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Development of a Graphic Editor for Engineering Needs	164
<i>E. A. Kharitonov and D. V. Kharitonova</i>	
Innovative Logistics in the Cumulative Knowledge System and Its Implementation Technology	178
<i>N. P. Karpova and T. E. Evtodieva</i>	
Analysis of Competitiveness of Logistics Companies	185
<i>V. A. Manyeva and L. A. Karapetyan</i>	
Mathematical Modelling and Optimization of Enterprise Costs for Storage of Resources	193
<i>S. I. Makarov and D. V. Ivanov</i>	
Rationale for the Choice of New Technologies for Repair and Construction Works	201
<i>A. D. Kornilova, E. P. Acri, and K. Yu. Doladov</i>	
Study of the Russian Market of Telecom Infrastructure Operators	208
<i>E. S. Smolina and E. A. Kalashnikova</i>	
Challenges for Engineering Innovative Development	
Management Automation of the Development Process of the Industrial Enterprise Documentation	217
<i>O. V. Bakanach, D. S. Bratchinin, A. A. Kudryashov, and D. V. Gostev</i>	
Transformation Directions When Introducing Artificial Intelligence into the Business Model of Organization	223
<i>L. E. Popok and V. V. Mantulenko</i>	
Issues of Information Security of Industries and Enterprises in the Digital Age	228
<i>O. A. Bulavko</i>	
Formation and Implementation of the Company's Investment Development Strategy	235
<i>A. V. Zastupov</i>	
Organization of the Venture Financing System at the Regional Level	241
<i>S. V. Sharokhina, O. V. Karsuntseva, and E. S. Vasetskaya</i>	
Informational Aspects of Accounting in Human Capital Management	248
<i>O. Kogut, B. Sultanova, G. Nurgaliyeva, and A. Arystambayeva</i>	

Challenges for Engineering Innovative Development



Informational Aspects of Accounting in Human Capital Management

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Abstract. One of the newest aspirations of international management, which is gaining notable fame in entrepreneurship, is human capital management. The transformation from human resource management to human capital management is determined by the formation of the newest concept of a post-industrial society: the role of information and the service sector is growing in the economy, the essence and nature of capital is also changing, there is an automation of production, widespread computerization, and the accumulated human capital and information become the main competitive advantage of organizations. Human capital is becoming a new form of value which serves as a reason for reassessing the role of a person in an organization and is the basis for the formation of a modern theory of personnel management, in which the attitude towards an employee will be considered as a carrier of potential, and not as to the resource owner. The qualities of an employee as a performer are superseded by his talent and abilities. Modern principles of human capital management are a key to the strategic competitive superiority of organizations. Issues related to the study of issues of formation and use of accounting and management accounting data in the system of accounting and human capital management are always of scientific interest to researchers. The modern concept of human capital explores the management of human capital as a directed impact on the formation and development of the functional elements of human capital for the purpose of future increase in the profitability of the organization.

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Keywords: Human Capital · Information Systems · Management Accounting · Management Information

1 Introduction

Organizations that are aware of the importance of the human factor and the skills of employees, consider them as capital, from a practical point of view of the potential that provides economic value, and according to statistics, these organizations are the most successful and promising in the market. The main point is the presentation of the benefits, the benefits that employees bring to the organization. In addition to the fact that thanks to them the process of work takes place at all, an excellent team of employees works to increase the value of the organization. Customer friendliness, brand, corporate climate, innovative ways – all these parameters, as we know, are an integral part of the process of

increasing the value of the organization and will be obtained by no other direction than the efforts of employees.

The concept of human capital management improves the skills of an individual employee, reveals his strengths and weaknesses in order to help the employee make a significant contribution to the success of the organization [1].

Therefore, we will study the accounting and management of human capital as a oriented managerial influence on the subject of management (employee), with the aim of becoming the object of management: professional abilities, knowledge, motivation, competencies, socio-psychological relations, physical skills and other fundamental elements of human capital [2].

But the manager will not be able to know the state of management accounting, the formation of internal operational accounting, conduct managerial, economic control and analysis of various objects in the process of organizing their activities, if the accountant-analyst of production accounting does not prepare exactly the necessary information [3].

It is management accounting, based on the purpose of management that will provide the requirements for the preparation of information, keeping operational records. Basically, to ensure management, it is necessary to create such repositories that will facilitate access to information of the organization [4].

Management and information are inextricably linked concepts. Any management process can be represented as an informational interaction of objects, leading to a purposeful change in the functioning of one of them. The interactivity of this interaction (feedback) ensures the adoption of managerial decisions and forms a closed control loop.

