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Research Article

A Comprehensive Methodology for Assessing the Business Reputation of Industrial and Production Personnel

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Annotation

The currently existing Russian and other legislation, as well as special literature, do not contain a methodology for the formation of the business reputation of the organization's personnel and as a result, there is no unambiguous perception of the business, professional qualities of personnel as an object of evaluation of the organization in the market system. Therefore, it is impossible to single out the share of the results of intellectual advantage in the goods and services produced.

This confirms the requirements formulated in paragraph 4 of Accounting Regulation 14/2007 «Accounting for intangible assets», which states that the intellectual and business qualities of the organization's personnel, their qualifications, and their ability to work are not included in the intangible assets (since they are inseparable from their carriers and cannot be used without them).

Meanwhile, the interests of the leading economically developed countries of the world lie in the field of accelerated growth of knowledge acquisition and application of professional skills. This trend of development of economically developed countries forms the basis of competitiveness and efficiency of their work.

It should be noted that in the world economy, there is insufficient theoretical elaboration and a special practical significance and relevance of the issue of assessing the business reputation of the personnel of an economic entity.

The article presents a comprehensive methodology for evaluating the performance of industrial and production personnel (the standard-production methodology), which contributes to the formation of accounting and information support for the analysis of the activities of both structural divisions, responsibility centers, business segments and commercial organizations as a whole. The author's standard-production methodology makes it possible to determine the business reputation of industrial and production personnel, which contradicts the official economic paradigm.

The problem of business valuation

After the translation into Russian of the bestseller «The Value of Companies: Evaluation and Management» by McKinsey partners, the ideas proposed by the authors have become actively discussed in Russia. For example, a few years ago, as the head of Lukoil Overseas, Andrey Kuzyaev bought up promising fields for LUKOIL in the Komi Republic, Uzbekistan, Kazakhstan, Azerbaijan, and Egypt. During this time, LUKOIL's capitalization has grown tenfold. The thesis of the priority of the task of maximizing value in the interests of shareholders has become dominant in global business circles and there has been a steady interest in the concept and methods of the cost approach to management.

The strategy of most companies at a certain stage of their development will necessarily focus on preparing for the sale of the business. At this point, the work on increasing the value of the company, identifying those indicators that will be used by potential buyers to assess this value, comes to the fore. The next obvious step is to focus the company's work on maximizing the values of these indicators.

Today, when companies enter the international stock market and attract large foreign investments, mergers, and acquisitions, the problem of managing the company's value is put at the forefront [1-4]. A number of companies are acquired for further resale, and the shareholder sets the management the main task: to increase

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the value of the company. The owner considers the purchase of the company as a medium-term or long-term investment.

For example, the world's largest manufacturer of chewing gum and lollipops, Wrigley, acquired an 80 % stake in the Russian confectionery company «A. Korkunov» for $ 300 million. Due to this, the American corporation entered the segment of chocolate production. The Americans estimated the entire Odintsovo confectionery factory at $ 375 million, which is 3.7 times more than the annual turnover and 21 times more than the profit. According to American businessmen, it is possible to enter a steadily growing market only through the acquisition of existing brands. Therefore, one of the richest entrepreneurs on Earth constantly sells his shares, over the past five years, his share in the company has decreased by about half. By April 2006, Bill Gates owned only 9.4 % of Microsoft shares. In the mature competitive markets of the world, the following trend is observed: the more expensive the business or the larger the capitalization, the smaller the role of individual shareholders in it.

More and more Russian capitalists are changing their shares to increase the value of their companies, and the concentration of capital in the economy has begun to decline. The trend of changing the approach to value management is the assessment of the company's performance as an investment project. The structure of the market changes quite quickly and there are a few examples of a business that has been held in the same hands for a long time. Companies are looking for large investors, to merge and change their owners. And even if the owner does not have the purpose of reselling the business today, such a proposal can be considered at any time. The company's realizable value consists of its book value and goodwill. The company's intangible assets have a large impact on the business value: the knowledge and experience of the staff, ownership of trademarks, geographical location, established relationships with suppliers and customers, and technological know-how. When managing the company's value, managing intangible assets and increasing their value can significantly affect the total amount of business sales.

One of the definitions of goodwill adopted by the American Society of Appraisers (ASA) is the «good name» of the firm, which includes the intangible assets of the company: business reputation, location, customer relationship, level of training of personnel, etc. Intangible assets can be divided into three groups:

1. Non-amortized assets with an indefinite term. Intangible assets inseparable from the company: trained personnel, achievements in product promotion, geographical location, reputation;

2. Also, non-amortized assets that have an indefinite term, but are inseparable from the company's personnel: the reputation and professional skills of employees, commercial abilities, etc.;

3. Amortised assets that have a defined service life. Intangible assets that can be put on the balance sheet of the company: are trademarks, copyrights, and patents. An asset that can be valued separately.

The intellectual or human capital of a company has a large weight in the total value of intangible assets. The study of the influence of intellectual potential on business has been conducted for a long time. P. Drucker, a classic of modern management, argued that in the «knowledge society», the basic economic resource is knowledge, not natural resources or tangible assets. The same is said by the Russian professor, former Deputy Minister of Foreign Affairs of the Russian Federation, Fyodor Shelov-Kovedyaev, who says that it is human capital, not minerals, that is the main resource.

Meanwhile, these real assets (the company's personnel) are not separately allocated and/or not evaluated in the company's financial statements, but serve as a real source of profit. The structure of the intellectual capital of individual companies with different businesses may differ significantly. In particular, due to the structure of human (intellectual) capital from 1984 to 1994, IBM and DEC lost $ 55 billion in capitalization, while Microsoft, Intel, EDS, and Novell earned $ 80 billion. The task of the company's management is to identify and manage these resources since the intellectual capital of the company is the most powerful engine of production. As a result, the most urgent question arises: how to manage processes that cannot be measured? Ignoring the value of the company's business reputation and human capital limits the objectivity of making decisions on investing in the company's business. For example, the readiness and professionalism of the company's personnel, according to many economists, can be assessed by such indicators as the level of education for various groups of employees (engineering and technical workers, workers), staff turnover, and average work experience in the company.

