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**ACCOUNTING AND INFORMATION SUPPORT OF MANAGEMENT  
HUMAN CAPITAL**

**Dissertation for the degree of Doctor of Philosophy (PhD) in the specialty  
6D050800 "Accounting and Audit"**

**ANNOTATION**

**The topic of the dissertation research.** Within the framework of traditional accounting science and practice, human capital is not considered as an object of accounting, therefore, this generally recognized economic category is not subject to registration in the system of accounting accounts and disclosure in financial statements. The opinion of most researchers of this problem, agree that this does not allow obtaining information about the human capital of an organization in the volume and form necessary for making informed management decisions. Therefore, there is a need to create a high-quality information support system for managing such a significant factor of production - developing the basis for accounting for human capital and methods for transforming the results of accounting in reporting. The lack of theoretical and practical developments regarding the accounting mapping of human capital indicates the relevance of the chosen direction of research.

**The purpose and objectives of the study.** The purpose of the study is to form a system of accounting, management accounting for human capital and the development of appropriate reporting in the organization. Achieving this goal involves setting and solving the following tasks:

- Disclosure of the essence and classification of the composition of human capital, justification of the need for its accounting;
- Establishing the role of accounting information in human capital management;
- Assessing the value of human capital at different economic levels;
- Justification of the recognition of human capital in accounting and consideration of the methodological support of management accounting;
- Development of a model for reflecting information on human capital in management reporting.

**Research methods:** methods of economic analysis, comparison and analysis, approaches, methods and models for assessing human capital and human assets were used.

**Thesis provisions to be defended:**

- the scientific substantiation of the role of human capital in the economy and the need for its accounting has been determined, which provides an opportunity to concretize the objects of accounting for operations regarding the formation, use and recreation of the organization's human resources;
- development of accounting accounts and records of human capital accounting in an organization, allowing the use of appropriate synthetic and analytical accounts

with the development of a typical model of their relationship for the use of hidden potentials of intangible resources;

- development of the author's methodology for assessing the value of the organization's human capital, which allows to show the relationship between the management accounting of human capital and the financial results of the company;

- the formation of methodological aspects (depreciation, revaluation and depreciation) of human capital accounting, substantiating human capital as an accounting object, through the mechanisms of synthetic and analytical accounting of human capital;

- development of a model for reflecting information on human capital in an integrated report, revealing an idea of the promising direction of the organization's work, respectively, contributing to increased transparency, which is a significant advantage in a competitive economy.

**The scientific novelty of the research** is reflected in the formulation, theoretical justification and practical solution of a set of fundamental methodological and scientific-practical issues that are associated with the formation of accounting and management accounting for human capital and its reflection in the organization's reporting.

In the process of work, the following main scientific results were obtained:

- based on the study, the essence of human capital has been analyzed, the classification of the composition of human capital has been carried out, which makes it possible to substantiate the need for its accounting;

- based on the results of generalizing the foundations of the formation of human capital accounting, the significance and role of accounting information, influencing the effective management of human capital, is substantiated;

- developed and given an assessment of the value of human capital at the macrolevel and microlevel, which makes it possible to highlight the main approaches to assessing human capital;

- substantiation of human capital as an object of management accounting, a methodology for its implementation has been developed, revealing the methods of accounting for human capital that meet the modern needs of users of accounting information;

- a model has been developed for reflecting information on human capital in management reporting, which facilitates the integration of financial and non-financial indicators in integrated reporting.

The **practical significance** of the study lies in the possibility of financial assessment and accounting of human capital and its reflection in the organization's reporting. Since human capital is a determining productive and social factor in the formation of a modern economy, the main priority in accordance with the Development Strategy of the Republic of Kazakhstan until 2050 for our country is: human development, including increasing the level of well-being, increasing life expectancy, strengthening the health of citizens and their education. The same is stated in the Address of the First President of the Republic of Kazakhstan dated January 10, 2018 in part of the seventh task "Human capital is the basis of modernization" that the level of human capital and the effectiveness of its use

predetermine the strategy of innovative development of the national economy. In a comprehensive analytical study of the Fund of the First President "Development of Human Capital in the Republic of Kazakhstan", a group is highlighted that has the greatest impact on human capital in Kazakhstan. In the State Program "Digital Kazakhstan" the fourth direction is "Development of human capital". This indicates that human capital today forms an intangible form and is expressed in intellectual work, as well as in created computer products.

The practical significance of this dissertation research is aimed at the implementation of the Development Strategy of the Republic of Kazakhstan until 2050, at the development and implementation of the research of the Foundation of the First President "Development of Human Capital in the Republic of Kazakhstan", as well as the State Program "Digital Kazakhstan".

The research results can be used in teaching the discipline "Human Capital Analysis" for undergraduates of the specialty "Accounting and Audit".

The research results were tested in the Limited Liability Partnership "Auditing Company" Uchet ", which is confirmed by the act on the implementation of the results of the dissertation research No. 21 dated 23.02.2021; in the Institution "Almaty Humanitarian and Economic University", which is confirmed by the act on the implementation of scientific results No. 06-06/0297 dated November 16, 2021; received a copyright certificate for the copyright object "Human capital expenditure accounting card" No. 15375 dated 02.22.2021.

**Contribution of the doctoral student to the preparation of each publication.** The main provisions of the dissertation are set out in 11 electronic and printed works.

