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MODEL FOR ASSESSING THE FEASIBILITY OF OUTSOURCING KNOWLEDGE IN THE PROCESS OF DEVELOPING CORPORATE AND SOCIAL RESPONSIBILITY OF PERSONNEL OF INTEGRATED BUSINESS STRUCTURES

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INTRODUCTION. The basis of the processes of formation and increase of intellectual capital is the attraction and development of intellectual resources of personnel, which is the basis of the competitiveness of integrated business structures. In conditions of martial law, personnel development becomes the basis of strategic orientation to strengthen the competitive advantages of domestic business, which determines the special relevance of the study.

THE HYPOTHESIS OF THE STUDY is to model the assessment of the feasibility of outsourcing knowledge in the process of developing corporate and social responsibility of personnel in the studied business entities.

THE PURPOSE OF THE STUDY is to assess the feasibility of outsourcing knowledge in the process of developing corporate and social responsibility of personnel of integrated business structures.

METHODS of systematization, generalization, comparison, economic modeling, program-target, situational analysis.

CONCLUSIONS. The development of corporate social responsibility of personnel is based on the principles of systemic and process approaches and takes into account the

manifestation of the human factor, considering the intellectual capabilities of the employee as a resource, the achieved goals as a result, and the public perception of the activity as a reputation. According to the proposed model, the activities of subjects at all levels are reduced to the transformation of: resources – the basis of the business – into results and reputation; results – into resources and reputation; the reputation that has been formed – into a resource of "trust" of society in the company, its capabilities and achieved results. The proposed approach allows you to study different strategies for the development of integrated business structures and explains the trends and features of the interaction of subjects in a competitive environment. Each component of the concept changes over time and is subject to the actions of many factors. This allows you to study the dynamics of the development of integrated business structures, characterizing different situations that differ in the values of the resource, result and reputation.

KEYWORDS: outsourcing; intellectual assets; intellectual potential; intellectual resources; intellectual capital; integrated business structures; corporate social responsibility; competitiveness; commercialization; reputation; strategy.

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МОДЕЛЬ ОЦІНКИ ДОЦІЛЬНОСТІ АУТСОРСИНГУ ЗНАНЬ В ПРОЦЕСІ РОЗВИТКУ КОРПОРАТИВНО-СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ ПЕРСОНАЛУ ІНТЕГРОВАНИХ БІЗНЕС СТРУКТУР

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ВСТУП. Основа процесів формування і примноження інтелектуального капіталу – це залучення та розвиток інтелектуальних ресурсів персоналу, який є основою конкурентоспроможності інтегрованих бізнес структур. В умовах воєнного стану розвиток персоналу стає основою стратегічної орієнтації на посилення конкурентних переваг вітчизняного бізнесу, що обумовлює особливу актуальність дослідження.

ГІПОТЕЗА ДОСЛІДЖЕННЯ полягає в моделюванні оцінювання доцільності аутсорсингу знань в процесі розвитку корпоративно-соціальної відповідальності персоналу в досліджуваних суб'єктах бізнесу.

МЕТОЮ ДОСЛІДЖЕННЯ є доцільність аутсорсингу знань в процесі розвитку корпоративно-соціальної відповідальності персоналу інтегрованих бізнес структур.

МЕТОДИ ДОСЛІДЖЕННЯ систематизації, узагальнення, порівняння, економічного моделювання, програмно-цільовий, ситуаційного аналізу.

РЕЗУЛЬТАТИ. Розвиток корпоративно-соціальної відповідальності персоналу ґрунтується на принципах системного і процесного підходів і враховує прояв людського чинника, розглядаючи інтелектуальні можливості працівника як

ресурс, виконані цілі як результат, а громадське сприйняття діяльності як репутацію. Згідно запропонованої моделі діяльність суб'єктів усіх рівнів зводиться до перетворення: ресурсів – основи бізнесу – в результати і репутацію; результатів – в ресурси і репутацію; репутації, що сформувалася, – в ресурс «довіри» суспільства до фірми, її можливостей і досягнутих результатів.

Запропонований підхід дозволяє досліджувати різні стратегії розвитку інтегрованих бізнес структур і пояснює тенденції і особливості взаємодії суб'єктів в конкурентному середовищі. Кожна складова концепції змінюється в часі і схильна до дій багатьох чинників. Це дозволяє досліджувати динаміку розвитку інтегрованих бізнес структур, характеризуючи різні ситуації, що відрізняються значеннями ресурсу, результату і репутації.

КЛЮЧОВІ СЛОВА: аутсорсинг; інтелектуальні активи; інтелектуальний потенціал; інтелектуальні ресурси; інтелектуальний капітал; інтегровані бізнес структури; корпоративно-соціальна відповідальність; конкурентоспроможність; комерціалізація; репутація; стратегія.

Statement of the problem and its relation to important scientific and practical tasks. Recently, integrated business structures are increasingly using the services of consulting companies and transferring some of their functions to third-party enterprises. The essence of the processes taking place is the transfer of knowledge (not information) and the acceleration of the process of formation and commercialization of intellectual capital. The study has developed a model that allows assessing the feasibility of outsourcing knowledge in the process of personnel development.