Evaluation of the results of the IPP (Industrial and Production Personnel) as an association of many people performing various functions, it requires different approaches. Hence, an important methodological issue in the formation of the methodology for assessing the performance of commercial organizations for the purposes of assessing capitalization is the study and measurement of the influence of factors on the value of the studied economic indicators.

The author's conceptual framework for assessing the business reputation of industrial and production personnel

The currently existing Russian and other legislation, as well as special literature, do not contain a methodology for forming the business reputation of the organization's personnel, and as a result, there is no unambiguous perception of the business and professional qualities of the personnel as an object of evaluation of the organization in the market system. Therefore, it is impossible to distinguish the share of the results of intellectual advantage in the goods and services produced.

This confirms the requirements set out in paragraph 4 of the Accounting Regulations 14/2007 «Accounting for intangible assets», which states that intangible assets do not include the intellectual and business qualities of the organization's personnel, their qualifications, and ability to work (since they are inseparable from their carriers and cannot be used without them).

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Meanwhile, the interests of the leading economically developed countries of the world lie in the field of accelerated growth in the acquisition of knowledge and the application of professional skills. This trend in the development of economically developed countries is the basis of competitiveness and efficiency of their work.

It should be noted that in the world economy, there is a lack of theoretical development and a special practical significance and relevance of the issue of assessing the business reputation of the personnel of an economic entity.

Thus, the Accounting Regulation 14/2007 does not give a special definition not only of the concept of «business reputation of personnel», but also of the «intangible assets» themselves, but only approves the signs that the object of intangible assets must simultaneously correspond to.

To eliminate the information vacuum in the definition of the business reputation of the staff, let us first consider what the term business reputation itself implies.

The business reputation of an organization in the structure of intangible benefits is allocated according to Article 150 of the Civil Code of the Russian Federation. In the most general form, business reputation implies a formed opinion about the qualities (advantages and disadvantages) of a team, organization, enterprise, institution, or a particular individual in the business world.

Paragraph 21 of IAS 12 «Income Taxes» by business reputation implies the excess of acquisition costs over the buyer's share of the fair value of the acquired identifiable assets and liabilities.

Paragraph 27 of the Accounting Regulations 14/2007 implies that the business reputation of an organization can be determined in the form of the difference between the purchase price of the organization (as an acquired property complex as a whole) and the value on the balance sheet of all its assets and liabilities.

The positive business reputation of the organization should be considered as a premium to the price paid by the buyer in anticipation of future economic benefits and should be considered as a separate inventory item.

The negative business reputation of the organization should be considered as a discount from the price provided to the buyer due to the lack of factors of stable buyers, reputation for quality, marketing and sales skills, business connections, management experience, staff qualification level, etc., and be considered as future income.

Paragraph 42 of the Accounting Regulations 14/2007 states that the value of the acquired business reputation of an organization is calculated as the difference between the amount paid to the seller for the organization and the amount of all assets and liabilities on the balance sheet of the organization at the date of its purchase (acquisition).

It follows that business reputation:

1. An intangible asset that has the following characteristics:
    a. The absence of a material (physical) structure;
    b. The possibility of identification (allocation, separation) by the organization from other property;
    c. Use in the production of products, in the performance or provision of services, or for the management needs of the organization and others.
2. Occurs only in the case of the sale (purchase) of the economic entity as a whole;
3. The difference (positive, negative, nothing is said about zero) between the purchase price (the market valuation of the total assets of the organization) and the actual price of the economic entity (the sum of the individual market prices of the assets of the organization being sold).
4. Shows the reputation of the acquired company, its connections, and favorable (unfavorable) location.

Before entering the definition of the business reputation of the staff, it is necessary to enter the characteristics characteristic of the business reputation of the staff:

- Intangible asset;
- Occurs only in the case of income (revenue from the sale of products) of the business entity as a whole, as a result, it can be reflected annually in the financial statements;
- The difference (positive, negative, zero) between the professional qualities of personnel that show the level of competitiveness of labor productivity in comparison with the standard (average, market) level of labor productivity in a similar market sector;
- Shows the reputation of the staff, and the distinctive features of the staff in the labor market.

How can we not recall the well-known expression of Stalin (Dzhugashvili) Iosif Vissarionovich: «Cadres decide everything».

As a result, personnel reputation management is an interrelated set of measures to establish, ensure and maintain the necessary level of labor productivity, due to the use of professional skills of personnel, carried out through systematic control and targeted impact on the conditions and factors affecting productivity and product quality. In other words, it is a purposeful process of influencing the level of business reputation of personnel, carried out during the creation and use of products (services), in order to establish, ensure, and maintain the necessary level of productivity and the use of professional qualities of personnel.

The competitiveness of any product is determined by the totality of only those of its properties that are of interest to the buyer and provide the satisfaction of this need. Other parameters that go beyond the specified limits should not be taken into account in the evaluation.

For future owners, investors, creditors, and partners of an economic entity, the business reputation of its personnel is of undoubted interest.

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It is clear that depending on its level, certain management decisions can be formed. In addition, the level of business reputation of the staff can be a primary factor in determining the sales price of the company.

It follows that the business reputation of the staff is the difference between the actual and standard level of labor productivity in a similar market sector.

As a result, the business reputation of the staff is positive, negative and zero.

Positive business reputation of the staff – increased activity to the actual net revenue compared to the net revenue that was performed within the production plan and which was not affected by the performance of the staff who completed the production plan below the norm, due to a lower level of application of professional skills or other factors.

Negative business reputation of personnel – a decrease in activity to actual net revenue compared to net revenue that was performed within the production plan and was not affected by the performance of personnel who completed the production plan above the norm, due to more intensive and effective use of professional skills or other factors.

Zero employee goodwill occurs when the actual net revenue is equal to the net revenue that is performed within the production plan, or when the positive employee goodwill is equal to the negative employee goodwill.

