

собственность на основе договора беспроцентного целевого займа. В соответствии с этим договором, руководитель по акту и под свою личную ответственность получает предприятие в виде имущественного комплекса. По истечении срока договора он возвращает предприятие собственнику. Таким образом, ответственность за сохранность имущества переходит к руководителю-аутстафферу.

Описанная выше методика разработана по результатам экономического эксперимента по изучению предпринимательской деятельности по управлению аграрными предприятиями, который проходил в семи унитарных предприятиях Чечерского района в 2003-2008 гг., а также в УП «Талица-Агро» Любансского района в 2005-2010 гг. Эксперимент показал возможность перейти к инновационному управлению предприятиями на основе аутстаффинга руководителей. Удалось сформулировать такие условия получения руководителем предпринимательского дохода, которые позволили напрямую увязать его с доходами предприятия и трудового коллектива, а также платежами в бюджет.

**THE EMPLOYEE PERFORMANCE EVALUATION, SELECTED METHODS OF HUMAN CAPITAL VALUATION IN AN ORGANIZATION
ПРОЦЕСС ОЦЕНКИ СОТРУДНИКОВ, ВЫБРАННЫЕ МЕТОДЫ ОЦЕНКИ ЧЕЛОВЕЧЕСКОГО КАПИТАЛА В ОРГАНИЗАЦИИ**

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Modern organizations create the conditions for involvement in achieving success. They treat human capital subjectively, ensure freedom in creating, so that one has the possibility to prove oneself from the best side, be able to develop, increase the value of one's work or acquire new working skills. One should pay attention to the importance of correlation between the personal and superior goals which should result from the chosen vision of action. The increasing significance of intangible resources for the existence and functioning of modern organizations has created the need to use adequate methods and tools that enable effective management of human capital.

1. Human capital in an organization

Human capital combines the knowledge, motivation, experience, abilities, skills, innovation and creativity of individual employees of the organization. An important element of human capital is the acquisition of new skills, continuous acquiring of knowledge and its relative usage in the activities undertaken by the organization. The efficiency and the level of this capital depend on external as well as internal factors. In many organizations the external factors are less significant and does not determine the access to knowledge, although affects its usage. The purpose of the action, the subject and scale of operations, financial resources have an impact on the development and size of the organization.

The building of human capital is a long-lasting process. Only multidimensional approach to issues related to the improvement of human resources quality helps to avoid problems with the form and the existence of surplus qualifications. Skills, attitudes and intellectual acumen are the most important factors of human capital. Competencies contribute to the creation of value through talent, knowledge, skills and know-how of the employees. The attitude is affected by motivation, management style, corporate culture. The intellectual acumen is an ability to create new ideas and transform them into services and products of the company, it is an ability to use knowledge in different situations. The success of the company depends on the structure of human and social capital in time and space. It becomes an integral part of the organization's development strategy. The value of the organization, the strength of

the market and competitive position are formed by the knowledge and skills of employees, management team and the motivational skills to use competencies in the development of the organization. There are three approaches to identify qualitative changes of human resources in the company: attributive, subjective and procedural. The attributive approach is associated with the evaluation of possessed resources in the organization and its use.

The subjective approach is aimed to determine the possibility of increasing the human capital in the organization. The procedural approach is related to the improvement of the quality of human resources through changes in competence, technology and culture. The three mentioned approaches help to orientate in the possibilities of transforming human capital in the structural capital. Finding the meaning and the value of work in the organization can be achieved by working in teams, development of employees, transformations of the company as a whole. The valuation of human capital is based on new models. It is often referred to the conclusion that more frequently we meet with the evaluation of human capital.

2. Development of the employee- performance

Evaluation of employees is a long process which takes place periodically and assesses attitudes, behaviours, the level of implementation of delegated tasks and personal traits. It has several functions: decision-making, motivational, evaluative, developing and informational. The employee evaluation process is a tool which enables the executives to plan the employees development and their work performance. It determines the precise evaluation criteria for all the employees with a suitable worksheet. An essential element is the evaluation interview, during which the superior and the employee plan together his/her future development path.

An important element of the PFT (Performance Feedback Tool) is a reliable setting of goals to achieve in a given calendar year, which should find a reflection in a "road map" of the direct superior. The employee then identifies with the purposes of the company and has reliable information about the tasks he/she will be held accountable for during the evaluation interview. The employee's development is the most important aim of the evaluation process, both in the performance form and the PFT sheet.

The report on the interim evaluation of employees, in addition to determining career paths, also finds application in the process of researching customers and employees' satisfaction, motivation of employees within the company, planning and implementation of trainings or remuneration.

3. Selected methods of human capital evaluation in an organization

The most important role in creating the organization's human capital is attributed to its employees, who are a strategic resource in companies based on knowledge and increasingly affect their economic results. The above statement is not reflected in tools used to manage corporate organizations.

