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INTELLECTUAL EFFORTS AND THE ECONOMY

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Abstract

"Knowledge, skills and abilities of employees; the research team until manual workers who have developed a thousand different ways to improve the efficiency of the company. The intellectual effort is a collaboration, learning together the company and its customers who make a firm link between them and which ensure their successful long-term business cooperation. "(Thomas A. Stewart - A leading researcher in this area).

The modern business context requires redesigning the approach to the use of inputs in the process of creation of goods and services in production or market activity successful companies.

It actually searches and imposes new economic reality (globalization, technological revolution, informed consumers, new business logic that incorporates and recognizes business based on the knowledge, capabilities and value creation, customer focus, flexibility of the organization, multifunctional teams, win-win situation) that requires and includes new indicators of business success (value added, efficiency in creating value, intangible indicators) as well as inclusion of new tools in the success mernjeto (VAIC, VA Scorecard, Balanced Score Card, Percsonal IC Assesment). All this to satisfy the necessary requirements to acceptance of the modern concept of business which definitely left the achievement of business performance based on the old kopozicija Economy which incorporates: a physical manual labor (méchanics) force (physics) and management of material goods, ceding and place of the so-called new economy that is focused on the economy of knowledge that creates value and it is intellectual work. Undoubtedly, the new economy based on: knowledge (what, how, when and who); of ideas and opportunities, and management of intangible goods, which means that the center of attention and put people-looking man as a key holder knowledge economy. In 1993 Peter Druker has said that entering a society of knowledge because knowledge has become a major economic resource and knowledge-holders have a key role. Successful companies are those that manage znaenjeteo the best-know best how to create, find,

keep and use as well as to capitalize on their knowledge.

The structure of the resources that are crucial and which carried the new economy includes: physical and financial capital (money and physical assets) and intellectual capital (human capital and structural capital which consists of what is immaterial when there created by the organization, and that creates values). This set of questions includes strukturata and content of our research that we intend to process the paper that will participate in the conference.

Introduction

Today more and more talk about knowledge-based economy where knowledge and education are becoming a key factor that enables students to acquire and maintain competitive advantage through ivoz of goods and services in which knowledge is built, but also directly, through the export of knowledge and education.

Often knowledge-based economy called new economy or information e-economy. Knowledge is the base of intellectual capital of the company. The definition of what may be misleading under the knowledge to make some additional explanations. Namely, if knowledge is a collection of information or data or other thing together. It should be stressed that in itself zanenjeto includes information and data that have value in interaction with human capital. Actually it is the ability of people to use information to solve complex problems in order to adapt to changes. Hence knowledge is an individual ability that is used in overcoming the unknown. It can be classified into two categories, namely: explicit (expressed) knowledge (SC) and individually, imlicitno (hidden) knowledge (HC).

A new theory of the growth model of economics zanenje different from the traditional model of economy in particular by the following features: a) unlike the traditional understanding of economics, which is perceived as ekonomisuvanje with few resources, this new economic concept based on the knowledge economy, more and more pervasive phenomenon of abundance, because unlike material resources are limited, information and knowledge, is characteristic, jointly used and increase b) characterize the contemporary world production of information that is in full swing, and especially to emphasize that the problem in the meantime is not lacking, but the surplus of information, which includes the selective approach their use. This means that exactly that point starts with knowledge management as a resource; c) human capital and its competence are the most important basis of the knowledge

economy; d) in conditions of globalization accelerated spread knowledge; e) laws, barriers and taxes in economy knowledge, we can say that are difficult to apply on a national basis, because the knowledge goes to the points where the demand for knowledge is the highest and lowest barriers; f) evaluation and assessment of knowledge in significant extent depends on the given context, reasons and in different institutional environments and different levels of development they carry different yields; g) products with high inputs of knowledge opredmeteno delivered extremely high income, because the added value for customers, which exceeds it, the tangible products resources.