To solve the problem of assessing the business reputation of the staff and to refute the regulatory guidance «the composition of intangible assets does not include the intellectual and business qualities of the organization's personnel, their qualifications, and ability to work, since they are inseparable from their carriers and cannot be used without them» below is the author's methodology for evaluating the performance of industrial and production personnel (standard-production methodology).

Comprehensive methodology for evaluating the result of industrial and production personnel (standard-production methodology)[1]

The developed comprehensive methodology for evaluating the resulting of industrial and production personnel (standard-production methodology) contributes to the formation of accounting and information support for the analysis of the activities of both structural divisions, centers of responsibility, business segments, and commercial organizations as a whole [5-7].

According to the author, the assessment of the effectiveness of the (industrial and production personnel) IPP is a mutually linked set of measures to establish, ensure, and maintain the necessary level of labor productivity, due to the use of professional skills of personnel, carried out through systematic control and targeted impact on the conditions and factors affecting the productivity and quality of products.

[1]Author's term.

The initial formula for the formation of the author's methodology (the methodology for the formation of the evaluation of the resulting IPP – standard-production).

$$V = Tsr * Ksr * Hsr * Wsr \quad (1)$$

The formulas that reveal the essence of the standard production method are presented in Table 1.

Based on the identified impact of productivity other than the planned IPP on net revenue (Table 2), the aggregate coefficient of the impact of productivity other than the planned (standard) on net revenue is derived.

$$K_{DRV} = (\Delta V_{(DR)} / V)*100\ \% \quad (2)$$

where: K_{DRV} – the *cumulative effect of non-normalized productivity on net revenue, %.*

The total coefficient of the influence of non-normalized productivity on net revenue can in turn be decomposed into the coefficients of the influence of positive and negative productivity on net revenue (formulas 3, 4).

$$K_{DRV} = (\Delta V_{(+DR)} / V)*100\ \% + (\Delta V_{(-DR)} / V)*100\ \% \quad (3)$$

or

$$K_{DRV} = K_{(+DR)} + K_{(-DR)} \quad (4)$$

$K_{(+DR)}$ – *excess productivity impact factor on net revenue, %*

$K_{(-DR)}$ – *performance impact factor below production plan on net revenue, %*

The approbation of the methodology of forming the business reputation of the staff is presented in Tables 3-8 to reflect the excess of the positive business reputation of the staff over the negative one.

Final indicators based on the approbation of the presented methodology according to Example No. 1:

V = 168 272 000 rub.;

$V(_{+DR})$ = 4 560 000 rub.;

$V_{(-DR)}$ = – 2 688 000 rub.;

$\Delta V_{(DR)}$ = 1 872 000 rub.;

K_{DRV} = + 1,11 %;

$K_{(+DR)}$ = + 2,71 %;

$K_{(-DR)}$ = – 1,60 %,

by:

$T_{(N)}$ = 410 people; $W_{(N)}$ = 200,00 rub/hour;

$T(_{+DR})$ = 61 people; $W_{(+PR)}$ = 244,375 rub/hour;

$T_{(-DR)}$ = 49 people; $W_{(-PR)}$ = 175,00 rub/hour;

Tsr = 520 people.

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Table 1: Formulas that reveal the essence of the standard-production methodology.

Formula number	Formula	Formula number	Formula
1.1	$V = V_{(+DR)} + V_{(-DR)} + V_{(N)} = V_{(N0dr)} + \Delta V_{(DR)} = V_{(N)} + V_{(R)} + \Delta V_{(DR)}$		
1.2	$V_{(+DR)}$ – the amount of net revenue that was affected by the performance of the IPP above normal (standard)	1.5	$\Delta V_{(DR)}$ – the size of the difference between the positive and negative performance of the IPP compared to $V_{(N0dr)}$
1.3	$V_{(-DR)}$ – the amount of net revenue that was affected by the performance of the IPP below normal (standard)	1.6	$V_{(N)}$ – the amount of net revenue of products that are performed $T_{(N)}$ within the norm or production plan $W_{(N)}$
1.4	$V_{(N0dr)}$ – the planned amount of net revenue within the normal (standard) performance (which was not affected by either negative or positive performance of the IPP)	1.7	$V_{(R)}$ – the amount of net revenue that is performed by $T_{(DR)}$ under the condition of $W_{(N)}$
1.2	$V_{(+DR)} = Ksr * Hsr * \prod_{i=1,j=1}^{n,m} T_{(+DR)}i * W_{(+PR)} = 24\,080\,000$ rub.		
where: Ksr – the average number of working days = 200 days; Hsr – average working shift duration = 8 hours; $T_{(+DR)}$ – the number of IPP that increased the productivity of products from the norm $W_{(N)}$ = 61 people; $W_{(+PR)}$ – productivity is higher than normal, due to a higher level of application of professional skills = 244,375 rub/hour			
1.3	$V_{(-DR)} = Ksr * Hsr * \prod_{i=1,j=1}^{n,m} T_{(-DR)}i * W_{(-PR)}j = 12\,992\,000$ rub.		
where: $T_{(-DR)}$ – the number of IPP that reduced the productivity of products from the norm $W_{(N)}$ = 49 чел.; $W_{(-PR)}$ – productivity is lower than normal, due to a lower level of application of professional skills = 175,00 rub/hour			
1.4	$V_{(N0dr)} = V - \Delta V_{(DR)} = (Tsr * Ksr * Hsr * Wsr) - \Delta V_{(DR)} = Tsr * Ksr * Hsr * W_{(N)} = V_{(N)} + V_{(R)} = 166\,400\,000$ rub.		
where: Tsr – the average number of IPP employees = 520 people;W(N) – performance according to the norm or production plan = 200,00 rub/hour			
1.5	$\Delta V_{(DR)} = V - V_{(N0dr)} = (V_{(+DR)} + V_{(-DR)}) - V_{(R)} = 168\,272\,000 - 166\,400\,000 = 1\,872\,000$ rub. = (24 080 000 + 12 992 000) – 35 200 000 = 1 872 000 rub.		
1.6	$V_{(N)} = T_{(N)} * Ksr * Hsr * W_{(N)} = 131\,200\,000$ rub.		
где $T_{(N)}$ – the number of IPPs that fulfilled the production plan according to the norm $W_{(N)}$ = 410 people			
1.7	$V_{(R)} = T_{(DR)} * Ksr * Hsr * W_{(N)} = 110*1600*200 = 35\,200\,000$ rub.		

