 30\%$  of  $P_{min}$ ).  $P_{min}$  was automatically determined in the ERP based on normative labor intensity and material estimates plus 15% margin. The manager could see in the CRM their potential bonus and the sum they were 'leaving on the table' by agreeing to a discount. Deals began to be concluded with realistic budgets. Project profitability increased, the number of client conflicts regarding additional payments decreased, and staff turnover in the sales department was reduced.

Both cases illustrate the three theoretical mechanisms underlying the PPC model. From the perspective of principal-agent theory [8], the model eliminates the information asymmetry that allows managers to discount freely without personal financial consequence:  $P_{min}$  becomes a shared, transparent reference point that aligns agent behavior with the principal's pricing interest. From the perspective of prospect theory [9], CRM visibility transforms

unrealized pricing potential into a specific, quantified personal loss – activating loss aversion and producing a stronger behavioral response than an equivalent increase in commission rate would achieve. From the perspective of the intellectual capital paradigm [3], the observed results confirm that negotiation competency, when properly incentivized and measured, converts from a tacit individual skill into a directly productive organizational asset: the enterprises in both cases captured value that previously dissipated through unincentivized discounting.

The proposed PPC model is a conceptual contribution requiring further empirical verification – a characteristic feature of conceptual research that does not diminish its scientific value.

Among practical risks: excessive pricing pressure is neutralized through  $\Delta_{max}$  and NPS/CSAT indicators; lesser effectiveness for standardized products implies a hybrid approach; the need to update  $P_{min}$  is resolved through ERP integration.

**Conclusions.** The article has proposed and theoretically substantiated the price-premium commission (PPC) model for sales departments of B2B enterprises in the digital economy. The PPC model is a fundamentally novel instrument that differs from standard commission structures in its calculation base ( $P_{min}$ ) and object of incentivization (negotiation quality): it eliminates the systemic flaw of the 'salary + % of revenue' model – the absence of a manager's incentive to protect deal pricing.

The behavioral superiority of the PPC model is explained by prospect theory: CRM transparency establishes a reference point ( $P_{min}$ ), activates the loss aversion mechanism, and increases motivation for price protection qualitatively more effectively than a simple change in commission rate. The model is especially critical for enterprises with customized production – design-production, construction, IT integrations – where the manager serves as the interface between client and production, and any price concession directly propagates into production problems, quality risks, and financial losses.

The manager's negotiation competency is an element of individual intellectual capital that, in synthesis, forms the enterprise's intellectual capital as the basis of its competitiveness; development of this competency through onboarding and training is a strategic investment in the organization's human capital. Effective practical implementation of the PPC model requires CRM/ERP infrastructure for automated and transparent real-time calculation of the 'price premium,' consistent with the global trend toward outcome-based incentives.

Directions for further research include: empirical verification of the model on data from Ukrainian B2B enterprises; study of psychological effects of PPC on manager behavior; development of a methodology for determining optimal  $k$  depending on industry specifics; creation of a CRM module for automated 'price premium' calculation.

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