

кувати як перехідний чи все-таки кризовий? По-друге, яка в Україні криза — загальна чи окремих сфер суспільного життя: економіки, політики, культури? По-третє, якщо загальносистемна, то який характер вона має — той, який може призвести до її руйнації чи стосується входження її у нову якість, яка передбачає докорінні соціально-системні зміни, спрямовані на створення нової соціальної системи?

Очевидно, що на всі ці питання мають бути відповіді, які дадуть можливість виділити на цій основі визначальну системоутворюючу енергію цього руху як наслідок розвитку цивілізації на тлі України, який може настати лише як результат природно-історичної еволюції.

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CONTROLLING METHODOLOGY FOR THE PERSONNEL EXPENSES MANAGEMENT

Human capital becomes a key resource affecting organization's performance in the conditions of the knowledge economy development and requires new approaches to managing personnel expenses. Intelligence becomes the most profitable object of investment. Managing people in the knowledge economy requires a differentiated approach in terms of the impact of individual employees on the performance of the enterprise. Personnel of high intelligence capital — people who are able to produce new knowledge and ensure their use in the interests of the organization to improve its effectiveness — require additional investment in their development. The individual efficiency of such employees is higher than the average at the enterprise,

and, accordingly, the effectiveness of investments in them will also be higher. In modern conditions, the topical direction of research in this field is not only the optimization of personnel expenses, but also the differentiation of personnel, depending on individual results of work, individual effectiveness, and the influence of the employee on the performance of the organization as a whole.

The current mechanisms for managing personnel expenses are inefficient, primarily because of the poor development of methodological approaches. Mostly empirical approaches without a clear study of the organizational issues of the relationship between the various elements of expenses and labor outcomes dominate in the works of specialists in personnel expenses managing. This creates contradictions in the economic interests between employees of different departments, employees are often encouraged for results that are weakly dependent on their activities or penalized for failures that do not depend on them. Personnel expenses include not only wages and mandatory contributions, but also a number of other expenses (payment for food, travel, housing, cultural services, etc.), which are not mandatory, but affect the motivation of staff and require funding. Such costs indicate the social responsibility of the enterprise, but they are not always perceived by staff as an element of labor incentives. In addition, if these social benefits are equally accessible to the employees of the organization, their value in the perception of personnel is reduced. This required the use of the principles of controlling in the system of personnel expenses management, which we consider as a system of managing activities that ensure achievement of the set goals.

The problems of optimizing personnel expenses are well covered in the current economic literature, but the actual need remains to develop a system for assessing the results of labor and their impact on the performance of the enterprise, as well as the creation of a personnel management system that provides a differentiated approach to the allocation of personnel expenses managing based on the correlation of the remuneration, the results of labor and the performance of the enterprise using the methodology of controlling.

In the Republic of Belarus, the implementing of personnel expenses management tools is complicated by a number of circumstances: the lack of personnel expenses as an object of accounting, tax, statistical accounting (these expenses are often considered as a part of the cost of production and sales of products, while the costs of developing labor potential and some other types of personnel expenses are not accounted for, remaining in other expenses); management of personnel expenses is not a sufficient function of personnel management; per-

sonnel expenses are not planned completely, but only in terms of labor costs and compulsory contributions, while other types of personnel expenses are often financed residually or randomly.

In the current economic literature, there are a lack of studies to quantify the impact of the level of personnel expenses and their structure on the enterprise performance and labor productivity, as well as the lack of mechanisms that allow personnel expenses managing to optimize and ensure labor productivity growth. Therefore, the management of personnel expenses requires an integrated approach and a theoretical and methodological justification.

For the purposes of personnel expenses managing controlling can be definite as planning, information and analytical support and monitoring of the process of personnel expenses managing in accordance with the business performance achieved. This takes into account both the individual performance and the organization performance.

The main objectives of controlling in this case are: setting performance indicators for personnel performance; planning of personnel expenses; setting up managerial accounting that provides a system for personnel expenses managing with information on individual performance; setting up monitoring of external factors and constraints affecting the parameters of the personnel management system; the definition of criteria for personnel expenses optimization; analysis of data and calculation of indicators reflecting the employees and departments contribution to the achievement of the organization's goals; control of the personnel expenses budget, taking into account the enterprise performance; evaluation of the effectiveness of the personnel expenses management system and its improvement.

Thus, the key aspect of the process of managing personnel expenses is the differentiation of staff to optimize personnel expenses, taking into account individual performance, individual effectiveness, and employee impact on the performance of the organization. It is proposed to use the controlling methodology to solve this problem.

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