

Assessment of intellectual capital in the digital economy era

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Annotation. In digital economy era, intellectual capital is of particular importance, since acts as the main factor in the development and increase of the competitiveness of an enterprise. In an innovative economy, the quality of labor resources comes to the fore, especially for intellectual capital, which combines the professional knowledge and skills of workers. For a correct assessment of intellectual capital, knowledge about its nature, as well as its constituent elements, is required.

Keywords: intellectual capital, employees, enterprise, human capital, assessment

In a market economy, an enterprise needs not only tangible assets, but also competitive intellectual capital. Intellectual capital is expressed in the knowledge, skills and production experience of employees of an enterprise, and also includes intangible assets that are used in the production process [1]. In a narrow sense, intellectual capital is all the knowledge that an enterprise possesses and that can be used to make a profit. In conditions of limited resources, intellectual capital is one of the main factors in the creation and development of a competitive enterprise. The enterprise development strategy must necessarily include measures to develop the intellectual capital of employees.

The government's expenditures on the reproduction of intellectual capital in an innovative economy are largely reflected in the share of expenditures on research and development in GDP. According to this indicator, Kazakhstan still remains at a fairly low level [2, 4]. Currently, it does not exceed 0.2% of GDP.

At an enterprise, intellectual capital usually develops in the development of new (innovative) products or in the development of a new niche in the market. The growth of intellectual capital depends on how successfully an enterprise can organize research and development, direct the necessary human, material and financial resources to the development of new products.

There are differences between the concepts of "intellectual capital" and "intangible assets". These concepts are very closely interconnected and interact with each other, but not all components of intellectual capital are intangible assets (for example, intellectual and practical knowledge of employees, qualifications of employees). Differences are also visible in accounting. Intangible assets are recorded in the active section of the balance sheet, and intellectual capital - in the passive one.

In order to assess intellectual capital, it is necessary to consider its constituent elements, their internal interaction. Since different scientists distinguish different elements in the intellectual capital, the number of classifications in the literature is also great. Having studied some of them, four main elements can be distinguished:

- human capital;
- organizational capital.
- capital of relations.
- emotional capital.

Human capital is a combination of skills, knowledge, skills and experience, various creative, entrepreneurial, managerial skills, as well as attitudes towards work. The ability of people to participate in production determines the interest in the concept of human capital on the part of enterprises, since the use of human capital ensures the production of goods and an increase in the level of economic activity of the enterprise.

Also one of the important components is organizational capital. It is characterized by a complex of different technologies, procedures, software, organizational structure and much more.

The capital of relations includes the business reputation of the organization, its image, trademarks, trade names, the presence of loyal partners, buyers, etc., that is, in other words, the capital of relations determines the position of the organization in the market.

The most interesting, in our opinion, is the allocation of such a structural element as emotional capital. The more developed such qualities of an employee as empathy, mutual assistance, emotional involvement in the daily tasks of the enterprise, the higher the employee's emotional capital. Emotional capital is difficult to quantify, but there is no doubt that the factors accompanying emotional capital (a

favorable psychological climate, a friendly atmosphere) contribute to the effective solution of emerging work tasks and an increase in employee productivity.

T. Stewart identified three components of intellectual capital [3]:

- a) human capital;
- b) structural capital;
- c) consumer capital.

Human capital is, firstly, "the ability to offer solutions to customers," that is, the availability of knowledge, and, secondly, the ability to use it to meet customer needs. Structural capital is the forms, methods, structures that allow efficient collection, testing, organization, filtration, preservation and distribution of existing knowledge [2]. It allows you to bring the existing knowledge of employees into the system and use it most effectively, make the knowledge of individual employees available to everyone, store and transmit information at the required speed, achieve a synergistic effect from joint activities: "working together, people create something that is worth more than simple the sum of their individual efforts. " Consumer capital is an organization's relationship with the consumers of its products. Foreign researchers almost always single out relations with consumers as part of intellectual capital, since it is in these relations that intellectual capital turns into money and brings real income.

Effective use of intellectual potential allows to ensure the competitiveness of the company at a high level, and due to the unique competitive advantages to achieve additional profit. The successful activity of the company at the present stage of economic development is achieved to a greater extent precisely by the work of highly qualified personnel, and then at the expense of financial resources.

