Social development in the modern world is made via transition of all social relations and processes to a qualitatively new state under the influence of factors of internal and external environment. At the same time, it is influenced by both the direct factors of social environment of the appropriate subject and the world development trends. In turn, they all contribute to social transformation of human capital at various levels.

The aim of our research is the need for a clearer understanding of what social transformation of human capital is and what relates to the assets of such transformation.

To form the definition of the term "social transformation of human capital", we
firstly reveal the essence of the term "social transformation". In particular, N. B. Miliavska under social transformation understands the given and developed measure of necessary changes, in which selection of the most significant and perspective things is going on, adaptation of society to the environment changes through formation of programs, projects, goals, technologies, solutions of contradictions, etc. [3, p. 2]. To a greater extent, by agreeing to this definition, we consider it is useful to point out that society is a social system, and hence the definition can be applied not only to society but also to other social systems, for example, to an industry or an enterprise. It can also be expanded with the definition of Y. S. Drabkin, who writes that "social transformation is a category that describes the process of transition from one state of qualitative certainty of a social system with a certain level of organization to another complete social quality"[2, p. 64-66]. That is, in the process of social transformation, the social system acquires a different quality. In order for this change to happen, it is necessary to have certain assets.

Thus, taking into account the above analysed definitions of social transformation, the author's interpretation of the category of human capital [5] and the theoretical basis of the modern scientific concept of strategic human capital management [6], social transformation of human capital should be understood as the process of a significant change in human capital at the appropriate level of the social system (state, industry, region, enterprise, individual), characterized by qualitative changes in system-forming elements through the formation of programs, projects, objectives, technologies, elastic strategic management decisions and their use in the implementation of appropriate social activity in order to balance socialization of economic development and harmonization of human development.

In accounting, assets are determined [1] as resources that are controlled by an enterprise as a result of past events, the use of which, according to expectations, will generate future economic benefits. This definition requires some explanation from the standpoint of the modern theory of human capital and in the context of deepening the author's previous studies [5]. It should be noted that as an enterprise is a social system, the latter one has assets, including those that contribute to social
transformation of its human capital. Also, the social system exists at different levels (individual level, micro-, meso-, macro-, and mega-levels), each of which has the corresponding assets of social transformation of human capital, the use of which will result in social benefits in social measurement and economic benefits in the economic measurement.

As the key concept of the term "assets" is precisely the resources, it is important for us to understand what it is the assets of social transformation of human capital, that is, the social resources of this transformation. In this context, the study of representatives of the theory of resource mobilization B. Edwards and J. McCarthy [7], which, according to the author’s point of view, gives the most complete and informative classification of resources, distinguishing the main categories and types of resources (Figure 1), is extremely interesting.

![Fig. 1. Main categories and types of resources according to the theory of resource mobilization](Source: developed by the author on the basis of [7])

Pan’kova OV, Kasperovych O. Yu., Ishchenko O. V. believe that this classification (Figure 1) is the most complete for use in the study of social resources
of civil society organizations [4, p. 56]. According to the author’s point of view, the above classification of resources is the most optimal for explaining what exactly belongs to the assets of social transformation of human capital.

Developing the classification of resources according to the theory of resource mobilization N. Themudo submits social entrepreneurship to intangible specialized resources [8], which according to the classification shown in Figure 1, can be attributed to socio-organizational resources. This gives grounds for attributing the following resources to the assets of social transformation of human capital: state guarantees of social protection of individual human capital, social responsibility, implemented by subjects at different levels, social investments in human capital, collective-contractual regulation of social and labour relations, etc.

Further research of the aforementioned assets of social transformation of human capital will enable to more fully disclose the current state of social-commercialization activity of the modern paradigm of strategic human capital management.

**Literature:**


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