Until now, there has not been developed a uniform method of measuring human capital allowing for comparison between different organizations. A compromise associated with the area of additional reports of the capital, which is in addition to already existing ones, has not been achieved either. The valuation of human resources causes a lot of difficulties and new models are being developed, thus we often have to deal with the evaluation rather than the valuation of human capital. The main approaches to the valuation of human capital include: income, market and cost. The income methods applicable at controlling are based on the relation between the capital and the income generated by it, with the most well-known conceptual model of Flamholtz. This model is based on two variables: the probability of remaining the individual in the organization and its contingent value marked as present value of the services that the company expects to receive from the person employed, assuming that

the person must be employed by the organization during his/her entire working life. In practice, this situation is very rare.

Model-based remuneration has been proposed by B.Lev and A. Schwarz, who used future wages as a measure of economic value of the employee.

$$V_r = \sum_{t=r}^T \frac{I(t)}{(1+i)^{t-r}}$$

Where:

V_r - human capital of a person aged r , I_t - annual salary until retirement, t - retirement age, i -discount rate for a given person.

The income methods of valuation of human capital assume that the value of human resources is equal to the discounted amount of future cash flows. In this case, the basis for the valuation of human capital is the present value of the employee's earnings, which he/she will be receiving during certain period of time in the future. This method assumes that salaries are adequate, which means the benefits, which the company will receive in the future from using those resources, are taken into account. Wages are not equal to the value and the value is not equal to revenues. This type of measurement should define the effectiveness factors showing the impact of the employee on the company's results.

This method, although most commonly used in practice, is often criticized for its unilateral approach. Over time, the authors corrected the model by adding the probability of death of an employee at the age of t years.

$$E(V_r) = \sum_{t=r}^T P_r(t+1) \sum_{k=r}^T \frac{I_k}{(1+i)^{t-r}}$$

Where:

$E(V_r)$ - the expected value of a person's human capital. $P_r(t)$ - the probability of death at the age of t years.

This model has a fundamental limitation in disregard of the fact that a particular person may leave the organization for reasons other than those mentioned, e.g. retraining, unsatisfactory wages, because of his/her studies. So there is a possibility of overestimating the performance period for the company and what that entails, increase or overestimation of the value of human capital.

Another method – the market method of valuing human capital – may in a small extent apply to the valuation of human resources. Its aim is to assign a value to the resources resulting from the prices obtained from market transactions or by assigning it a market transaction price on identical or similar resources. The use of this method is mainly limited to case studies of an employee leasing. Purely market valuation is possible in the process of market transactions. The simplest and most widely used method of valuing intangible assets is the cost approach. This approach is related to the maintenance and education costs incurred during the life of an individual. Human capital can be defined as accumulated human abilities, knowledge and skills which need financial expenditure. The capitalized amount of such expenditures gives the value of human capital, which is called: a model based on historical cost.

The analysis of difficulties in the proper valuation of human capital and relatively low reliability of estimates cause the assessment of human capital on the basis of quantitative and qualitative indicators. In fact, one should focus on the content that adds value to the organization, which is associated with the analysis of the value of employees and their effective use. Measures which evaluate human capital in an organization include: morale, satisfaction, productivity, number of overtime hours, training costs or the index of delegation. The long-term development of human capital depends on investments at the individual level,

for example individual activity of the employees and the company's expenditures in this area, which condone the creation of the capital.

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РАЗВИТИЕ ИНФОРМАЦИОННО-УПРАВЛЯЮЩИХ СИСТЕМ

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Пятый технологический уклад, основанный на новых информационных технологиях обусловил переход и к принципиально новым технологиям построения систем управления технологическими и производственными процессами. Сложность создания систем автоматизации, будь это или новое производство, или модернизация устаревших систем управления действующими технологическими процессами и установками связана с отсутствием четкой постановки задачи, появлением новых условий и требований в процессе разработки и внедрения. Эти особенности привели к необходимости создать управляющее устройство, алгоритм работы которого можно было бы менять, не переделывая монтажную схему аппарата управления. В результате возникла логичная идея заменить системы управления с «жесткой» логикой работы (совокупность реле, регуляторов, таймеров, счетчиков и т.п.) на автоматы с программно заданной логикой работы. Так родились программируемые логические контроллеры (ПЛК) – специализированные микроЭВМ, предназначенные для построения систем управления технологическими процессами и установками. Впервые ПЛК были применены в США для автоматизации конвейерного сборочного производства в автомобильной промышленности в 1969 г.[1]. В СССР первый программируемый контроллер был создан во Всесоюзном научно-исследовательском институте релестроения (ВНИИР г. Чебоксары) в 1978 г. Логический контроллер Б-9605 имел модульную