The purpose of the study is to model the assessment of the feasibility of outsourcing knowledge in the process of developing corporate social responsibility of personnel of integrated business structures.

Analysis of recent publications on the problem. Recently, integrated business structures are increasingly using the services of consulting companies and transferring some of their functions to third-party enterprises. The essence of the processes taking place is the transfer of knowledge (not information) and the acceleration of the process of formation and commercialization of intellectual capital. The study has developed a model that allows assessing the feasibility of outsourcing knowledge in the process of personnel development.

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Statement of the main results and rationale. The outsourcing market is currently experiencing a phase of rapid growth, which entails the emergence of a number of new professions and types of business. As a rule, these are either very low-paid and low-prestige types of work or highly specialized professions, where maintaining the necessary professional level of employees or their workload for the organization is problematic. In the second case, intellectual potential is attracted on the basis of outsourcing.

P. Drucker noted that in the near future most companies will have to face a situation where 40% of their employees will be non-permanent, working under temporary contracts, or receiving salaries from suppliers, outsourcing specialists (Drucker & Cohen, 2007).

For integrated business structures, outsourcing is becoming one of the effective forms of industrial restructuring, in addition to the creation of subsidiaries, which has become traditional, on the basis of the main one.

The goals of outsourcing: increasing productivity, reducing production costs, gaining access to new markets and technologies, which generally

contributes to business efficiency. The reasons for the feasibility of a science-intensive industrial enterprise's transition to outsourcing may be:

- underutilization of production (the possibility of using equipment only for a few shifts per quarter);
- lack of own expensive equipment (the purchase of which is impractical);
- seasonal fluctuations in demand for products;
- high dynamism of innovation processes, which is manifested in the constant updating of its elements (research, development and production facilities, technologies, schematic and design solutions, information flows, etc.);
- high transaction costs;
- the need to obtain complete and reliable information about a new direction in the shortest possible time;
- the presence of so-called "non-core assets", which create a certain cost burden, affecting the cost price and market price of science-intensive products and, ultimately, the efficiency indicators of the enterprise.

The experience of various enterprises shows that outsourcing allows to reduce by 50% or more the expenses on the corresponding processes of enterprises connected with manufacture of the science-intensive products and provision of services (Drucker & Cohen, 2007; Drucker et al., 2008).

In the context of consideration of issues of management of formation and development of intellectual assets, problems of management of "transaction costs" become especially urgent.

In his work P. Drucker notes that from the established price of the goods the producer receives only 15–25%, the remaining 75–85% go to owners of market infrastructure (trade, advertising, sales channels, communication with consumers, transportation and storage, after-sales service and so on), that is, to owners of so-called "market IA" (Drucker et al., 2008). From this, in particular, follows the necessity for any company to develop relations with consumers who become part of its intellectual capital.

Let us consider in more detail the concept of "Transaction costs". It was first revealed in the work of the future Nobel Prize winner in economics R. Coase "The Nature of the Firm", which was published in 1937. The economist was the first to draw attention to the fact that the size and structure of firms' activities are not determined by the mechanism of prices formed in the market, but depend on other factors. In his works, R. Coase explains outsourcing based on an economic criterion – transaction costs (Coase, 1994). According to his concept, it is necessary to learn to compare transaction costs within the company with the corresponding costs on the market, that is, outside it, and

based on this analysis to decide on the issue of outsourcing any activity that the company must carry out within the framework of its business.

In the work (Coase, 1994) it is noted that in the cost of the final knowledge-intensive product, an increasing proportion of those activities that are directly related to the service stage are occupied by:

- creation of a new product, engineering;
- marketing, advertising, promotion of the product to the market;
- transportation, logistics;
- finance, information systems;
- consulting, accounting, auditing.

Thus, in the process of implementing innovative projects, the intellectual potential is directed to solving diverse business tasks, the implementation of which entails the emergence of transaction costs that create added value. At the same time, the main resources of key specialists must be directed to where there are the greatest opportunities, and the weaknesses must be transferred to those for whom this problem is a strong point of the activity.

It should be noted that many researchers and practitioners point to numerous dangers associated with the use of outsourcing, and the danger of transferring important functions to other companies; the threat of loss of management experience; training of other people's specialists instead of their own; leakage of important information; special requirements for the contractual Discipline and the increase in risks associated with their non-fulfillment, and the like.

However, economic feasibility in many cases outweighs these risks and fears on the scales of making management decisions. The scientific and practical literature studied by the author does not contain a single algorithm for determining the economic feasibility of attracting intellectual potential on the basis of outsourcing.

Let us reveal the content of the proposed model in more detail.

1. Definition of the target intellectual asset (hereinafter referred to as IA). At this stage of developing a management solution, the task is set, that is, the definition of a given result, the role of which can be a specific technology, procedure or process.