For a financial assessment of the intellectual capital of an enterprise, the Tobin coefficient can be used. It is the ratio of the market price of a company to the replacement price of its real assets (buildings, structures, equipment, and inventory). The value of the coefficient is as follows: if the price of a company is significantly higher than the price of its tangible assets, this means that intangible assets are appreciated. Such assets mean personnel skills, control systems, management, brand.

There are several ways to develop and improve the intellectual potential of an organization. First of all, it is necessary to continuously improve and improve the professional training of personnel.

In this matter, close attention should be paid to the development of abilities and the formation of the intellectual potential of each person, which ultimately forms the aggregate intellectual potential of the entire enterprise.

At the moment, there are a lot of training programs, trainings for acquiring additional knowledge and developing new skills of the employee in order to increase the intellectual potential.

In the course of improving the intellectual potential, it is necessary to stimulate the organization's personnel to develop such qualities as curiosity, initiative. In this matter, it is necessary to take into account that the development of these qualities is not possible for everyone, but only for those employees who have certain abilities, and also strive for self-improvement.

The most complete overview of methods for measuring the value of intangible assets and intellectual capital is presented on the website of Karl Sveiby [5]. He identifies methods and groups them into four categories:

1. Direct Intellectual Capital Methods, with the help of which the monetary value of intangible assets is estimated through the allocation of their components. Decomposed intellectual capital is measured by individual elements by means of an aggregate indicator, determined by the addition of components, or in a more complex way.

2. Market Capitalization Methods. The amount of the intellectual capital of an economic entity is estimated as the difference between the market capitalization of the company and the value of its equity capital. At the same time, there are problems of interconnection of book and market values, since they are measured in different units - "artificial" and real money, which causes difficulties when comparing objects. Moreover, the specified method is conceptually contradictory due to the reflection of value as a result of events that have occurred according to accounting data. At the same time, the market value shows the current activity and long-term prospects.

3. Scorecard Methods. Different elements of intangible assets or intellectual capital are presented in the form of interconnected systems of indicators or schemes and do not imply obtaining its value (monetary) assessment. These methods are similar to the methods of the diagnostic information system, they are advisable to use for management tasks[6].

The most effective method for assessing intellectual capital is the use of a balanced scorecard. Such a system of indicators includes 4 groups: clients, financial support, personnel training, internal business processes.

The indicators of the first group characterize interaction with customers: meeting their needs, retaining regular customers and attracting new ones, income per customer, target market.

Financial indicators are aimed at reflecting the economic consequences of the actions taken by the organization, assess the compliance of the implemented strategy of the organization with the general plan of its development. They include profit, return on capital employed, value added, etc.

This assessment method is not universal, but can be easily adapted for each specific assessment case. A correct assessment of intellectual capital contributes to the achievement of long-term goals of the organization, the development of the creative potential of employees, and an increase in profits.

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Цифровая трансформация как новый этап развития экономики

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Аннотация: В данной статье рассмотрен сам процесс и значение цифровой трансформации экономики, бизнес модели, отражена внутренняя среда фирмы, которую можно считать приоритетной при такой трансформации, а также представлен некий алгоритм принятия управленческих решений. На сегодняшний день, рассматривая менеджмент компании, можно сказать, что цифровой подход – процесс не сводящий к нулю все достижения организации, а наоборот ускоряющий развитие организации. Все зависит от стратегии фирмы, если стратегия фирмы правильно выбрана, менеджмент совершенствуется, то цифровые технологии фирмы прогрессируют, а если неправильно выбрана, то они регрессируют.

Ключевые слова: цифровая экономика, цифровая трансформация.

Цифровая трансформация нужна как и экономике, так и отдельным компаниям.

Изучение и внедрение этого процесса является как никогда важным, как мы видим на примере международных корпораций, которые применяют новейшие технологии и проводят цифровую трансформацию своих бизнес-моделей. Опыт показал, что внедрение технологий и цифровой трансформации создают твердую почву, благодаря которой компании лидируют, а конкуренты не могут их преодолеть.

BostonConsultingGroup (далее BCG) в ходе анализа выявил, что в области цифровых технологий лидируют B2C секторы, то есть медиа, розничная торговля, телекоммуникации, страхование и банковское обслуживание. Цифровая трансформация, в первую очередь охватывает телекоммуникации и медиа. Представить только, всего несколько лет назад мы получали информацию через печатные журналы, газеты а также телевидение, сейчас же все по-другому. Основное внимание отведено в интернет порталы, в которых можно получить много актуальной информации[1].