1st Asset basic intellectual resource expression indicates that the source of that capital is the intellect, ie knowledge in different forms. In practice meets two forms, namely: 1. materijalni in the form of plans, drawings, patents, licenses, databases, manuals, an office, corporate norms, computer programs, etc.. (Explicit knowledge); second intangible, that are stored in the heads of employees (knowledge, vision, ability to work, solving problems, ability to conduct, culture, experience, etc..), and in the literature are called hidden knowledge (tacit knowledge).

Thomas Stewart, Intellectual Labor has described as "something that can not be touched, but it slowly makes you richer. The term intellectual capital (intellectual capital-IC) is used as a synonym for untouchable (intangible) assets of the company which largely affect the success of the operation, which is found in the statement under the name of goodwill.

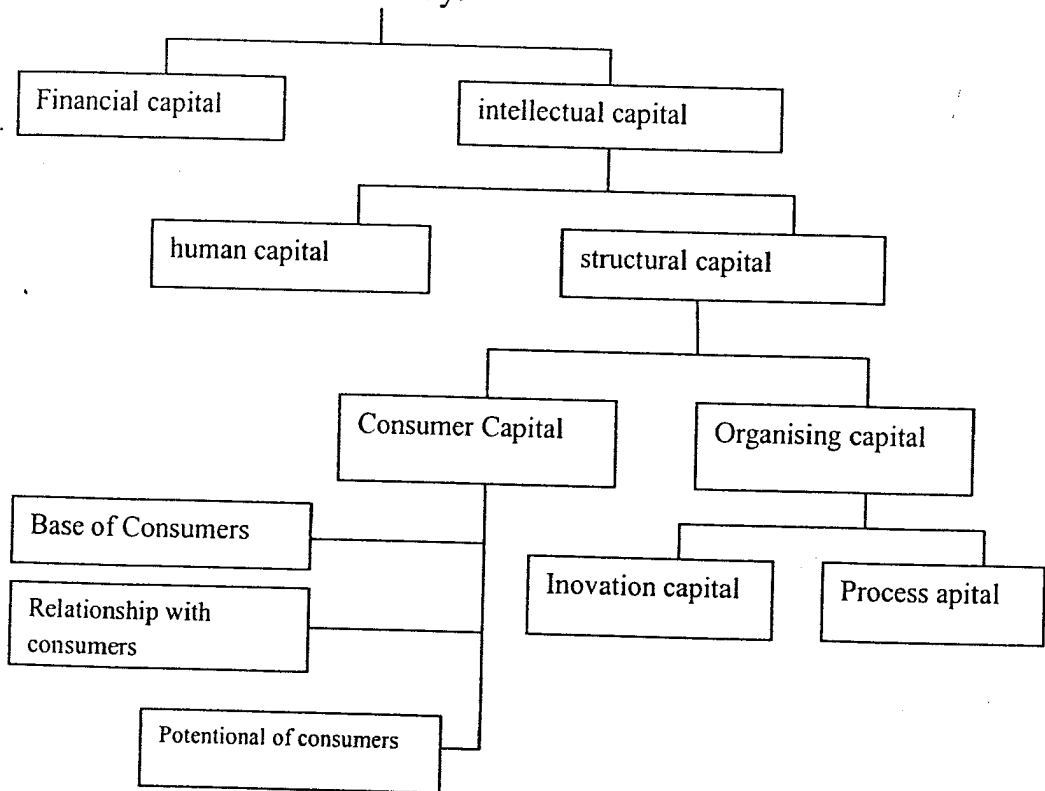
Certainly, that in determining the value of a company that (value) is not only a product of physical and financial capital, but is largely determined by intellectual capital. Especially characteristic is exemplified by Majkrsoft, a company limited by traditional resources (physical and financial capital) but with significant participation of intellectual capital creates high profit. This leads to a kind of paradox which is manifested through the relationship between book and market value of the company, which, in this business, book value, in certain periods, is much lower than its market value. This difference suggests that the conditions of something that is not visible, but which is worth millions of dollars.

The intellectual capital is crucial especially important: first the generation, second in operation; third the maintenance fourth to achieve business profitability, and fifth the growth and development.