Accounting management accounting is the link between the management of the organization and the accounting process.

The use of accounting information in management makes it possible to solve the following tasks:

- isolation of information used to argue various types of decisions and tasks at different levels of production management;
- construction of accounting information in accordance with the approved job descriptions that regulate the work of the administration apparatus;
- optimization of the mobility of information flows of management services vertically and horizontally [5].

Currently, human capital data is not reflected in the financial statements. The lack of these data negatively affects the functioning of the organization, namely, it can cause such problems: incomparability of reporting information, incompleteness of financial information, the problem of comparability of the cost of capital of different organizations, less investment attractiveness.

The role of timely provision of information is important in making managerial decisions. Therefore, the accounting and management of human capital cannot be carried out productively without enough timely, operational, reliable and reliable information. The basis of the management process is information, and to what extent it is perfect, the quality of organization management largely depends. In our opinion, information on the degree of activity of the organization can be accounting, or operational on the

time of receipt. The role of primary operational information in the management accounting system is great. The quality, reliability and efficiency of the final information, the effectiveness of operational control, and the regulation of production activities and the effectiveness of management decisions made by management depend on the level of organization of its collection and processing [4].

2 Methodology

Our interpretation of human capital is since there are main elements that do not fit into the framework of the generally accepted concept of remuneration of employees, the organizational structure of the organization, technological processes, decision-making, knowledge and information. Understanding the role of each of these elements in a single successful organization strategy allows you to create an optimal system of employee motivation, including a wage model. It also speaks of the most effective selection, training and development, motivation of capable employees. Such a systematic approach, combined with a carefully designed performance-based payment, can significantly affect both the financial performance of the activity and the quality of decisions made in the management of human capital.

Any of the implemented management work requires quite characteristic, comprehensive information. Accordingly, the information that is necessary, for example, for long-term planning and the implementation of operational management functions, should differ markedly in the form of provision, structure, volume, terms of provision, etc. This process covers partial procedures: collection, transformation, processing, transfer, application, storage and disposal of information [6].

Collection of information. To do this, we study the practiced methods of collecting information.

Transfer of information. The basic principle of the precise organization of the transmission of information is planning its passage along the shortest path with the least amount of time.

Information modification. Counts on a synthetic-analytical consideration of its essence and the development of a new type of information (secondary).

Data processing. This is such a community of all kinds of actions that are performed on the information that is available and lead to a certain transformation of its nature or mode of presentation.

Data storage. Focuses on the transmission of information in time, which is combined with the guarantee of permanent positions of the material data carrier.

Use of information. In accordance with the purpose of the impact means its consumption for solving managerial problems. Any reliable information should be useful for use in the management process, considering its type, degree of processing, methods of collection, transmission and material carrier.

Destruction of information. In cases of obsolescence of information or after repeated use, it is subject to elimination.

An information system is a combination of flows of direct and reverse information communication (internal and external) of a socio-economic object, methods, means,

qualified personnel who participate in various procedures at the stages of information processing, as well as the development and implementation of management decisions.

Also, the information system is collected, formalized and interacts in the manner that is determined by the composition and methods of management activities that are used in this organization, implements the ideas and tasks that it faces.

For the development of human capital as the main lever and factor in strengthening the economy, it is very important to have its sustainable development.

At the same time, information does not lose its usefulness, but, on the contrary, its usefulness increases and reflects new knowledge that is repeatedly used to analyze the production and economic situation and make fair management decisions.

3 Conception Framework

From a philosophical point of view, information is understood as a natural reality that carries the distinctive features of objects and natural phenomena that manifest themselves in time and space. In the works of various scientists, information is considered as an idea, a message, a form of reflection, a category of difference, new knowledge, a function of a means of dealing with the external environment, a degree of diversity, an action plan, a measure of limitation. The information that generates the difference between objects in space and time (objects and phenomena) of nature is formed by means of the energy potentials of these objects, fixed by memory.

Obviously, this determines the distinctive ability to change (not change) in time and space, and, accordingly, the distinctive properties of objects. Without information, material objects (phenomena and objects of nature) cannot be created, since information is intangible. Similarly, without material reality, information cannot be formed, since it is formed on material memory carriers with the help of property energy resources.

From the point of view of economic theory, «information» is interpreted as a factor of production that creates conditions for the transformation of the reproduction process by using information about economic development, as well as the processes taking place in it, in order to satisfy various needs. From a socio-economic point of view, the essence of information is found in the implementation of characteristic economic relations that develop between organizations at the stage of transforming the material concept of production processes. In this case, information, like a complex, organizes the same conditions for economic growth, because on the whole it satisfies the interests of producers and the people.

