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GLOBAL EXPERIENCE IN USING INTELLECTUAL CAPITAL AS A STRATEGIC RESOURCE

СВІТОВИЙ ДОСВІД ВИКОРИСТАННЯ ІНТЕЛЕКТУАЛЬНОГО КАПІТАЛУ ЯК СТРАТЕГІЧНОГО РЕСУРСУ

The article presents a comprehensive analysis of global practices in leveraging intellectual capital as a key strategic resource for sustainable economic growth, innovation-driven development, and enhanced competitiveness of nations and corporations in a globalized environment. It is emphasized that, in the context of the knowledge economy, priorities have shifted from traditional tangible assets to intangible ones — primarily human potential, organizational knowledge, innovation capacity, and customer relationships. The study generalizes the experiences of countries that have consistently implemented intellectual capital development policies, including Sweden, Japan, the United States, Singapore, Finland, Israel, and selected EU member states, where intellectual capital is recognized as a catalyst for socio-economic transformation. A typology of approaches to intellectual capital management under different institutional conditions is provided, highlighting the role of public policy, investment in education and science, digital infrastructure development, innovation ecosystems, and human capital formation as core components of intellectual resources. Contemporary tools for the accounting, evaluation, and monitoring of intellectual capital are outlined, including non-financial reporting, rating systems, and integrated corporate reporting frameworks. Barriers to effective utilization of intellectual capital are identified, such as institutional instability, lack of unified evaluation methodologies, limited financing of knowledge-intensive projects, and insufficient levels of digital literacy. The study substantiates the relevance of adapting international practices to the transitional economic context of Ukraine, where the development of intellectual capital may serve as a foundation for increasing labor productivity, boosting entrepreneurship, modernizing governance practices, and implementing digital integration strategies into the European economic space. The article offers systemic recommendations for creating an institutional environment conducive to the accumulation, development, and effective use of intellectual capital across all governance levels — from national to corporate.

Keywords: intellectual capital, strategic resource, knowledge economy, innovative development, digital transformation, international experience, knowledge management, competitiveness.

У статті здійснено комплексний аналіз світового досвіду використання інтелектуального капіталу як ключового стратегічного ресурсу забезпечення сталого економічного зростання, інноваційного розвитку та конкурентоспроможності країн і корпорацій у глобалізованому середовищі. Визначено, що в умовах переходу до економіки знань відбувається зміщення пріоритетів із традиційних матеріальних ресурсів на нематеріальні активи, зокрема на людський потенціал, організаційні знання, інноваційну активність і взаємовідносини з клієнтами. Узагальнено досвід країн, які послідовно реалізують політику розвитку інтелектуального капіталу, зокрема Швеції, Японії, США, Сінгапуру, Фінляндії, Ізраїлю, а також країн ЄС, де інтелектуальний капітал визнається каталізатором соціально-економічних трансформацій. Здійснено типологізацію підходів до управління інтелектуальним капіталом у різних інституційних середовищах, розкрито роль державного регулювання, інвестицій в освіту, науку та цифрову інфраструктуру, формування екосистеми інновацій, розвитку людського капіталу як основного елемента інтелектуального ресурсу. Окреслено сучасні інструменти обліку, оцінки та моніторингу

інтелектуального капіталу, серед яких: нефінансова звітність, рейтингові системи, інтегроване корпоративне звітування. Виявлено бар'єри, що стримують ефективне використання інтелектуального капіталу, зокрема: інституційна нестабільність, відсутність єдиної методології оцінки, обмеженість у фінансуванні інтелектуальних проєктів, недостатній рівень цифрової грамотності. Обґрунтовано доцільність адаптації міжнародного досвіду до умов трансформаційної економіки України, де розвиток інтелектуального капіталу може стати основою підвищення продуктивності праці, активізації підприємництва, модернізації управлінських практик і реалізації стратегії цифрової інтеграції в європейський економічний простір. Запропоновано системні рекомендації щодо створення інституційного середовища, сприятливого для акумулювання, розвитку й ефективного використання інтелектуального капіталу на всіх рівнях управління – від державного до корпоративного.