1. Czerewacz-Filipowicz K., Kogut O. Yu. Comprehensive methodology for assessing human capital and problems of its assessment // KazNU Bulletin. Economic series - The Journal of Economic Research & Business Administration. – Almaty: "Kazakh University", 2019. - №1(127). - P.286-298.

In this article, the doctoral student examines the approaches, methods and models for assessing human capital, as well as a comprehensive methodology for assessing human capital and the problems of its assessment, and the co-author of the foreign scientific consultant K. Cherevach-Filipovich provided access to a database of literary sources and verified the translation into English. The contribution of the doctoral student to the preparation of this article is 90%.

2. Kogut O. Yu. Analysis of human capital cost assessment methods // Statistics, accounting and audit. - Almaty: "Almaty Academy of Economics and Statistics", 2019. - №4(75). - P.13-19.

The article was written independently by the doctoral student. The contribution of the doctoral student to the preparation of this article is 100%.

3. Kogut O. Yu. Some questions of methodical aspects of accounting human capital // Statistics, accounting and audit. - Almaty: "Almaty Academy of Economics and Statistics", 2020. - №2(77). - P.7-11.

The article was written by the doctoral student independently, the contribution of the doctoral student in the preparation of this article is 100%.

4. Janshanlo R. Es., Kogut O. Yu. Conceptual framework for the formation of integrated reporting // Central Asian Economic Review. - Almaty: "Narxoz University JSC", 2020. - № 1(130). - P.111-123.

In this article, the doctoral student proposes a model for the application of an integrated report on the human capital of an organization in management accounting, and the co-author of the domestic scientific consultant Dzhanshanlo R.E. the consistency of theoretical approaches was checked. The contribution of the doctoral student to the preparation of this article is 85%.

5. Janshanlo R. Es., Kogut O. Yu., Czerewacz-Filipowicz K. Human capital management trends in innovative economy of Kazakhstan // Polish Journal of Management Studies. – Poland, Czestochowa: - 2019. - Volume 20. - No.2. – P.267-278.

In this article, the doctoral student examines the assessment of the cost of human capital at different levels and its reflection in the accounting. Co-author of the domestic scientific consultant Dzhanshanlo R.E. the verification of the correctness of the application of the trends in human capital management proposed by the doctoral student was carried out. The co-author of the foreign scientific consultant K. Cherevach-Filipovich checked the translation into English. The contribution of the doctoral student to the preparation of this article is 80%.

6. Kogut O. Yu., Janshanlo R. Es., Czerewacz-Filipowicz K. Human capital accounting issues in the digital economy // International Conference - Conference Scopus “Digital Transformation of the Economy: Challenges, Trends and New Opportunities” book series “Advances in Intelligent Systems and Computing”, Russia, Samara: - 2019. – Volume 908. - P.296–305.

In this article, the doctoral student examines the conceptual foundations of the formation of accounting for human capital in the digital economy. Co-author of the domestic scientific consultant Dzhanshanlo R.E. consultation was carried out on the role of accounting information in human capital management, considered by the doctoral student. Co-author of the foreign scientific consultant K. Cherevach-Filipovich provided access to the database of literary sources. The contribution of the doctoral student to the preparation of this article is 85%.

7. Kogut O. The role of human capital as an object of accounting // International scientific-practical conference "Kazakhstan in a multipolar world: economic scenarios". - Almaty: "Kazakh University", 2019. – P.248-253.

The article was written by the doctoral student independently, the contribution of the doctoral student in the preparation of this article is 100%.

8. Kogut O. Human capital as an object of accounting in the knowledge economy // International Conference - SHS Web of Conferences "Eurasia: Sustainable Development, Security, Cooperation - 2019". - Russia, Samara: - 2019. – Volume 71. - P.1-5.

The article was written by the doctoral student independently, the contribution of the doctoral student in the preparation of this article is 100%.

9. Kogut O. Yu. Classification of human capital in terms of accounting // XIX International scientific and practical conference "YOUTH AND SCIENCE". - Almaty: "Almaty Academy of Economics and Statistics", 2020. – P.367-373.

The article was written by the doctoral student independently, the contribution of the doctoral student in the preparation of this article is 100%.

10. Kogut O. Yu. Information base of accounting and human capital management // Problems of ensuring the management of accounting information: / Collective monograph. - Russia, Moscow: "FSEBIHE" Financial University under the Government of the Russian Federation "and Kazakhstan, Almaty:" Almaty Academy of Economics and Statistics ", 2019. – P.108-119.

The article was written by the doctoral student independently, the contribution of the doctoral student in the preparation of this article is 100%.

11. Janshanlo R. E., Kogut O. Yu., Sultanova B. B., Jakisheva U. K., Arystambaeva A. Z. Human Capital Valuation in the Knowledge Economy of Kazakhstan // Journal of Contemporary Issues in Business and Government. - Australia, Melbourne: -2020. - Volume 26, No.1. - P. 217-234.

In this article, the doctoral student examines the methodological aspects of assessing the value of human capital in the accounting system of an organization, and estimates the value of human capital at different levels. The co-authors assessed the human capital in the knowledge economy of Kazakhstan and translated it into English. The contribution of the doctoral student to the preparation of this article is 80%.

All the scientific results presented in the dissertation and publications of the doctoral student were obtained by the author independently, the setting of the problems was proposed by domestic and foreign scientific consultants, Doctor of Economics, Professor R.E. Dzhanshanlo and PhD, DSc, Associate Professor Katarzyna Cherevach-Filipovic in the framework of scientific advice and dissertation research leadership.