Soogled the factors of economic development within the so-called new economy, they become information, space and time, intellectual

capital itself incorporate interdisciplinary, multidisciplinary and transdisciplinary science, knowledge, ability, skill, experience, information, culture, software, patents, licenses, creativity, inventiveness, motivation, etc. From here some authors when speaking of an intellectual capital under this term means the total available knowledge as intellectual capital of individuals, companies, regions and nations that the market turns in value. In other words, knowledge that does not create value is intellectual capital.

2nd Classification of intellectual capital in the literature are found several different categories of intellectual capital. However, although the models offered in the classification of intellectual capital across various categories of names, the fact is that the categories of most models contain the same untouchable (intangible) resources. Commonly used models of categorization of intellectual capital is a categorization that offer Leif Edvinsson and Karl Erik Sveiby.



Below we list the model of Scandia-Navigator diagram:

According to the model of the insurance company Scandia-Navigator (Leif Edvinsson) intellectual capital consists of: - human capital (human capital); - structural capital.

2.1. *Human capital or human capital* (Human Capital-HC) is defined as a combination of knowledge, skills, innovation and spsobnosti employees in a company that allows you to carry out their tasks. Human

capital held by people, which suggests that companies may not possess. Based on the definition of human capital, means that employees themselves do not constitute and human capital, but they even after it becomes their knowledge and skills will preforat into works that are in line with the strategy of the company's operations, which contributes to the creation of tangible or intangible values, benefits for the company (value added new customers, successful organization of the paper, creating a profitable product launch a new product, improving the quality of existing products and creating own better performance).

When would you define the content of human capital, we can say that the human capital comprising the following components: kompetenciite, relations and values. When we talk about competencies, think of the professional competence of employees, which means in certain circumstances to know what, how and when to write what is required. Soogled the fact that the company's employees in performing work assignments come in various relations, in addition to the expertise of employees, very important component is called social competence, which means success in working with others (eg, conduct and communication, teamwork, inclusion in the collective, etc.), and commercial competence, which represents the ability of employees to their actions directed toward creating value.

Relations as the next component of human capital are considering their economic dimension of cooperation. Namely, when it comes to economic relations have always been the only relevant relationship in which the ultimate objective is value creation. Thus, employees who successfully nurture creative relationship (value creating relationships) with colleagues, customers, partners and other experts doubt that the company will work better. Of course, this stems from the fact that only interact with others and to achieve synergistic effect occurs (povekjkertano collective knowledge is greater than the knowledge of individuals).

Values as a component of human capital can be defined as the efficiency of human capital which largely depends on or is conditioned by the existing individual and collective value systems. It is thought that the concerns of the play that employees acquire what in their collective truth is appreciated and valued, and what is marked as undesirable behavior.

2.2. *Structural funds* (Structural Capital-SC) is defined as ownership of the company and it can be traded with him (as it is for example: hardware, software, database, organizational structure, patents,

trademarks, relations with key customers and all other organizational capabilities that are enabled productivity of employees). Namely, in other words, structural capital is all that remains in the company when employees leave the company. Structural capital may be said to support an infrastructure of human capital. The two components of intellectual capital (human and structural capital) are in mutual dependence in the sense that human capital contributes to the construction of structural capital, and increasing structural capital enables human capital more likely to yield better results. Structural capital is manifested in organizational and consumer capital. Organising capital incorporates within itself innovation and procedural equity, while consumer assets (Customer Capital-CC) is exhausted through: relationships with consumers, a database of customers and potential customers. Certainly the consumer is at the beginning and the end of the chain in the creation of value (tangible and intangible). Therefore, managing relationships with customers (customer relationship management) in strategic and operations must also be important as managing people. Starting from the treatment should be given to relationships with customers, some authors go so far as to attribute the role of corporate real employer. Consumer Capital (Customer Capital-CC) is a key part of structural capital of the company. Consumer capital refers to the value derived from relationships with customers (suppliers, partners). Having in mind that competition is becoming tougher and consumers are becoming pickier, in the process of planning and production of particular importance is the inclusion of more participants in the chain of creators of values, to thereby contribute to the exchange of information and knowledge that would contribute to more effective implementation of the process of value creation and secure survival in the market.