Ключові слова: інтелектуальний капітал, стратегічний ресурс, економіка знань, інноваційний розвиток, цифрова трансформація, міжнародний досвід, управління знаннями, конкурентоспроможність.

Formulation of the problem. In the context of scientific and practical research into the management of social and labour relations, it is necessary to critically rethink the conceptual and methodological foundations of human resource management, from a broad cognitive perspective, a comparative characterisation of the scientific heritage of classical and neoclassical economic schools, a study of their epistemological advantages and disadvantages, as well as the organisational and consumer capital of modern economic entities. At the present stage of development of social and labour relations, scientific and practical issues of improving the economic efficiency of managing the processes of formation and development of intellectual capital of Ukrainian economic entities and stimulating human resource management are, on the one hand, the only factors and guarantees of achieving sustainable scientific and technological progress of the state, and the unhindered progressive development of the domestic knowledge economy on the other.

Analysis of recent achievements and publications. The effectiveness of managing the national economy in general and the business environment in particular is rightly identified as a key factor in socio-economic development, requiring constant attention from the state, the scientific community and civil society institutions [1–8]. In particular, the works of Ukrainian researchers such as Kharlamov A., Kharlamova T., Yegorov I., and Chukhno A. emphasise the need to improve economic policy in the field of entrepreneurship based on the principles of innovation, competitiveness, and effective use of human capital.

The effective development of social and labour relations, which play a fundamental role in ensuring scientific, technical and innovative progress, is only possible with the targeted formation of intellectual, human, organisational and consumer capital at the enterprise level. These issues are covered in the scientific research of such domestic scientists as Zinovieva I., Deineko L., Kolot A., Libanova E., Kuznetsova I., who substantiate the socio-economic nature of human capital in a transitional economy.

The essential structural aspects of management as a field of activity aimed at achieving goals through the

effective use of resources are revealed in the works of foreign scientists – Peter Drucker, G. Mintzberg, T. Peters, R. Waterman – and are reflected in the domestic scientific developments of Ilyashenko S., Mykytyuk V., Shevchenko O., Yaroshenko I. Organisational models of personnel management adapted to the conditions of Ukrainian enterprises are analysed in the works of Belkina N., Blonska I., Tulenkov M., Prokopenko O., who also study the impact of decentralisation, digitalisation and globalisation on the human resource management system. The theoretical and applied aspects of developing the creative and innovative potential of personnel in modern conditions are considered in the works of Lukyanets T., Repina I., Kalina I., while the problems of lifelong learning and competence formation are studied by Kalashnikov O., Andrushchenko V., V. Lugovoy. The issues of the functioning of corporate universities, knowledge generation and the development of unique staff competencies are analysed in the works of I. Goliyad, O. Karpenko and N. Tkachenko, who emphasise the importance of institutional support for continuous professional development.

The issue of increasing the competitiveness of enterprises through the development of human capital and educational and innovative activities is raised in the works of M. Bublik, I. Shevchenko, S. Kozlovsky, and M. Dolishny, which propose an integrative approach to the formation of intellectual resources.

Conceptual provisions on the development of human capital as a key factor in national competitiveness are presented in the works of Savruk O., Knyazeva E., Panchishina O., and the phenomenon of its interaction with social and structural capital is analysed in the context of the knowledge economy in the works of Mazaraky A., Vynnychenko M., and Galchynsky A.

In general, contemporary Ukrainian scientific thought, in close connection with foreign research, forms a comprehensive vision of the innovative development of the national economy based on strategic management of human capital, knowledge, and creative resources.

The purpose of the article is to study the global experience of formation and use of intellectual

capital as a strategic resource of economic development, to summarise effective models of its management in different countries, and to substantiate the possibilities of adapting the best practices to the conditions of Ukraine's transformational economy.

