

Исабаева К.Б., Баймаева А.Б., Турдалиева А.Б.

ИШКАНАЛАРДАГЫ АДАМ КАПИТАЛЫНЫН ӨНҮГҮҮСҮН
БААЛОО МЕТОДИКАСЫ

Исабаева К.Б., Баймаева А.Б., Турдалиева А.Б.

МЕТОДИКА ОЦЕНКИ РАЗВИТИЯ ЧЕЛОВЕЧЕСКОГО
КАПИТАЛА НА ПРЕДПРИЯТИЯХ

K.B. Isabaeva, A.B. Baymaeva, A.B. Turdalieva

ASSESSMENT TECHNIQUE OF HUMAN CAPITAL
DEVELOPMENT IN AN ENTERPRISE

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Макалада азыркы коомдун башкы баалуулугу болгон адамдык капиталдын маңызы жана баалуулугу экономикалык категория жана ошондой эле экономикалык өсүштүн фундаменталдык фактору катары каралган. Капиталдын бардык түрлөрүнүн ичинен эң баалуусу катары адамдык капиталды топтоонун экономикалык маанисин көптөгөн ишканалар түшүнө башташты. Дал ушул кызматкерлердин билиминин, шыктарынын жана жөндөмдүүлүктөрүнүн негизинде топтолгон тажрыйбасы компаниянын өнүгүүсүнүн заманбап векторунун көйгөйлөрүн чечүүгө жана өсүп жаткан атаандаштык чөйрөсүнүн шарттарына ыйгиликтүү көнүп кетүүгө мүмкүндүк берет. Адам капиталын баалоо жана анализдөө үчүн ар кандай ыкмаларды колдонуу, аны пайдалануунун натыйжалуулугун жана мотивациясын ар тараптуу баалоого мүмкүндүк берет. Адам капиталын баалоого мамиленин маңызы, белгилүү бир кызматкердин жеке мүнөздөмөсүнүн дагы, ишкана кызматкерлеринин мүнөздөмөлөрүн дагы мүнөздөгөн сандык жана сапаттык көрсөткүчтөрдүн баалануусунун жаткандыгында.

Негизги сөздөр: адам капиталы, жеке адам капиталы, билим, билим берүү, шык, маданият.

В статье рассмотрена сущность и оценка человеческого капитала как экономической категории, которая является главной ценностью современного общества, а также основополагающим фактором экономического роста. Очень большое число предприятий начинают осознавать экономическую важность человеческого капитала накопления как наиболее ценного из всех видов капитала. Именно накопленный запас знаний, навыков и умений работников позволяет решать задачи современного вектора развития компании и успешно адаптироваться к условиям растущей конкурентной среды. Использование различных методик оценки и анализа человеческого капитала позволяет получить всестороннюю оценку эффективности его использования и мотивации. Суть подхода к оценке человеческого капитала заключается в том, что оценке подвергаются количественные и качественные показатели, характеризующие как индивидуальные особенности конкретного работника, так и свойства работников предприятия в совокупности.

Ключевые слова: человеческий капитал, индивидуальный человеческий капитал, образование, знания, навыки, культура.

The article examines the essence and evaluation of human capital as an economic category, which is the principal value of modern society, being the constitutive factor in economic growth as well. A very large number of enterprises start to realize the economic importance of human capital accumulation as the most valuable

of all types of capital. Only accumulated knowledge, skills and competence of employees allow solving modern problems concerning company's development and help to successfully adapt to conditions of growing competitive environment. The use of various methods for assessing and analyzing of human capital make it possible to obtain a comprehensive assessment of the effectiveness of its application and motivation. The whole point of the approach to human capital assessment lies in the fact that subject to assessment are quantitative and qualitative indicators which in turn characterize both the individual characteristics of a particular employee and properties of enterprise employees in aggregate.

Key words: human capital, individual human capital, education, knowledge, skills, culture.

Human capital is combination of knowledge, skills, abilities, health and motivation, capable to bring income and can be a source of creation and implementation of innovations in a company. Their future development depends on the efficiency with which companies form, develop and use human capital.