Table 2: Calculation of net revenue.

Department number	T (+dr)	W (+pr)	V (+dr)	T (-dr)	W (-pr)	V(-dr)	T (N)	Wsr	V(N)	Tsr	V
1	2	210	672000	1	190	304000	30	200	9600000	33	10576000
2	3	220	1056000	3	190	912000	26	200	8320000	32	10288000
3	4	230	1472000	4	180	1152000	18	200	5760000	26	8384000
4	5	250	2000000	3	170	816000	38	200	12160000	46	14976000
5	8	280	3584000	8	150	1920000	10	200	3200000	26	8704000
6	3	220	1056000	10	140	2240000	50	200	16000000	63	19296000
7	2	240	768000	1	180	288000	20	200	6400000	23	7456000
8	4	230	1472000	1	190	304000	30	200	9600000	35	11376000
9	1	290	464000	1	180	288000	35	200	11200000	37	11952000
10	2	250	800000	2	170	544000	10	200	3200000	14	4544000
11	2	250	800000	2	190	608000	10	200	3200000	14	4608000
12	3	250	1200000	2	180	576000	25	200	8000000	30	9776000
13	4	240	1536000	2	170	544000	12	200	3840000	18	5920000
14	5	250	2000000	3	170	816000	32	200	10240000	40	13056000
15	6	250	2400000	3	160	768000	42	200	13440000	51	16608000
16	7	250	2800000	3	190	912000	22	200	7040000	32	10752000
X	61	*244,375*	24080000	49	*175,00*	12992000	410	*200,00*	131200000	520	168272000

Table 3: Initial data for the formation of the methodology.

IPP	Tsr	Ksr	Hsr	Wsr	V
					col2*col3*col4*col5
16 departments	520	200	8	*202,25*	168 272 000

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Table 4: Calculation of the amount of net revenue affected by the positive business reputation of the IPP.

Department number	Ksr * Hsr	T(+dr)	W(+pr)	Vs(+dr)	ΔW(+dr)	V(+DR)
				col2*col3* col4	col4-WN	col2*col3*col6
1	*2*	*3*	*4*	*5*	*6*	*7*
1	1600	2	210	672000	10	32000
2	1600	3	220	1056000	20	96000
3	1600	4	230	1472000	30	192000
4	1600	5	250	2000000	50	400000
5	1600	8	280	3584000	80	1024000
6	1600	3	220	1056000	20	96000
7	1600	2	240	768000	40	128000
8	1600	4	230	1472000	30	192000
9	1600	1	290	464000	90	144000
10	1600	2	250	800000	50	160000
11	1600	2	250	800000	50	160000
12	1600	3	250	1200000	50	240000
13	1600	4	240	1536000	40	256000
14	1600	5	250	2000000	50	400000
15	1600	6	250	2400000	50	480000
16	1600	7	250	2800000	50	560000
X	25600	61	*244,375*	24080000	44,375	4560000

Table 5: Calculation of the amount of net revenue affected by the negative business reputation of the IPP.

Department number	Ksr * Hsr	T(-dr)	W(-pr)	Vu(-dr)	ΔW(-dr)	V(-DR)
				col2* col3* col4	col4-WN	col2*col3*col6
1	*2*	*3*	*4*	*5*	*6*	*7*
1	1600	1	190	304000	-10	-16000
2	1600	3	190	912000	-10	-48000
3	1600	4	180	1152000	-20	-128000
4	1600	3	170	816000	-30	-144000
5	1600	8	150	1920000	-50	-640000
6	1600	10	140	2240000	-60	-960000
7	1600	1	180	288000	-20	-32000
8	1600	1	190	304000	-10	-16000
9	1600	1	180	288000	-20	-32000
10	1600	2	170	544000	-30	-96000
11	1600	2	190	608000	-10	-32000
12	1600	2	180	576000	-20	-64000
13	1600	2	170	544000	-30	-96000
14	1600	3	170	816000	-30	-144000
15	1600	3	160	768000	-40	-192000
16	1600	3	190	912000	-10	-48000
X	25600	49	*175,00*	12992000	-400	-2688000

Table 6: Calculation of the amount of net revenue that was not affected by the business reputation of the IPP.

Department number	Ksr * Hsr	Tsr(N)	Wsr	V(N)
				col2* col3* col4
1	*2*	*3*	*4*	*5*
1	1600	30	200	9600000
2	1600	26	200	8320000
3	1600	18	200	5760000
4	1600	38	200	12160000
5	1600	10	200	3200000
6	1600	50	200	16000000
7	1600	20	200	6400000
8	1600	30	200	9600000
9	1600	35	200	11200000
10	1600	10	200	3200000
11	1600	10	200	3200000
12	1600	25	200	8000000
13	1600	12	200	3840000
14	1600	32	200	10240000
15	1600	42	200	13440000
16	1600	22	200	7040000
X	25600	410	*200,00*	131200000

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Table 7: Calculation of the amount of net revenue affected by the business reputation of the IPP.

Department number	Ksr*Hsr*W(N)	Tsr	V(N0dr) col2* col3	ΔV(DR)	V col4+ col5
1	*2*	*3*	*4*	*5*	*6*
1	320000	33	10560000	16000	10576000
2	320000	32	10240000	48000	10288000
3	320000	26	8320000	64000	8384000
4	320000	46	14720000	256000	14976000
5	320000	26	8320000	384000	8704000
6	320000	63	20160000	-864000	19296000
7	320000	23	7360000	96000	7456000
8	320000	35	11200000	176000	11376000
9	320000	37	11840000	112000	11952000
10	320000	14	4480000	64000	4544000
11	320000	14	4480000	128000	4608000
12	320000	30	9600000	176000	9776000
13	320000	18	5760000	160000	5920000
14	320000	40	12800000	256000	13056000
15	320000	51	16320000	288000	16608000
16	320000	32	10240000	512000	10752000
X	5120000	520	166400000	1872000	168272000

Table 8: Calculation of the amount of net revenue affected by the business reputation of the IPP.