Presentation of the main material. According to our scientific understanding, labour and human resource management is a relatively autonomous, unified field of socio-economic knowledge that combines the polymorphism of managerial ideological and worldview guidelines and actions through which the mutual social and labour relations between managers and employees are expressed, stimulating them to acquire unique competencies, scientific and theoretical knowledge, practical and applied skills and abilities aimed at improving the quality of human resources of high-tech economic entities, forming and developing their intellectual, human, organisational and consumer capital, on the one hand, and acting as a guarantor of the sustainable progressive development of the domestic knowledge economy and innovative post-industrial society, on the other. The substantive content of modern labour and human resource management is most fully reflected in the conceptual and categorical interpretation of Ronald Falmer, who proposed the following definition: "Human resource management is a set of social and labour ideas, economic methods and processes that enable organisations to achieve their strategic goals in the shortest possible time and using the most effective methods" [1]. The conceptual and methodological foundations of labour and human resource management as an art of management and an element of universal human culture are proposed in the scientific and practical research of representatives of the classical and neoclassical schools [3], namely: Barta K., who argued for the need to humanise management and introduce social and labour norms and restrictions into the management of human resources in enterprises; Marx K., who formulated the methodological foundations of the theory of surplus value and proposed scientific and practical tools for researching social and labour relations; Lenda P., who interpreted management as a socio-economic art and confirmed the relevance of moral and ethical criteria for human resource management and staff motivation; McGregor D., who created the scientific and practical basis of social psychology and, with the help of theories "X" and "Y", laid the foundation for the study of the intellectual capital of employees. The research results of A. Weismann, who focused on the phenomenon of uniting employees on the basis of the socio-economic development strategy of the company, are fully consistent with the scientific ideas of the above-mentioned and many other scientists who are the founders of modern labour and human resource management. Gantt R., who developed computational and analytical tools for

production planning (Gantt charts) and the conceptual and methodological foundations of leadership theory; and A. Maslow, who broadened the horizons of traditional economic knowledge, proposed a hierarchical differentiation of human needs, and developed the instrumental and methodological prerequisites for theories of humanistic psychology, motivation, and consumer behaviour. Based on a critical rethinking of empirical and factual information characterising the socio-economic features of human resource management, Monsterberg G., the founder of the theory of psychotechnics, adapted the conceptual and methodological postulates of classical management to the specifics of the educational, research and production and economic spheres of activity of modern enterprises and actually faced the problems of the formation and development of intellectual, human and organisational capital of knowledge-intensive high-tech economic entities, as well as the quality of training, education and professional suitability of their personnel. No less important, in the context of researching the conceptual and methodological foundations of labour and human resource management, is the scientific and practical contribution of Owen R., who significantly enriched the conceptual and terminological apparatus of economic science, demarcated the boundaries of state intervention in the production and economic activities of corporations, formulated the social and labour principles of employment and combating unemployment, and was one of the creators of the socio-economic theory of crises. Fully sharing the socio-economic beliefs of Owen R., French scientist Fayol A. [5] – the founder of the administrative school of management – introduced into scientific circulation the conceptual and categorical definitions of "division of labour", "authority and responsibility", "labour discipline", "single leadership and collegiality", "centralisation and decentralisation of authority", "hierarchy of authority", "social and labour initiative", and "corporate responsibility", thereby directly addressing issues related to the formation and development of organisational and human capital in high-tech industrial enterprises. A unique conceptual and methodological contribution to the development of human resource management was made by the American scientist, author of the theory of work organisation and management, Taylor F.W. [4], who developed the prototype of the modern mechanism of vocational and technical training, retraining and advanced training of personnel, and the formation of intellectual capital of knowledge-intensive economic entities.

The scientific and practical results obtained by many scientists – representatives of classical and neoclassical areas of economics and management – form the basis of modern conceptual methodological and practice-oriented research on human resource management of business entities.

Some scholars emphasise the study of the imperative economic importance of labour resources, stating: "Labour, labour resources, is an integral element of the production process. Even with high rates of scientific and technological progress, production is still impossible without labour resources. The importance of improving the quality and efficiency of labour resources is that without it, the national economy cannot function competitively".