3rd Challenges of knowledge-based economy in the process of identification of trends and processes of knowledge-based economies of particular importance are indicators such as first Organizational restructuring (direction of the market structure, products and processes, It involves policies and flexible organization, the reliance on informal communication, creating flexible work teams and groups); second Expansion of new business roles and functions (specialists, trainers, negotiators, managers of knowledge), 3rd New driving mechanisms for products and services (such as the internet, making websites, development and introduction of products based on knowledge, development of database, introduction of products and services that encourage the development of technology, etc..) 4th Outsourcing

information; 5th Strategic alliances and partnerships (in the direction emphasized internal communication, strengthening the network, new partnerships, developing external links, etc.).

Confronting and overcoming the challenges that brings new knowledge-based economy creates space for perspectives that are exhausted through knowledge acquisition, changing emphasized interaction of individuals and societies, moving the boundaries of the possible, existence within the limits of tolerance. Of course, that should not be omitted from the form that learning is not simply piling up information, but it creates the opportunity to move the boundaries of the abilities and skills as for society, as well as the individual.

Reliance on primary resource development knowledge implies certain characteristics that are inherent in contemporary processes with the following reflections: a) unlike the earlier megjugraska trade today is trade company established inside b) early 20th century almost half of the investments in the Third World, and half of the total investments were included in primary sector and today it is the secondary and tertiary sector; c) foreign direct investment before their purpose is profit, short-term capital now seeks capital gains; d) once went to labor capital, and today tends to capital is going to work; e) before labor mobility was crucial, Today it is the reliance on information and communication technology; f) if ever major world players were imperialist countries, today it is global companies.

4th Managing intellectual capital for the company value is created through interaction between (intraorganizaciskite interorganizaciskite and processes) subspecies of intellectual capital. For these reasons, it becomes particularly important care to continuously improve the performance of poedinite categories of intellectual capital and how their mutual action. This means that the employer must introduce and support methods that encourage and promote the transformation of individual values in organizational capabilities. In addition, the employer must constantly removes inhibitornite factors that contribute to prevent the optimal use of existing potential of the company. Soogled the role and importance that has the intellectual capital in the overall successful operations of the company, the concept of management of intellectual capital and its practical application requires a new perspective on strategic operations, a new taxonomy, new ways of management and new measurement systems.

In practice the constant analysis of the causes of raschekorite that occur between tasks (it should be) and what has been achieved, often gets

the impression that knowledge and virtue, but who can determine future actions. It allows for weak points to be removed permanently, thus creating an environment that contributes to improving performance.

When talking about human capital management as one of the components of intellectual capital can be said that it is implemented on three levels, namely: the individual level, team level and the level of the company. On an individual level, human capital management, consists in the fact that the work of individual top management January complying with company goals. At that compliance management must recognize the individual potential and to find optimal ways to use in order to achieve company objectives. The plan of the management team of human capital level, it is accomplished that way, depending on the needs of top management to determine optimum interdisciplinary teams and provide them the necessary support infrastructure and framework conditions. Managing human capital level of the company are realized through the exercise of so-called corporate culture. Namely, the existing structure within the company, potentially causes the feeling of fear, conflict, motivation and behavior of employees.

5th Measurement of intellectual capital every working process of any company measuring, recording and documentation are component parts. Without measuring system and continuous monitoring of business performance and results achieved would have orientation in global business. When pretpijatijata have no real picture of the state in which they are located, had not the chance to go further. (Porter). As for recording the material assets and financial capital should be noted that they successfully measured and bilansiraat because the traditional system of measurement based on the table designed to perfection. The measurement is an area in the new knowledge economy shows the highest degree of deviation between the expected and achieved results. But measuring the immaterial property, which includes intellectual capital is increasingly becoming a necessity. So far only as evidence of the existence of some intangible assets in the financial statements of companies is "goodwill-enabled.