Department number	V(+DR)	V(-DR)	V(N)	V(N) + ΔV(DR) col2+ col3+ col4	Tdr	Ksr*Hsr*W(N)	V(R)	V col5+col8
1	32000	-16000	9600000	9616000	3	320000	960000	10576000
2	96000	-48000	8320000	8368000	6	320000	1920000	10288000
3	192000	-128000	5760000	5824000	8	320000	2560000	8384000
4	400000	-144000	12160000	12416000	8	320000	2560000	14976000
5	1024000	-640000	3200000	3584000	16	320000	5120000	8704000
6	96000	-960000	16000000	15136000	13	320000	4160000	19296000
7	128000	-32000	6400000	6496000	3	320000	960000	7456000
8	192000	-16000	9600000	9776000	5	320000	1600000	11376000
9	144000	-32000	11200000	11312000	2	320000	640000	11952000
10	160000	-96000	3200000	3264000	4	320000	1280000	4544000
11	160000	-32000	3200000	3328000	4	320000	1280000	4608000
12	240000	-64000	8000000	8176000	5	320000	1600000	9776000
13	256000	-96000	3840000	4000000	6	320000	1920000	5920000
14	400000	-144000	10240000	10496000	8	320000	2560000	13056000
15	480000	-192000	13440000	13728000	9	320000	2880000	16608000
16	560000	-48000	7040000	7552000	10	320000	3200000	10752000
X	4560000	-2688000	131200000	133072000	110	5120000	35200000	168272000

The approbation of the presented methodology of forming the business reputation of the staff is presented to reflect the excess of the negative business reputation of the staff over the positive one is presented in Tables 9-14.

Final indicators based on the approbation of the presented methodology according to Example No. 2:

V = 162 240 000 rub.;

$V(_{+DR})$ = 480 000 rub.;

$V_{(-DR)}$ = – 4 640 000 rub.;

$\Delta V_{(DR)}$ = – 4 160 000 rub.;

K_{DRV} = – 2,56 %;

$K_{(+DR)}$ = + 0,30 %;

$K_{(-DR)}$ = – 2,86 %,

by:

$T_{(N)}$ = 440 people; $W_{(N)}$ = 200,00 rub/hour;

$T(_{+DR})$ = 30 people; $W_{(+PR)}$ = 210,00 rub/hour;

$T_{(-DR)}$ = 50 people; $W_{(-PR)}$ = 175,00 rub/hour;

Tsr = 520 people.

It should be noted that the problem of managing the company's value is put in the foreground before the management. In the perfectly competitive markets of the world, there is an increase in the capitalization of well-known companies. For future owners, investors, creditors, and partners of an economic entity, the assessment of the productivity of its personnel is of undoubted interest. It is clear that depending on its level, certain management decisions can be formed.

The proposed standard-production methodology, based on

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Table 9: Initial data for the formation of the methodology.

IPP	Tsr	Ksr	Hsr	Wsr	V
					col2*col3*col4*col5
16 departments	520	200	8	*195,00*	162 240 000

Table 10: Calculation of the amount of net revenue affected by the positive business reputation of the IPP.

Department number	Ksr * Hsr	T(+dr)	W(+pr)	Vs(+dr)	ΔW(+dr)	V(+DR)
				col2*col3* col4	col4-WN	col2*col3*col6
1	1600	4	210	1344000	10	64000
2	1600	1	210	336000	10	16000
3	1600	1	210	336000	10	16000
4	1600	1	210	336000	10	16000
5	1600	3	210	1008000	10	48000
6	1600	2	210	672000	10	32000
7	1600	2	210	672000	10	32000
8	1600	2	210	672000	10	32000
9	1600	1	210	336000	10	16000
10	1600	2	210	672000	10	32000
11	1600	1	210	336000	10	16000
12	1600	1	210	336000	10	16000
13	1600	1	210	336000	10	16000
14	1600	5	210	1680000	10	80000
15	1600	2	210	672000	10	32000
16	1600	1	210	336000	10	16000
X	25600	30	*210,00*	10080000	10	480000

Table 11: Calculation of the amount of net revenue affected by the negative business reputation of the IPP.

Depart-ment number	Ksr * Hsr	T(-dr)	W(-pr)	Vu(-dr)	ΔW(-dr)	V(-DR)
				col2* col3* col4	col4-WN	col2*col3*col6
1	1600	3	140	672000	-60	-288000
2	1600	2	140	448000	-60	-192000
3	1600	2	140	448000	-60	-192000
4	1600	2	140	448000	-60	-192000
5	1600	2	140	448000	-60	-192000
6	1600	2	140	448000	-60	-192000
7	1600	2	140	448000	-60	-192000
8	1600	1	140	224000	-60	-96000
9	1600	8	140	1792000	-60	-768000
10	1600	5	140	1120000	-60	-480000
11	1600	3	140	672000	-60	-288000
12	1600	4	140	896000	-60	-384000
13	1600	4	140	896000	-60	-384000
14	1600	3	140	672000	-60	-288000
15	1600	2	140	448000	-60	-192000
16	1600	5	160	1280000	-40	-320000
X	25600	50	*141,25*	11360000	-940	-4640000

Table 12: Calculation of the amount of net revenue that was not affected by the business reputation of the IPP.