Human capital is an intangible asset and qualities that increase labor productivity and benefits to the economy or it is an asset that is not included in company's balance sheet. These qualities cannot be separated from people who gain or possess them. They can be incorporated into the economic value of employee's experience and skills. It includes resources that employers appreciate: education, training, intelligence, skills, health, loyalty and punctuality.

The formation of human capital is strongly influenced by parties of labor relations, with whom a bearer of human capital has been in contact for a sufficiently long period of his life: it is the enterprise he belongs to. A typical feature of an enterprise among other subjects in the process of creation and development of human capital is its orientation towards achieving economic benefits. Thus, a person in an enterprise, in addition to gaining practical experience and skills in a particular profession, constantly receives special knowledge and participates in an activity that develops his potential.

Assessing the development of human capital is one of the most difficult tasks that the head of any organization has to face. In modern conditions of tough competition, rapid change of technologies and information

dependence, the maximum and efficient use of all available resources is especial topical problem. At the same time, more effective use of enterprise's human capital is becoming the main vector on increasing competitiveness, because these are people who process information; carry out production and sale, etc.

There is no definite methodology for assessing the human capital. There are various points of view of authors. One of the most common methods is calculation of the human capital of an individual and its assessment in the structure of intellectual capital of an enterprise.

Human capital, as an economic category, has qualitative and quantitative features, and attracts more and more interest from both foreign and domestic economists. One of the main issues of economic theory since the emergence of human capital as an independent scientific discipline is the assessment of human production skills.

Modern techniques relating to its research are characterized by a variety of approaches, since the category is relatively isolated in the economic science system; today it is still little studied and is a complex and multifaceted concept.

In this regard, many scientists, economists at different times proposed various methods and tools. These approaches have brought into existence such concepts as: the value of a person, the cost of labor, the cost and price of the product "labor", the cost of labor services, the cost of human capital, the cost of the educational fund, the cost of living, etc. [1].

Human capital is not living people themselves, but their production capabilities, skills, potential. Since all these qualities are integral parts of a living human personality, which couldn't be sold or bought. Only services rendered by human capital can be sold and bought, which are display form of human's production capabilities.

Recently, has been growing the role of a highly educated and highly intellectual society, which constitutes highly educated and intellectually capable members. In the products resulted from highly educated labor, each person is considered as a bearer of valuable human resources capable of accumulating and analyzing the necessary knowledge, replenishing it, developing new scientific ideas and implementing them into appropriate innovative technologies, goods and services. At the same time, the products of intellectual labor are increasingly occupying international market niche.

Year after year, more and more often it is getting necessary to assess not only the volume of investments in human capital, but also the volume of human capital accumulated by an individual. At the same time, the value of the total volume of human capital is calculated both for an individual and for the country as a whole. Comparison methods are widely used between the countries, where the

indicator system characterized by the ratio of macroeconomic and educational data for a given country is compared with the corresponding indicator systems of other countries. By determination of the value of human capital used both cost and natural estimates.

The most common methods for measuring human capital are cost (monetary) methods. V. Petty was one of the first to use cost estimates to measure the value of an employable person, where he proposed a method for calculating the value of each person. The Petty's works were the first attempts to assess the productive forces of a workman. In his opinion, human labor is the "father of wealth" and the total value of the community is twenty times greater than the annual income the same community earns.

He estimated the value of the entire population of England at his time at about 520 million pounds sterling, and the value of each inhabitant - on average, 80 pounds sterling. Petty valued an adult to be of double value than a child, and a sailor three times more than a peasant [2].

The more a person studies, the higher his level of education, the more his human capital is. At the same time, changes are made taking into account uneven duration of the academic year in an analyzed period, as well as the unevenness of academic years at different levels of education (for example, school education and higher university education).

A variety of methods are used to measure the value of human capital. L. Turow notes: "Human capital of people is their ability to produce goods and services. The value of human capital is simply the price of productive ability multiplied by the amount of that ability. "

To assess the development of human capital, its level, quality, quantity, a number of indicators are used, such as integral, private, social (natural) and economic (cost). The amount of human capital is determined by the economic effect of its use that is by the total income.