In further theoretical and empirical studies of social and labour management, various aspects of human resource management are subjected to comparative characterisation and critical rethinking, particularly in a broad epistemological perspective and in the development of intellectual, organisational and consumer capital of modern high-tech economic entities. In this context, it would not be an exaggeration

to state the fact of an in-depth scientific and practical interpretation of the economic efficiency of management decisions aimed at improving the quality of human resources, training, retraining, professional training and upgrading of personnel, acquisition of unique competencies, theoretical and methodological knowledge and practical and applied skills, experience and skills. The substantive content of these and many other methodologically priority socio-economic aspects of management has been studied by the scientific community of domestic scientists who are the founders of the neoclassical domestic school of economics and management.

The most important theoretical and methodological directions of development of social and labour management in the research of scientific schools are systematised by us in Table 1.

Table 1

Conceptual and methodological directions of research on the process of human resource and intellectual capital management in Ukrainian and foreign neoclassical schools

Theoretical and methodological direction	Representatives of the academic school	Conceptual framework for studying the process of managing human resources and intellectual capital of enterprises	The most important theoretical and methodological shortcomings
Neoclassical economic school	Alfred Marshall, Paul Samuelson	Focus on economic efficiency, motivation through material incentives, market laws and optimal allocation of resources	Ignoring complex socio-psychological factors, limited understanding of human capital as an intangible asset
Human capital theory	Gary Becker, Theodore Schultz	Human resources are considered as capital investments; emphasis on the importance of education, training, development for productivity	Underestimating the role of organisational culture and informal knowledge, limitations in accounting for social capital
Ukrainian school of personnel management	Oleksandr Vlasov, Viktor Lytvyn, Ihor Mazur, Liudmyla Koval, Natalia Kozlova	Combination of classical management theories with the Ukrainian context, attention to motivation, personnel policy, development of human resources potential	Insufficient consistency in approaches to intellectual capital assessment, poor integration with innovative technologies and knowledge management methods
School of intellectual capital and knowledge management	Thomas Stewart, Peter Drucker, Marcus Bock, Volodymyr Panasyuk (Ukraine)	Intellectual capital as a set of human, structural and social assets; knowledge management as a basis for competitiveness; formalisation of processes of accumulation, preservation and transfer of knowledge	Imperfection of methods for quantifying intangible assets; difficulty in integrating intellectual capital into traditional management systems
Psychological and social approaches to human resource management	Iryna Prokopenko, Oksana Shevchenko, Yuriy Kovalenko (Ukraine)	Emphasis on motivation, leadership, psychological climate, corporate culture as factors of human capital management efficiency	Often subjective research methods; difficulty in formalising results in management systems
Integrative approaches to human resource and intellectual capital management	Oleksandr Matveev, Natalia Shapoval (Ukraine)	Combination of economic, social and technological aspects of management; systematic approach to development of human resources and intellectual capital of enterprises	Insufficient quantitative basis for practical implementation; lack of universal models for different industries

Source: systematised by the author

Scientific and practical research by the above-mentioned and many other researchers of modern social and labour relations forms the basis of the process of managing human resources and intellectual capital of modern high-tech economic entities as a multi-criteria socio-economic mechanism.

Focusing on the socio-economic, spiritual, moral and other aspects of managing the formation and development of human capital at the stage of evolution of the national knowledge economy, O. Shevchenko in his work "Innovative Education System and Human Capital Development" rightly points out that "underestimation of the importance of issues related to human capital carries the threat of irreversible consequences for our country, weakening its economic security and preventing it from overcoming the technological gap with the leaders of innovative development" [6]. The algorithm of managerial decision-making related to the formation and development of human capital of organisations is interpreted in Fig. 1.