Department number	Ksr * Hsr	Tsr(N)	Wsr	V(N)
				col2* col3* col4
1	1600	26	200	8320000
2	1600	29	200	9280000
3	1600	23	200	7360000
4	1600	43	200	13760000
5	1600	21	200	6720000
6	1600	59	200	18880000
7	1600	19	200	6080000
8	1600	32	200	10240000
9	1600	28	200	8960000
10	1600	7	200	2240000
11	1600	10	200	3200000
12	1600	25	200	8000000
13	1600	13	200	4160000
14	1600	32	200	10240000
15	1600	47	200	15040000
16	1600	26	200	8320000
X	25600	440	*200,00*	140800000

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Table 13: Calculation of the amount of net revenue affected by the business reputation of the IPP.

Depart-ment number	Ksr*Hsr*W(N)	Tsr	V(N0dr)	ΔV(DR)	V
			col2* col3		col4+ col5
1	320000	33	10560000	-224000	10336000
2	320000	32	10240000	-176000	10064000
3	320000	26	8320000	-176000	8144000
4	320000	46	14720000	-176000	14544000
5	320000	26	8320000	-144000	8176000
6	320000	63	20160000	-160000	20000000
7	320000	23	7360000	-160000	7200000
8	320000	35	11200000	-64000	11136000
9	320000	37	11840000	-752000	11088000
10	320000	14	4480000	-448000	4032000
11	320000	14	4480000	-272000	4208000
12	320000	30	9600000	-368000	9232000
13	320000	18	5760000	-368000	5392000
14	320000	40	12800000	-208000	12592000
15	320000	51	16320000	-160000	16160000
16	320000	32	10240000	-304000	9936000
X	5120000	520	166400000	-4160000	162240000

Table 14: Calculation of the amount of net revenue affected by the business reputation of the IPP.

Department number	V(+DR)	V(-DR)	V(N)	V(N) + ΔV(DR)	Tdr	Ksr*Hsr*W(N)	V(R)	V
				col2+ col3+ col4				col5+col8
1	64000	-288000	8320000	8096000	7	320000	2240000	10336000
2	16000	-192000	9280000	9104000	3	320000	960000	10064000
3	16000	-192000	7360000	7184000	3	320000	960000	8144000
4	16000	-192000	13760000	13584000	3	320000	960000	14544000
5	48000	-192000	6720000	6576000	5	320000	1600000	8176000
6	32000	-192000	18880000	18720000	4	320000	1280000	20000000
7	32000	-192000	6080000	5920000	4	320000	1280000	7200000
8	32000	-96000	10240000	10176000	3	320000	960000	11136000
9	16000	-768000	8960000	8208000	9	320000	2880000	11088000
10	32000	-480000	2240000	1792000	7	320000	2240000	4032000
11	16000	-288000	3200000	2928000	4	320000	1280000	4208000
12	16000	-384000	8000000	7632000	5	320000	1600000	9232000
13	16000	-384000	4160000	3792000	5	320000	1600000	5392000
14	80000	-288000	10240000	10032000	8	320000	2560000	12592000
15	32000	-192000	15040000	14880000	4	320000	1280000	16160000
16	16000	-320000	8320000	8016000	6	320000	1920000	9936000
X	480000	-4640000	140800000	136640000	80	5120000	25600000	162240000

the cost-benefit ratio, is one of the ways to assess the effectiveness of management, regardless of the form of ownership and the organizational and legal form of the organization. The co-measurement of costs and all the diverse results of production and economic activity implies the need to measure in monetary form not only costs but also the results of this activity. Currently, there is a need to apply the proposed author's assessment for such a level of management as an organization – the main subject of market relations. It is necessary to reorient the world theory and the accumulated practical experience in this area to solve new problems for making managerial decisions on this basis. Therefore, a better performance assessment is an effective tool for increasing the transparency and efficiency of the organization and its structural divisions.

Application of the variable cost allocation method in the standard-production methodology

When determining the limits of the company's growth, it is necessary to use the author's methodology to determine the change in cash flow from current activities under the influence of the business reputation factor of the IPP (Table 15).

Testing of the determination of changes in cash flow from current activities under the influence of the business reputation factor of the IPP is presented in the formulas and Tables 16-20.

The calculation of the net revenue, which was affected by the positive business reputation of the IPP, is given in formula 5 (4 560 000 rub.).

$$V(+DR) = Ksr * Hsr * T(+dr) * \Delta W(+dr) =$$

$$Ksr * Hsr * T(+dr) * (W(+pr) - W_{(N)}) \quad (5)$$

The calculation of the amount of net revenue affected by the negative business reputation of the IPP is given in formula 6 (–2 688 000 rub.).

$$V(-DR) = Ksr * Hsr * T(-dr) * \Delta W(-dr) =$$

$$Ksr * Hsr * T(-dr) * (W(-pr) - W_{(N)}) \quad (6)$$

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Table 15: Source data.

№	Indicator	Formula designation	Unit of measurement	Meaning
1	Net revenue	V	thousand rubles	168 272,000
2	Main costs and expenses (variable) related to IPP (16 departments – 520 people)	Z_{ppp}	thousand rubles	91 958,840
3	Average number of IPP employees	Tsr	people	520
4	The number of IPP that fulfilled the production plan according to the norm $W_{(N)}$	$T_{(N)}$	people	410
5	The number of IPP that increased the productivity of products from the norm $W_{(N)}$	$T(_{+DR})$	people	61
6	The number of IPP that reduced the productivity of products from the norm $W_{(N)}$	$T_{(-DR)}$	people	49
7	Average number of working days	Ksr	days	200
8	Average working shift duration	Hsr	hour	8
9	Average hourly output per worker	Wsr	rub/hour	202,25
10	Performance according to the norm or production plan	$W_{(N)}$	rub/hour	200,00
11	Productivity is higher than normal, due to a higher level of application of professional skills	$W_{(+PR)}$	rub/hour	244,375
12	Productivity is lower than normal, due to a lower level of application of professional skills	$W_{(-PR)}$	rub/hour	175,00
13	The amount of net revenue that was affected by the positive business reputation of the IPP	$V(_{+DR})$	thousand rubles	4 560,000
14	The amount of net revenue affected by the negative business reputation of the IPP	$V_{(-DR)}$	thousand rubles	– 2 688,000
15	The amount of the difference between the positive and negative business reputation of the IPP or the impact of business reputation on revenue net	$\Delta V_{(DR)}$	thousand rubles	1 872,000
16	Income tax	tax	%	0,24#

#Since January 1, 2009, the corporate income tax rate in the Russian Federation has been reduced from 24% to 20%.