The fact is that in recent years many attempts have been made in the process of finding a way on how immaterial property to incorporate it and be reflected in financial statements, which make her lose in relevantnost soogled missing the fact that most valuable and most important property in knowledge economy. This stejholderite lack relevant information about the company's most important resource - immaterial assets. What are the possible implications of this shortcoming

in the recording of financial reports? Of course this leads to inadequate knowledge of what the market value of immaterial assets, whether it increases or decreases. This lack of information creates additional space for information asymmetry in itself entail inefficient allocation of capital, precenetost or potcenetost the value of the company, which entails, in the final instance to the strong implications and repercussions on society manifestacioni effects, primarily reduction of employment, productivity and smaluanje decline of the competitiveness of national economy.

It should be noted that today when it comes to measuring intellectual capital, officially registered and recorded over 30 methods for measuring the performance of intellectual capital but the problem is that the methods mentioned 30 of them as methods appear once, ie when they will serve some authors, while in other cases no longer be used. That is to say, still no generally accepted method for measuring intellectual capital. The explanation of this may stem from the fact that according to Sveiby that: "There is currently no comprehensive system for measuring intellectual capital, which use money as a common denominator and at the same time a practical and useful for managers. Soogled the motives of the valuation of intellectual capital, I think this system is not required. Knowledge flows and intangible assets from a non essential nature. We need more aproskimativni measures. "

However, basically offered systems can be divided into two categories: first Methods of measurement, and second Methods of assessment.

Using the methods of measurement based on the use of indicators that would gave management a better insight into intangible resources available in their companies, while the methods of assessment based obiduvanjeta grant value in monetary terms the intangible resources within the company.

In that sense there are so Monetary system of measurement that intelektulaniot capital measured in monetary units, and nemonetaren system of measurement that the measurement is carried through, for example, determining the percentage of customer satisfaction, or the percentage of fluctuation of employees. Such systems are referred to applicable to various levels of operations, both within the company and also the macro level. Of course, it should be noted that the only problem nemonetarniot approach consists in his nekomparabilnost. Namely, it can be done comparing the two companies if one has 20% satisfied customers, and the other 30%. In measuring customer satisfaction are a number of parameters in the case based on one parameter can not be

conducted comparing. Regarding the monetary approach to the measurement of intellectual capital can be seen in terms of the collected data used for this purpose are the past with historic value, that is, without akceptiranje the future. For these reasons and the monetary approach and nemonetarniot not optshtoprifateni.

In measuring the immaterial property particular application with the wider range of relevant indicators noted method Intangible Assets Monitor (IMA). In this model differ voochuvaat three kategorodii of intangible assets that have a status of "right" property. IMA is designed as a table of four columns present four types of properties and 4 rows prezetiraat four different ways to create value from the property by way of increase oinovuvanje, efficient use and negubenje. This method, with the correct indicators, it becomes very powerful management information system for the company.

Conclusion

People are working in certain companies in order to achieve their goals, whereby, at first place is to provide existence by getting a salary. At the time they are employed, people are becoming part of the company and they start to feel it like their own community. The attitudes of the employers in the company refer to satisfaction of: manager leading, the work, the workplace, human relations, democracy in expression, information, the way in which the conflict situations are solving, motivation and a lot of other factors that on one way or the other influence on the formation of general attitudes. When it is said about human resources, in the company above all it is related to the individuals. Individuals are the primary movers of the business activities, ventures and achievements of the company's strategic concepts. They serve to the company and the company serves to them. There is a mutual interaction that results with common satisfaction, by which individuals achieve their interests (salary, development, enabling, experience, e.t.c), and the company its profit, grow and development. In order people to be appreciated and to understand them, to understand their behavior, placements, working and all other activities in work environment, they need to be observed longer, to hear their opinion, the opinion of the other for them and at all to know the person (the person as a notion), with overall its development, characteristics, features and prospects. As usual, ways to better understand the people, the most used are: perception, development of the person and the assumption of the person's behavior in the organization.

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