Questions that relate to the study of the problems of creating and applying credentials in the structure of human capital management have constantly raised a great scientific interest of scientists. Many foreign scientists are engaged in the study of problems devoted to the research of human resource management.

In the current circumstances, human capital is becoming an indicator of failure or success in the functioning of an organization. In the second half of the 20th century, efforts were made to apply the theory of human capital at the corporate level. For instance, E.G. Flamholtz recommended the HRA (human resource accounting) doctrine, and its emergence was caused by an increased interest in personnel as a key tool in a modern

organization that has significant hidden potential [7]. The researcher outlined 3 main tasks of human resource accounting:

- encouraging management to consider investment in the organization's employees not as a cost that needs to be reduced, but rather as an investment in assets, the use of which needs to be optimized;
- mandatory provision of the data required for the approval of decisions in the field of employee management;
- equip managers with methods for digitally assessing the cost of human resources required to make certain decisions in the field of employee management [7].

The activation of the value of human capital as a guiding factor in the development of the economy created the prerequisites for the emergence of the concept of sustainable development and formed strategies for managing human capital as one of the most important development factors. The analysis of endogenous models of economic growth made it possible to reveal the system of sustainable economic development of industrialized countries, which consists in the coordinated action of technological balance between the main factors of production (human and physical capital) and the positive impact of external effects that are associated with the activities of the knowledge economy and the growth of human capital. Therefore, a significant role is played by the construction of highly effective ways of managing human capital, as well as the calculation of the optimal costs associated with education, labor protection, healthcare, etc. [8].

In the framework of this research, the authors analyzed a number of works or scientists from various countries related to different aspects of HR management in contemporary conditions of market development [9–13].

4 Results

The rate of transition to an innovative economy depends on the level of development of human capital and correlates with the quality of administration of managerial decisions. Meanwhile, this will require the necessary conditions – the presence of a specifically organized information system of the organization that provides information services to management bodies, implements information exchange with the external environment and between structural groups within the organization.

Modern information technology is carried out in conditions that are designed by computer information systems, where, as a result of their preparation, predominantly expedient methods for solving management and accounting issues, as well as an information processing system in the form of a man-machine method, are combined.

To create an effective system of informing about investments in the formation, use and recreation of the organization's human resources, possibly through the expansion of the scope of use of the information system – the accounting system, which requires a rethinking of the value of accounting information in the general information support of users regarding investments in human capital [14].

1. Measures for the organization of accounting, which contribute to the improvement of the analytical accounting information of users regarding the creation, application, reconstruction of the organization's human resources, in order to approve decisions on

the need for further investment in human capital, are to improve the use of such elements as: documentation; working chart of accounts; internal reporting.

An approach to documenting and displaying in accounting business transactions regarding the formation, use and recreation of human resources is proposed, which will allow systematizing information to determine the size of investments for each employee, reliably determine the degree of return on such investments, and increase analytical information.

2. Considering the specificity of business transactions carried out by the organization in relation to employees, the objects of accounting operations regarding the formation, use and recreation of the organization's human resources are singled out.

Using the management accounting system to solve the problem of information support of the enterprise, and in particular obtaining information regarding human capital, scientists propose to carry out accounting in an integrated system, under the conditions of a single accounting plan for financial and management accounting. The organization of cost accounting in relation to human capital by cost items, places of origin and responsibility centers allows providing managers with operational information, decentralizes cost management, controls their formation and efficiency at all levels of management, and ultimately contributes to a significant increase in business efficiency [15].

5 Conclusions

As a result of the study of the fundamentals of the formation of human capital accounting, we found that the main feature of human potential is that it characterizes a certain possibility and exists regardless of the demands of society, while human capital should be focused on the demands and needs of society, since it must be in demand in the labor market. Today, human capital makes up the main share of the national wealth of the state and regions. An individual as the owner of socio-economic relations combines two key roles in his person: firstly, he is a social personality and a production-economic personality, and at the same time, secondly, he is personal in character, mental and physical abilities. In this regard, the establishment of the role and place of human capital in the system of economic categories of labor, the discovery of classification features and the designation of the structure of human capital is of practical importance. The strategy and system of human capital management accounting should develop at the same level with the organization, so as not to lose its effectiveness and not be unnecessary costs, as the market constantly makes new demands on the organization, and therefore on employees, as well as on their professional skills, knowledge, skills. And this should not cause any changes in the structure of the organization.