Table 16: Calculation of the amount of net revenue affected by the business reputation of the IPP.

Department number	Ksr*Hsr*W(N)	Tsr	V(N0dr)	ΔV(DR)	V
			col2* col3		col4+ col5
1	320000	33	10560000	16000	10576000
2	320000	32	10240000	48000	10288000
3	320000	26	8320000	64000	8384000
4	320000	46	14720000	256000	14976000
5	320000	26	8320000	384000	8704000
6	320000	63	20160000	-864000	19296000
7	320000	23	7360000	96000	7456000
8	320000	35	11200000	176000	11376000
9	320000	37	11840000	112000	11952000
10	320000	14	4480000	64000	4544000
11	320000	14	4480000	128000	4608000
12	320000	30	9600000	176000	9776000
13	320000	18	5760000	160000	5920000
14	320000	40	12800000	256000	13056000
15	320000	51	16320000	288000	16608000
16	320000	32	10240000	512000	10752000
X	5120000	520	166400000	1872000	168272000

Table 17: Calculation of the amount of net revenue affected by the business reputation of the IPP.

Department number	V(+DR)	V(-DR)	V(N)	V(N) + ΔV(DR)	Tdr	Ksr*Hsr*W(N)	V(R)	V
				col2+ col3+ col4				col5+col8
1	32000	-16000	9600000	9616000	3	320000	960000	10576000
2	96000	-48000	8320000	8368000	6	320000	1920000	10288000
3	192000	-128000	5760000	5824000	8	320000	2560000	8384000
4	400000	-144000	12160000	12416000	8	320000	2560000	14976000
5	1024000	-640000	3200000	3584000	16	320000	5120000	8704000
6	96000	-960000	16000000	15136000	13	320000	4160000	19296000
7	128000	-32000	6400000	6496000	3	320000	960000	7456000
8	192000	-16000	9600000	9776000	5	320000	1600000	11376000
9	144000	-32000	11200000	11312000	2	320000	640000	11952000
10	160000	-96000	3200000	3264000	4	320000	1280000	4544000
11	160000	-32000	3200000	3328000	4	320000	1280000	4608000
12	240000	-64000	8000000	8176000	5	320000	1600000	9776000
13	256000	-96000	3840000	4000000	6	320000	1920000	5920000
14	400000	-144000	10240000	10496000	8	320000	2560000	13056000
15	480000	-192000	13440000	13728000	9	320000	2880000	16608000
16	560000	-48000	7040000	7552000	10	320000	3200000	10752000
X	4560000	-2688000	131200000	133072000	110	5120000	35200000	168272000

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Table 18: Calculation of net revenue.

Department number	T (+dr)	W (+pr)	Vs(+dr)	T (-dr)	W(-pr)	Vu(-dr)	Tsr (N)	Wsr	V(N)	Tsr	V
1	2	210	672000	1	190	304000	30	200	9600000	33	10576000
2	3	220	1056000	3	190	912000	26	200	8320000	32	10288000
3	4	230	1472000	4	180	1152000	18	200	5760000	26	8384000
4	5	250	2000000	3	170	816000	38	200	12160000	46	14976000
5	8	280	3584000	8	150	1920000	10	200	3200000	26	8704000
6	3	220	1056000	10	140	2240000	50	200	16000000	63	19296000
7	2	240	768000	1	180	288000	20	200	6400000	23	7456000
8	4	230	1472000	1	190	304000	30	200	9600000	35	11376000
9	1	290	464000	1	180	288000	35	200	11200000	37	11952000
10	2	250	800000	2	170	544000	10	200	3200000	14	4544000
11	2	250	800000	2	190	608000	10	200	3200000	14	4608000
12	3	250	1200000	2	180	576000	25	200	8000000	30	9776000
13	4	240	1536000	2	170	544000	12	200	3840000	18	5920000
14	5	250	2000000	3	170	816000	32	200	10240000	40	13056000
15	6	250	2400000	3	160	768000	42	200	13440000	51	16608000
16	7	250	2800000	3	190	912000	22	200	7040000	32	10752000
X	61	*244,375*	24080000	49	*175,00*	12992000	410	*200,00*	131200000	520	168272000

Table 19: Calculation of the amount of change in cash flow from current activities affected by the positive business reputation of the IPP.

Department number	T (+dr)	ΔW (+dr)	KZppp	Zppp (+DR)	V(+dr)	ΔCF(+DR) = (col6 – col5)* (1-tax)
1	2	10	0,143102	2,862	32000	24317,825
2	3	20	0,143102	8,586	96000	72953,475
3	4	30	0,143102	17,172	192000	145906,949
4	5	50	0,143102	35,776	400000	303972,811
5	8	80	0,143102	91,585	1024000	778170,395
6	3	20	0,143102	8,586	96000	72953,475
7	2	40	0,143102	11,448	128000	97271,299
8	4	30	0,143102	17,172	192000	145906,949
9	1	90	0,143102	12,879	144000	109430,212
10	2	50	0,143102	14,310	160000	121589,124
11	**2**	50	0,143102	14,310	160000	121589,124
12	**3**	50	0,143102	21,465	240000	182383,686
13	**4**	40	0,143102	22,896	256000	194542,599
14	**5**	50	0,143102	35,776	400000	303972,811
15	**6**	50	0,143102	42,931	480000	364767,373
16	**7**	50	0,143102	50,086	560000	425561,935
X	61	44,375	0,143102	407,841	4 560 000	+3 465 290,041

Table 20: Calculation of the amount of change in cash flow from current activities affected by the negative business reputation of the IPP.