Management decision-making related to the formation and development of human capital of organisations traditionally involves the following socio-economic iterations: setting a socio-labour task; collecting information on the quality of human resources; studying educational, social, labour, organisational, economic and other factors of human capital management; characterisation of alternative solutions to human capital management; selection and practical implementation of the optimal solution to human capital management.

Conclusions. Summarising the scientific and practical study of the conceptual and methodological

foundations, substantive content and conceptual and categorical definitions of modern management of labour and human resources of organisations, the following should be stated.

Management of labour and human resources is a relatively autonomous unified field of socio-economic knowledge, united by the polymorphism of managerial ideological and ideological guidelines and actions, through which mutual social and labour relations of the manager and performers are expressed, encouraging them to achieve the set production and economic tasks. It also stimulates the training and educational activities of personnel, the acquisition of unique competences, scientific and theoretical knowledge of the resources of high-tech business entities, the formation and development of their intellectual, human, organisational and consumer capital, on the one hand, and which are the guarantors of sustainable progressive development of the national knowledge economy and innovative post-industrial society, on the other.

The most important scientific and methodological directions of development of social and labour management are as follows: theory of management of social and labour relations; theory of human relations; theory of motivation and socio-economic behaviour of consumers; theory of scientific management and labour organisation; theories of psychophysics and psychotechnics of management. The theory of economic efficiency of management, in the context of which the conceptual, methodological and practice-oriented foundations of human resources management in general and the processes of formation and development of intellectual capital in particular were developed.

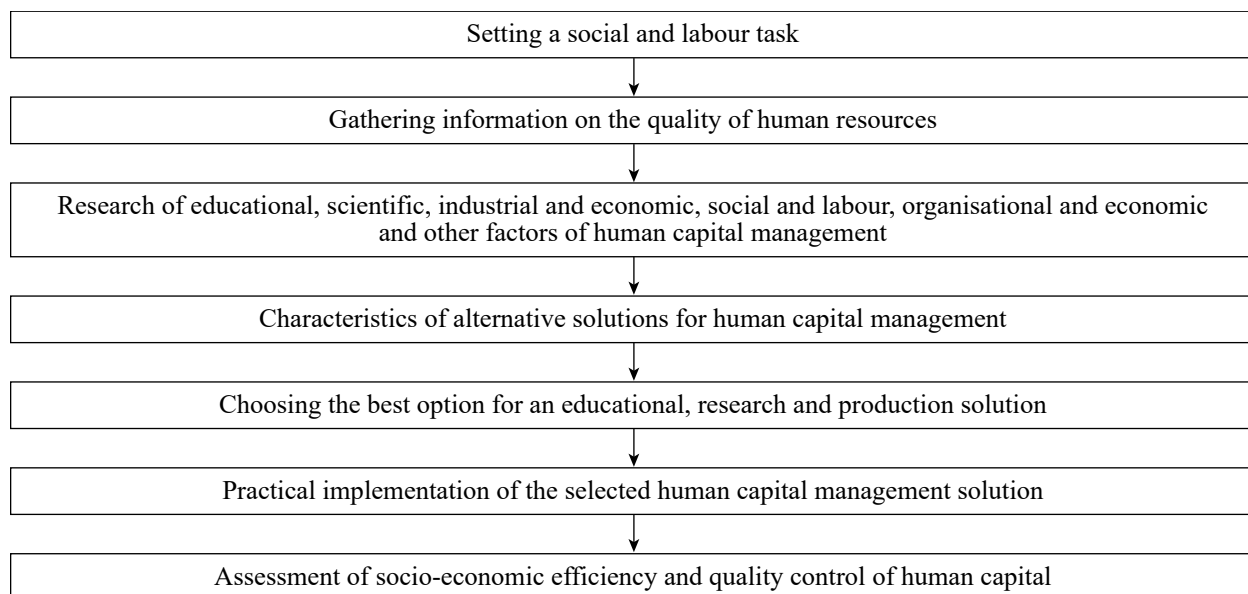


Fig. 1. Instrumental and methodological algorithm for decision-making on human capital management in organisations

Source: compiled by the author

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