



ASSESSMENT METHODS OF HUMAN CAPITAL

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Abstract

This article provides methods for evaluating human capital in enterprises. Methods for evaluating human capital should be calculated and evaluated regardless of the type of activity of enterprises. It is a factor affecting the development of economic indicators for all activities.

Keywords: human capital, potential, criteria, personal opportunity, human qualities, individual assessment of human capital.

In the economy, human capital is the biggest driver for the evaluation of high quality and quantitative criteria in the innovative development of enterprises. Qualitative criteria reflect management models and human capital assessment methods. Human capital evaluation systems of certain quantitative criteria are based on its definition and natural approaches. As the main quantitative approach, the human capital's temporal evaluation model is reflected in the youth of mankind. "According to this model, the more it costs to form a person, the more human capital he owns. This approach is based on the situation that directly determines the level of human formation, the situation spent on education, therefore, it can be used to evaluate professional knowledge and human skills. In this case, this approach allows us to look at different values of academic year and different values of other years in an academic year or within a year depending on the level of education. Accordingly, secondary education in school, higher education in university, higher education in various courses, vocational education, vocational education, and other courses can be assessed.

An alternative to the educational model is an analytical model for evaluating human capital.

Analytical model of evaluation of human capital allows to take into account the value of human capital of the enterprise based on the individual assessment of personal capital of employees.

The analytical model of human capital assessment works on three criteria:

- human capital of the enterprise (KNN) is the total value of personal capabilities of all employees of the enterprise;





- personal capital of an employee (CLR) is the qualities and capabilities of an individual employee;
- Hierarchical potential (IP) is a coefficient that corresponds to the structure of the enterprise, the salary received by the employee of the enterprise in the first place, but the structure of the enterprise depends on the majority.

The most important is one of the prospective expectations about the contribution to the activity of the enterprise. In other words, forecasting the extent to which an employee will be able to contribute to the company's activities in the future can be called human capital goodwill.

is determined by salary work in homogeneous positions and hierarchical potentials:

$$CLR = GDP \text{ Salary} * IP (1)$$

CLR- personal capital of the employee

BXP-same positions

IP- hierarchical potential

At the same time, under wages, it can be understood as wages and scheduled wages. Hierarchical potential corresponds to official duties and evaluates the average labor value of workers in such a position. Calculating the Human Development of an enterprise can be done by adding the personal capital of the employees of this enterprise, which in fact, the monetary value of the employees of this enterprise generally reflects the monetary value of this intangible asset.

$$CCP = BXP * SQLR (2)$$

CCP-human development

BXP- same positions

SQLR-IP of the employee who holds a certain position

The main feature of this approach is that a system of hierarchical potential is formed independently for workers occupying certain positions, depending on the value of the work in terms of the importance of a particular position. Even in exactly the same enterprises, the criteria and guidelines may differ, even if the value of the work evaluation in a particular case does not correspond to each other. Therefore, the personal capital of the employee is important, which allows to assess the contribution of his work to the economic results of the enterprise and, on the other hand, the value for the corporation.

Table 1 shows an example of evaluating the human capital of the enterprise according to the analytical model.





Table 1. Analytical model for evaluating the human capital of the enterprise

Position _	Average salary in K company	Regional average salary	Hierarchical potential in the company
CEO			
Chief Accountant			
Executive Director			
sales Manager			
Head of Marketing Department			

This to the model according to the employee personal capital organizational and management in terms of separately person as determination can _ The amount of personal capital of individuals constitutes the human capital of the enterprise, which can be used as a means of managing the organization. At the same time, this approach allows us to evaluate each employee, including health insurance, bonuses, direct wages, paid transportation expenses and other expenses.

It is known one in the company this the approach apply _ _ of the organization own _ _ work strengthening, innovative ideas _ _ offer, innovative ideas _ _ offer count for organization of the leadership to the results according to belongs to right get enable gives _ Practical aspects of human capital assessment are related to the quantitative expression of the development and adoption of certain management decisions based on the obtained results.

