

Abstract of the Article
"Labour-Related Costs: Essence and Classification"
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Under present-day conditions of providing permanent socio-economic development of the country and aspiration of domestic enterprises to meet the case of world environment in relation to an effective business, the effective management of personnel is emphasized, that is why the important task for the enterprise management becomes the awareness of leading role of personnel and the formation of the newest vision of problem of labour-related costs determination. The analysis of statistical information of state statistics committee of Ukraine confirms a small specific gravity of labour-related costs (unlike the European countries) which makes approximately 10 % of transaction costs. For this reason the understanding of all the components of labour-related costs is becoming urgent, that will favour the reasonable dividing of labour-related costs for the purpose of optimization on the part of enterprise management.

Authors consider the essence of labour-related costs. They analyze subsystems of personnel management with the purpose of exposure of classification signs of labour-related costs. There has been proposed the definition of labour-related costs category on the basis of grouping of subsystems from the position of labour-related costs and analysis of various approaches. There has been developed the classification of labour-related costs according to such subsystems of personnel management: a subsystem of payment of labour and social measures, a subsystem of personnel planning and marketing, a subsystem of personnel selection and hire, a subsystem of personnel estimation and accounting, a subsystem of personnel development, a subsystem of personnel stimulation, a subsystem of social development and a subsystem of working conditions organization.

Thus, the scientific grounds of definition of labour-related costs and reasonable division of costs in the context of analyzed subsystems will allow the management not only to define the hidden reserves of enterprise in relation to labour-related costs but also to manage costs with the purpose of their optimization.