The present value of all future earnings is the cost of the capital involved. The procedure by which the present value of any amount is calculated and which can be obtained in the future is called a discount.

In general, discounting is calculated according to the formula: $DC = Dt / (1 + i)^t$,

DC- current value of income;

Dt - future amount of income;

i - current interest rate;

t - number of years.

DC - represents today's analogue of the amount -Dt, which will be paid in t-years, taking into account the interest rate equal to i-per annum.

DC- is a certain amount of money, which, if invested for t-years at the rate of interest -i, will grow to the value -Dt.

The quality of individual human capital can be assessed according to the indicators summarized in Table 1 [3].

Assessment of the quality of individual human capital formation

Types of human capital	Indicators of quality	Forms of public assessment
Health capital	Health status, morbidity, loss of time due to illness, opportunities for a future life, etc.	Medical report, certificate of health, medical history, sick leave, medical examination, etc.
Cultural and moral capital	Educational level, IQ, morality, facts of deviant behavior, etc.	Certificates, expert assessment, assessment of social environment, records from law enforcement agencies, etc.
Labor capital	Professional education, professional experience, labor achievements and promotions, combination of professions, etc.	Diploma, certificate, work record book, work reference, etc.
Intellectual capital	Intellectual property, capitalization (intensity of use of intellectual property), rating of intellectual products, etc.	Patent, copyright certificate, circulation, income, expert opinions, popularity, etc.
Organizational and entrepreneurial capital	Equity capital, controlled capital, property rights to limited resources, privileges, secrets (know-how), rating of entrepreneurs, etc.	The volume and form of investments, participation system, ownership documents, copyright, memorandum of association, rating firms of appraisers, etc.

When assessing individual human capital, it is essential to take into account natural discrepancy in capabilities, which can be determined by the amount of intellectual and entrepreneurial capital accumulated by a particular person, taking into account the time of its turnover. In this case, the following conditions are true [4]:

- More capable people demand lower costs for a specific education than less capable people;
- More capable people acquire greater amount of knowledge during the same period of study, than those who are less capable;
- The more capable and educated have higher incomes than the less capable, even if both have the same number of years of formal education;
- More capable people have a longer period of effective investment in education than less capable people.

Individual health status can be assessed on a 5-point scale. The Human Development Index (HDI) is one of the most common methods for assessing average values of individual human capital. The HDI calculating method implies setting up of a complex indicator as an arithmetic mean of three indicators, assessed by experts according to national statistics and reports of the UN [5]:

1. life expectancy for a specific date within the life span starting from 25 to 85 years;
2. availability of education as the average value of adult literacy (0-100%) and the ratio of students at all levels of education in corresponding age group (0-100%);
3. Level of welfare, measured by the ratio of real GDP per capita, calculated as per purchase power parity of national currency converted in US dollars.

Quantitative and qualitative indicators of enterprise personnel can be used as indirect estimates of human capital. Human capital in terms of quantity is defined as total number of people, working population, number of students, etc. This research method of human capital for an

enterprise is the most convenient and easy to use. Qualitative features: know-how, education, and anything that increases labor efficiency.

An integral attribute of the capital, as well as the human capital, is investment, which is a personal investment in keeping up health, obtaining general and special education, job search, upgrading skills, migration, birth and education of children, search for economically significant information, etc.

Thus, it can be stated that none of the above mentioned methods is perfect, which suggests that in any case it is necessary to combine them for the successful development of human capital. Today, the study of methodology for assessing the effectiveness of human capital use is of scientific and practical interest. Among the large number of existing methods in this study, it would be advisable to use quantitative and qualitative indicators of enterprise personnel.

Summing up, it can be concluded that the choice and application of the method depend on practical tasks of an enterprise. In addition, only constant work on improvement of accounting and analysis of the use of human capital will allow organizations to effectively achieve its goals.

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