It allows to solve the system of the widest range of applications on the basis of quantitative criteria and different approach of analytical criteria of the analytical model of human capital assessment, which acts as an alternative to the educational model.

can also use a formula based on the assessment based on salary and hierarchical potential, but also the following formula for the value of human capital:

$$CCR = GDP PCHK + weapon$$

BXP is one different positions

PCHK - initial cost of human capital of this employee;

A weapon is the cost of acquired knowledge, skills and abilities.

Ehe value of human capital has a quantitative nature, since the above formula does not allow for the correct assessment of human capital. Human capital of the enterprise means the combination of human capital of all employees of the organization at the same time. This approach is characterized by a structured assessment of human capital and provides an opportunity to determine the weighting coefficients of the enterprise's labor reserves. At the same time, the direct result of the evaluation of the



human capital of the enterprise is important depending on the importance of each component.

Another approach to the valuation of human capital is the principle of capitalization of future earnings to value a certain amount of money or benefits for people who have "the same amount or set of benefits in the future over time". According to this approach, each person is considered as a combination of a block of labor and the human capital in it. Therefore, the salary received by each employee is a direct reflection of the market price of his material object and can be taken as rental income from the human capital invested in this substance.

At the same time, human capital can be represented as a special owner that brings the tenth, so "Human capital can be presented as deductions from the employee's employment period." Accordingly, human capital and employee benefits can be objectively valued. Human capital can be defined as the average amount of expected annual income for all labor organs of life.

Thus, the approach to the evaluation of human capital is defined in many methods of the enterprise, which make up the majority of factors for the formalization of the procedure for determining and evaluating human capital. It should be noted that the most effective management models combine the cost and natural approaches of human capital evaluation.

Companies often develop the following conditions for evaluating human capital:

1. A formalized organizational and management approach to human capital assessment
2. and effective use of personnel.
3. Work on professional growth and organizational aspects of employees in order to develop internal human capital.
4. At the same time, creating a methodological basis for the assessment of human capital in the provision of personnel policy.

In general, the enterprise directly evaluates the results of the human capital assessment and follows the human capital assessment management model. At the same time, in enterprises of various forms of ownership and activity, there is often a personnel department for employees and areas of activity. The main purpose of certification in the enterprise is to determine the level of compliance of the managers with the improvement of the skills of the performed work. Accordingly, it is necessary to determine the level of qualification of the performed work, and in such cases, it is appropriate for enterprises to pay attention to the characteristics of human capital.

As a result, the traditional organizational and management approach can be directed towards the formation of human capital.





According to this approach, the evaluation of the use of human capital is carried out in the following directions:

- analysis of labor indicators and structures of labor resources;
- analysis of working time efficiency;
- analysis of the efficiency of the use of labor resources.

Such a system of human capital assessment is limited only by qualitative indicators and formalized analysis methods. It should be noted that this negatively characterizes the existing system of human capital assessment.