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Author Index

A

Abdulova, T. G. 52
Abuzov, A. 280, 383
Acri, E. P. 66, 201
Aksinina, O. S. 492
Alekina, E. V. 66
Andreeva, S. V. 389
Arystambayeva, A. 248
Arzhanova, K. A. 320

B

Bakanach, O. V. 217
Balanovskaya, A. V. 313
Barabanova, S. V. 340
Belanova, N. N. 133
Belyaeva, G. I. 72
Bobkova, E. Yu. 86
Bogdanov, A. D. 426
Bortnikov, S. P. 449
Bratchinin, D. S. 217
Bratukhina, E. A. 18
Bulavko, O. A. 228

C

Chernousova, K. S. 80
Chichkina, V. D. 58, 111
Chistik, O. F. 46, 411
Chudaeva, A. A. 101

D

Davidyan, Yu. I. 266
Denisova, O. N. 58
Doladov, K. Yu. 201
Dolgoplov, D. V. 320
Domnina, S. V. 154

E

Ermolaev, K. N. 286
Ermolina, L. V. 66
Evtodieva, T. E. 111, 178

F

Filenko, T. S. 402

G

Gagarinskaya, G. P. 52
Goryacheva, T. V. 330
Gostev, D. V. 217
Grankina, S. V. 419
Grankov, O. R. 133
Guseva, N. V. 395

I

Ivanov, D. V. 193
Ivanova, E. V. 18

K

Kalashnikova, E. A. 208
Kalenskaya, N. V. 442
Kandrashina, E. A. 304
Karapetyan, L. A. 185
Karno, S. S. 94
Karpova, N. P. 178
Karsuntseva, O. V. 241
Kharitonov, E. A. 164
Kharitonova, D. V. 164, 261, 354
Khilov, D. V. 255, 376
Kislinskaya, M. V. 395
Kogut, O. 248
Kolesova, Yu. A. 18
Korneeva, T. A. 458
Kornilova, A. D. 201, 261, 345
Kornilova, E. V. 395
Koroleva, E. N. 126
Kosyakova, I. V. 52
Kozhukhova, N. V. 10
Kozhukhova, V. V. 458
Kryuchkova, N. A. 419
Kudryashov, A. A. 217
Kurganova, M. V. 478

L

- Lelyakova, A. S. 402
Levchenko, A. V. 360
Loginov, S. V. 126

M

- Makarov, S. I. 119, 193
Maltsev, M. D. 94
Malysheva, O. V. 86
Mantulenko, V. V. 223, 345
Manyayeva, V. A. 185
Melnikova, D. A. 66
Minina, J. I. 86
Mitropolskaya-Rodionova, N. V. 313

N

- Nasonkin, V. V. 340
Naugolnova, I. A. 274, 369
Naumova, O. A. 27
Nekrasov, V. V. 255, 376
Nikolaeva, I. V. 360
Nikonova, N. V. 340
Nikulnikov, N. V. 46
Nordin, D. A. 458
Noskov, V. A. 255, 376
Nurgaliyeva, G. 248

P

- Pavlova, A. V. 442
Perepelkin, V. A. 34
Perepelkina, E. V. 34
Polyanskova, N. V. 72
Popok, L. E. 223
Popova, E. S. 292
Proskurina, N. V. 266
Pudovkina, O. E. 18, 426

R

- Rakhmatullina, A. R. 86
Ralyk, D. V. 140
Rebrov, S. D. 286

S

- Sattarov, R. A. 133
Savoskina, E. V. 154
Sharokhina, S. V. 241, 395
Shchutskaya, A. V. 10
Sheremetyeva, E. N. 313
Shilman, R. M. 80
Sidorova, A. V. 299
Silantiev, S. V. 27
Smolina, E. S. 208
Solopova, N. A. 154
Starostin, V. S. 320
Sultanova, B. 248
Suraeva, M. O. 292
Svetkina, I. A. 94

T

- Tarasova, T. M. 464
Timokhovich, A. N. 402
Tomazova, O. V. 3
Toymentseva, I. A. 58, 111
Troshina, E. P. 471
Tuktarova, L. R. 434

U

- Urazova, Y. V. 126

V

- Vasetskaya, E. S. 241
Verkolab, A. A. 266
Vishnyakova, A. B. 40, 147
Volkodadova, E. V. 3
Volkodavova, E. V. 330

Y

- Yakhneeva, I. V. 442
Yurov, I. E. 458

Z

- Zastupov, A. V. 235, 484
Zhabin, A. P. 330
Zizikova, S. I. 360
Zolotukhin, E. I. 27, 147
Zorina, M. A. 266