2. Determination of the ratio of the target IA to the key competencies of the business. The answer to this question is crucial for further determining the feasibility of attracting intellectual potential on the basis of outsourcing. It should be noted that it is inappropriate to transfer key, strategically significant IA to outsourcing, since in the case of transfer, the company, in fact, pays the

outsourcing organization twice and loses its competitive position. The opposite situation occurs with secondary, non-core, IA that provide, which could bring more income if the company paid due attention to them.

3. Assessment of the availability of the necessary IP to create a target IA. At this stage, management collects information about the existing IP and the possibility of its use to solve the task of creating a target AI. If the necessary IP is available, management proceeds to the next stage of algorithm execution.

4. Determining the nature of the task of creating an AI. Obtaining an expert assessment of the situation in a particular area (in the company itself or in the industry as a whole) and certain recommendations and intellectual results can be one-time, permanent or periodic. In the case when an area of one-time interest is being investigated, resorting to outsourcing can be considered as a promising option for attracting specialists in your field.

As a rule, the creation of an AI affects areas of constant interest in which the company either does not consider it necessary to have its own specialists, or has several employees at its disposal, on whose opinion and qualifications, however, it does not consider it possible to rely when solving strategic issues.

Most often, this is a consequence of a situation when the organization either generally saves on the salary fund, or, while paying specialists in the core area of activity quite well, underestimates the direct relationship of other AI with the efficiency of the main business and considers the AI of the supporting departments to be a purely secondary direction (with a corresponding adjustment of the salary).

In this situation, the manager needs to implement the next stage of the algorithm.

5. Determining the feasibility of hiring an employee to solve the current or similar promising tasks. Since the task is not a one-time task, the company's management needs to determine how this task will be solved not only at the present moment, but also in the future. Perhaps the company will need to hire an employee with the necessary qualifications and IP to solve current and future tasks. Otherwise, the manager may decide to transfer an employee from one department to another or redistribute functions between employees. The quality and validity of such decisions largely depend on the organization of information and analytical support for the interaction of specialists and the availability of a knowledge base about the IP of employees and the effectiveness of its use.

6. Comparison of time and resource costs for the actual creation of an IA and payment for the services of an outsourcer. In modern conditions, high-tech industries often require increasing specialization and are characterized by the

need for highly qualified specialists. In addition, processing large amounts of knowledge and information in each area to obtain a high-quality expert assessment of the current situation becomes quite expensive, that is, the company's transaction costs increase significantly. In this situation, highly specialized outsourcing companies have real competitive advantages, so when making appropriate decisions, managers need to compare the estimated costs of creating their own AI and paying for the outsourcer's services. If the amount of payment for outsourcing services turns out to be less, the use of such services may be considered appropriate.

Returning to the third stage of the algorithm, it should be noted that in the case when a company has its own IP to create a target AI, the following stages must be performed when making a management decision.

7. Determining the area in which the existing IP could bring great added value. Managing the formation and development of the IC of modern science-intensive enterprises is associated with solving the problems of the most effective use of the IP of employees within the framework of the implementation of enterprise projects, which, in particular, involves the distribution of employees by creative tasks. The art of a manager is to, based on the information he has about market needs and intellectual capabilities of specialists, arrange them for projects, taking into account emotional and psychological compatibility, without which achieving a synergistic effect is almost impossible.

As already noted, modern business conditions impose high requirements for accounting for socio-psychological factors that affect intellectual activity. In this regard, within the framework of the general strategy of intellectual property management and based on the information of the knowledge base about the intellectual property of employees, the manager needs to compare potential additional intellectual products that the company can obtain as a result of using the employee in a particular project (solving a creative problem). In the context of making a decision on the feasibility of outsourcing, this aspect is important, since in practice, knowledge-intensive enterprises often lose their competitive advantages when they send key specialists to solve secondary tasks.

8. Determining the possibility of alienation of the outsourcer's IP in the process of training employees. Despite the undeniable usefulness of outsourcing for solving specific tasks of creating an IA, knowledge-intensive enterprises should not abuse such services. The unsuccessful experience of foreign companies in transferring entire functional blocks (for example, personnel) into the hands of third-party companies confirms this thesis. According to the author,

outsourcing within the framework of IA management should give a creative impetus to the company's specialists, as if placing them at the modern level of knowledge about the problem under study.

Conclusions and prospects for further research. So, the effectiveness of outsourcing-based IP involvement lies in the company obtaining valuable knowledge in a short time about how to solve the problem. The company's task is to be able to transform this knowledge into its own AI and promote the development of the AI of its employees. Compare the expected effect of creating an AI and the cost of the outsourcer's services. Making a final decision on the economic feasibility of outsourcing-based IP involvement involves the ratio of the expected effect of creating an AI and the cost of the services involved. This stage is considered very laborious, since currently the methodological support for assessing the expected effect of creating an AI is at the stage of development by researchers and practitioners (Drucker & Cohen, 2007; Drucker et al., 2008; Coase, 1937, 1994). Assessing the effect in this case is complicated by the long-term nature of this effect and its complexity, the presence of many components, including socio-psychological ones.

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