

**Section 2. SOCIAL, HUMANITARIAN AND ECONOMIC
PROBLEMS OF EDUCATION AND SCIENCE DEVELOPMENT
IN THE 21TH CENTURY**

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**LABOUR COSTS CONTROLLING FOR THE
KNOWLEDGE ECONOMY**

**КОНТРОЛЛИНГ ЗАТРАТ НА ПЕРСОНАЛ ДЛЯ
ЭКОНОМИКИ ЗНАНИЙ**

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Abstract. The analysis of labour costs structure in Belarus economy and its assessment was made by the author in this article. The inconsistency between the labour costs structure and the priorities of knowledge economy development, as well as the gap in productivity compared to the world level is identified. The author proposed to implement controlling instruments for labour costs management, defined the concept of labour costs controlling and specified the controlling objectives for labour costs management. The results expected are the enhancement of organization's performance and labour productivity increase.

Аннотация. В данной статье автором проведен анализ структуры затрат на персонал в Республике Беларусь и дана ее оценка, выявлено несоответствие структуры затрат на персонал приоритетам развития экономики знаний, а также отставание в производительности труда по сравнению с мировым уровнем. Автором предлагается использовать инструментарий контроллинга для управления затратами на персонал, определено понятие контроллинга затрат на персонал, сформулированы задачи контроллинга для управления затратами на персонал. Ожидаемым результатом является улучшение целевых показателей деятельности организации и рост производительность труда.

In the conditions of formation of the knowledge economy, human capital becomes a key resource affecting the effectiveness of the organization's operations, and requires new approaches to managing personnel costs. Intellect becomes the most

profitable object of investment. The holders of intellectual capital require additional investments in their development. The individual effectiveness of such employees is higher than the average for the enterprise, and, accordingly, the effectiveness of investments in them will also be higher. Working with personnel in the knowledge economy requires a differentiated approach in terms of the impact of individual employees on the performance of the enterprise. In modern conditions, the topical direction of research is not only the optimization of personnel costs, 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 structure of personnel costs in the Republic of Belarus has a number of characteristics. Wages and social protection costs dominate the cost structure, taking in total from 97% of all staff costs. Characteristically, since 1991, these two groups of costs have supplanted such cost elements as long-term motivation as providing workers with housing and cultural and consumer services. Their cumulative share decreased from 8% to 0.5% for the period under study.

Another feature of the structure of staff costs in the Republic of Belarus is the extremely low proportion of costs for vocational training (0.2%). And this means that the costs of training are now financed mainly from the income of citizens.

The low specific weight of the costs of vocational training hinders the development of the adult supplementary education market, as well as the emergence of the knowledge economy, where it is the organizations that become the centers for the formation of new knowledge and training through creating an enabling learning environment for their employees. The existing structure of staff costs is more characteristic of the industrial economy, but in the conditions of the knowledge economy, it requires revision.

Staff costs include not only funds for labor and compulsory contributions, but also a number of other expenses (payment for food, travel, housing, cultural services, training and development of personnel, etc.), which are not mandatory, but affect motivation staff and require funding sources. Such costs testify to the social responsibility of the enterprise to its employees, but are not always perceived by employees as an element of labor incentives. In addition, if these social benefits are equally accessible to employees of the organization, their value in the perception of personnel is reduced.

In the Republic of Belarus, the practical application of personnel cost management tools is complicated by a number of factors: the lack of personnel costs as an object of accounting, tax, statistical accounting (most often these costs are considered part of the cost of production and sales of products, while the costs of developing labor potential and some other types of personnel costs are not taken into account, remaining in other or other expenses); the management of personnel costs is not an independent function of personnel management; staff costs are not planned in full, but only in terms of labor costs and mandatory contributions, and other types of staff costs are often financed on a residual basis.

At the same time, management of personnel costs and optimization of their structure are one of the sources of growth in labor productivity and efficiency of organizations.

According to the international labor organization, labor productivity in the Republic of Belarus lags behind the world average by more than 2 times. The Republic of Belarus lags behind in the Eastern European region on average 1.5-1.7 times (Table 1). And, according to the ILO forecasts, until 2020 this gap will remain.

Table 1 – Labor productivity (ILO estimates and projections)

Years	Output per employee (US dollars)					Labor productivity ratio (in times)	
	Worldwide	Eastern Europe	EU	G20	Belarus	Worldwide /Belarus	Eastern Europe/ Belarus
2000	15565	9642	62755	18207	4435	3,51	2,17
2001	15607	10089	63633	18278	4630	3,37	2,18
2002	15715	10428	64530	18430	4848	3,24	2,15
2003	15882	10931	64900	18659	5175	3,07	2,11
2004	16233	11561	66013	19061	5753	2,82	2,01
2005	16501	12017	66642	19415	6271	2,63	1,92
2006	16924	12776	67655	19942	6889	2,46	1,85
2007	17309	13435	68499	20422	7461	2,32	1,80
2008	17382	13966	68117	20584	8199	2,12	1,70
2009	16943	13469	66297	20153	8207	2,06	1,64
2010	17436	13947	68042	20870	8837	1,97	1,58
2011	17713	14403	69217	21317	9337	1,90	1,54
2012	17888	14618	69141	21627	9502	1,88	1,54
2013	18080	14831	69523	21973	9609	1,88	1,54
2014	18266	15009	69766	22298	9787	1,87	1,53
2015	18480	14957	70722	22642	9444	1,96	1,58
2016	18671	15173	71427	22971	9252	2,02	1,64
2017	18933	15595	72394	23397	9306	2,03	1,68
2018	19220	16038	73600	23853	9462	2,03	1,70
2019	19529	16538	74928	24329	9675	2,02	1,71
2020	19841	17050	76300	24806	9923	2,00	1,72

Source: ILO simulated estimates, November 2016.

To overcome the backlog in the level of labor productivity, it is necessary not only to gradually reorganize the structure of the national economy in favor of high-tech and high-tech industries with high added value, but also to revise existing approaches to personnel management at the macro and micro levels.

It should also be noted that the level of wages in the Republic of Belarus is lower than in the neighboring countries, which provokes an outflow of highly qualified

specialists abroad and reduces the motivation of workers who continue to work in their country.

The problems of optimizing personnel costs are well covered in the work of economists, 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 creating a system for managing staff costs that provides a differentiated approach to the allocation of personnel costs based on the relationship of remuneration with the results of labor and the performance of the enterprise. In the current economic literature, there are no studies to quantify the impact of the level of expenditure on personnel and their structures on the performance of the enterprise and labor productivity, as well as mechanisms that allow managing staff costs in order to optimize them and ensure the growth of labor productivity.

For this it is proposed to use controlling tools. Controlling for the purposes of managing personnel costs means planning, information and analytical support and monitoring of the process of managing the costs of the organization's personnel in accordance with the achieved business results. This takes into account both the effectiveness of individual work, and the final results of the organization.

The main tasks of controlling in this case are: setting performance indicators for workers' performance; planning of personnel costs; the establishment of management accounting that provides a system for managing personnel costs with information on individual labor outcomes; setting up monitoring of external factors and constraints affecting the parameters of the personnel management system; the definition of criteria for optimizing staff costs; analysis of accounting data and calculation of indicators reflecting the contribution of employees and units to the achievement of the organization's goals; control budget of personnel costs taking into account the results of the enterprise as a whole; Evaluation of the effectiveness of the personnel cost management system and development of recommendations for its improvement.

The use of controlling technologies in the management of personnel costs will improve the performance targets of organizations and increase labor productivity.

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