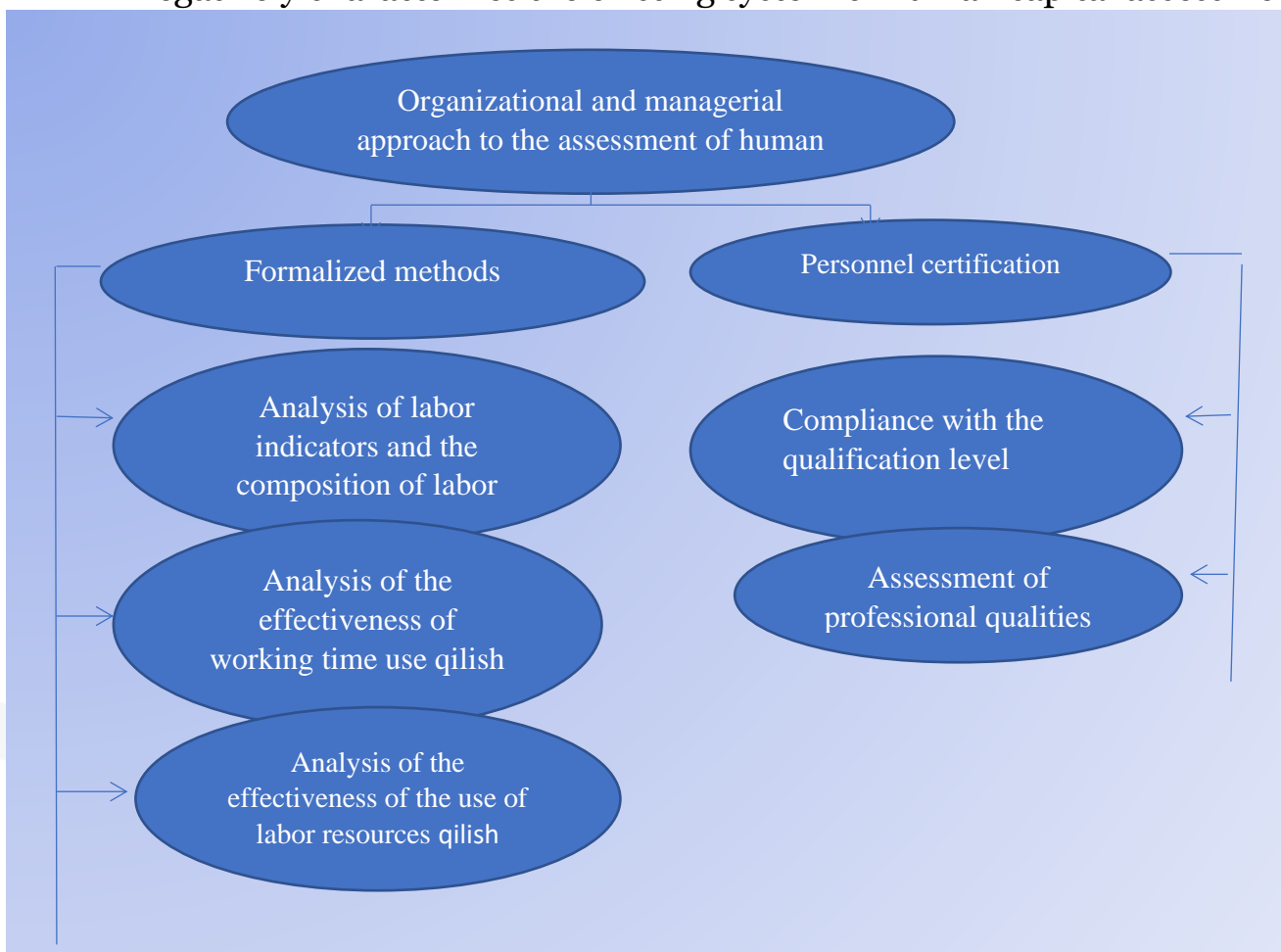


Figure 1. Organization and management of human capital assessment

According to the current practice, the assessment of the professional qualities of employees affects the effectiveness of their employment deposit and reflects the appropriateness of the activities of its employees. According to the accepted rules, the assessment of human capital is carried out in terms of qualification requirements and necessary knowledge, as well as professional skills.

In this case, in order to evaluate human capital, the following are:

- selection, training and placement of employees;



- encouraging the growth of workers' skills and increasing responsibility for the results of the decisions made;
- development of initiatives and creative activities of managers, specialists and employees;
- backup.

Accordingly, the tasks of human capital assessment are as follows:

- determine the official compliance of managers, specialists and position employees;
- determine the prospects of using potential abilities and opportunities of employees;
- professional competence to promote growth ;
- determine the direction of the forecast for training, training or retraining;
- making proposals for the movement of employees on the dismissal of an employee , as well as on translation to more or less skilled jobs.

At the same time, the organization can also use a standard approach based on the personnel standard of personnel evaluation specialists and certified persons. Therefore, with this standard approach, these administrative positions, as well as professionals and employees, are not evaluated in terms of human capital.

Existing approaches to evaluating human capital suggest that it is the only economic component, but the only economic component that is difficult to evaluate. Despite the development of various models for the development of various models for the evaluation of individual components of human capital, today no clear method for its complete evaluation has been developed. Thus, despite the existing theoretical development of human capital problems, the issues of its measurement are not fully developed. The lack of specific methods affects the collection, processing and assessment of the accuracy of complex statistical data. Most of the existing evaluation models work on a set of indicators used in direct evaluation , which can be calculated according to the current formation of information about individual elements of the evaluation system.

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