Department number	T (-dr)	ΔW (-dr)	KZppp	Zppp (-dr)	V(-dr)	ΔCF(-DR) = (col6 +col5)
1	**1**	-10	0,077208	-0,772	-16000	-16000,772
2	**3**	-10	0,077208	-2,316	-48000	-48002,316
3	**4**	-20	0,077208	-6,177	-128000	-128006,177
4	**3**	-30	0,077208	-6,949	-144000	-144006,949
5	**8**	-50	0,077208	-30,883	-640000	-640030,883
6	**10**	-60	0,077208	-46,325	-960000	-960046,325
7	**1**	-20	0,077208	-1,544	-32000	-32001,544
8	**1**	-10	0,077208	-0,772	-16000	-16000,772
9	**1**	-20	0,077208	-1,544	-32000	-32001,544
10	**2**	-30	0,077208	-4,632	-96000	-96004,632
11	**2**	-10	0,077208	-1,544	-32000	-32001,544
12	**2**	-20	0,077208	-3,088	-64000	-64003,088
13	**2**	-30	0,077208	-4,632	-96000	-96004,632
14	**3**	-30	0,077208	-6,949	-144000	-144006,949
15	**3**	-40	0,077208	-9,265	-192000	-192009,265
16	**3**	-10	0,077208	-2,316	-48000	-48002,316
X	49	-25,000	0,077208	-129,709	-2 688 000	-2 688 129,709

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The calculation of the amount of net revenue, which was not affected by the business reputation of the IPP, is given in formula 7 (131 200 000 rub.).

$$V(N) = Ksr * Hsr * Tsr(N) * Wsr \quad (7)$$

$$KZppp = Zppp / (Tsr * W_{(N)}) \quad (8)$$

Variable cost distribution coefficients (KZppp) are calculated as the ratio of the amount of revenue that was affected in a certain way by business reputation to the total amount of revenue (Tables 21, 22).

where:

$\Delta CF(DR)$ – change in cash flow (the difference between the amounts of receipts and payments) from current activities under the influence of the business reputation factor IPP;

$\Delta CF(+DR)$ – positive cash flow resulting from the application of a higher level of application of the professional skills of the IPP compared to the norm or production plan;

$\Delta CF(-DR)$ – negative cash flow resulting from the application of a lower level of application of the professional skills of the IPP compared to the norm or production plan.

It should be noted that the problem of managing the company's value is put in the foreground before the management. In the perfectly competitive markets of the world, there is an increase in the capitalization of well-known companies. As a result, it is possible to manage the process of forming a business reputation only after its specific measurement, since ignoring the value of the business reputation of the company's human capital limits the objectivity of making decisions on investing in the company's business. In addition, effective business reputation management is an effective tool for increasing the transparency and efficiency of the organization and its structural divisions. For the practical application of this author's methodology, it is necessary to make appropriate changes to international financial reporting standards and recommend the use of this methodology to audit companies during the next audit [8].

Table 21: Calculation of variable cost distribution coefficients.

Formula	Result
KZppp(+dr) = Vs(+dr) / V *KZppp(+dr)* = 24 080 000 / 168 272 000	0,143102
KZppp(-dr) = Vs(-dr) / V *KZppp(-dr)* = 12 992 000 / 168 272 000	0,077208
KZppp(N) = Vs(N) / V *KZppp(N)* = 131 200 000 / 168 272 000	0,779690
KZppp = KZppp(-dr) + KZppp(+dr) + KZppp(N) *KZppp* = 0,143102 + 0,077208 + 0,779690	1,00

Table 22: Calculation of variable costs associated with changes in cash flow from current activities under the influence of the business reputation factor IPP.

Formula	The result, thousand rubles
*Zppp(+dr) = T(+dr) * ΔW(+dr) * KZppp(+dr)*	407,841
ΔCF(+DR) = (V(+dr) - Zppp(-dr)) – (1 – tax)	3 465 290,041
*Zppp(-dr) = T(-dr) * ΔW(-dr) * KZppp(-dr)*	– 129,709
ΔCF(-DR) = V(-dr) + Zppp(-dr)	– 2 688 129,709
ΔCF(DR) = ΔCF(+DR) + ΔCF(-DR) *ΔCF(DR)* = 3 465 290,041 + (-2 688 129,709)	+ 777 160,332

At the same time, it should be noted that knowledge and information are very critical in terms of their application. It is well known that many firms have gaps between what they know and what they do. Therefore, when assessing the potential profitability of a company, it is necessary to take into account not only its capitalization, the dynamics of consumer requirements, and so on, but also, first of all, the business reputation of the company's human capital.

CONCLUSION

As a result of the study, the following tasks were solved:

1. The author's conceptual apparatus for assessing the business reputation of industrial and production personnel is presented, which allows to formulate the types of business reputation of industrial and production personnel.

2. A comprehensive methodology for evaluating the performance of industrial and production personnel (the standard-production methodology) is presented, which contributes to the formation of accounting and information support for the analysis of the activities of both structural divisions, responsibility centers, business segments, and commercial organizations as a whole. The author's standard-production methodology makes it possible to assess the business reputation of industrial and production personnel.

The use of the author's methodology is necessary for:

- Owners of commercial organizations – to control the process of increasing the company's value;
- Managers of commercial organizations – in order to optimize management decision-making processes;
- Employees of commercial organizations – when determining the coefficient of each employee's personal contribution to the company's growth;
- Investors – in order to consider the development prospects of organizations when making decisions about the application of their investment flows;
- To third-party organizations – when evaluating the reliability of potential partners.

The use of methodological aspects of the author's methodology will improve both the effectiveness of the management system of commercial organizations and the effectiveness of their activities as a whole.

Business efficiency has always been the focus of attention of managers, economists and researchers. This is an actual problem, it is the basic subject of the study of economic science and practice.

The global financial and economic crisis of 2020, which the author previously wrote about [9-12], the bursting of the financial bubble in the stock markets, the bankruptcy of many companies have put the problem of evaluating the effectiveness of the company's activities in the center of attention of the world community of economists once again.

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