



# PROFESSIONAL COMPETENCIES AND EDUCATIONAL INNOVATIONS IN THE KNOWLEDGE ECONOMY

Collective monograph

Veliko Tarnovo, 2020

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**ISBN 978-619-91511-0-5**

**Professional competencies and educational innovations in the knowledge economy:** collective monograph / Editors: Lyubomira Popova, Mariana Petrova. Veliko Tarnovo, Bulgaria: Publishing House ACCESS PRESS, 2020.552 p.

© Editors: Lyubomira Popova, Mariana Petrova, 2020

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Email: office@access-bg.org

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**HEADS AND TOP EXECUTIVES: SUBJECT COMPOSITION AND RELATIONS BETWEEN THE CONCEPTS IN UKRAINIAN LEGAL SPACE**

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**Abstract.***The aim of this article is to determine the circle of persons, who hold top posts, (heads) and relations between the concepts «a head» and «a top executive». The differences between the concepts of «a head» and «a top executive» have been analysed in the article and the head's legal status has been determined. Scientific works, concerning regulation of management abroad, have been analysed in the article. Authors have given the conclusion, proving that the amount and meaning of decisions and powers for enterprise, give an opportunity to treat the post of the head in a wide and narrow meanings. The wide meaning shows that heads are the top executives and other persons, performing at posts according to the chapter «Heads» of the Classifier. The narrow sense treats the heads as top executives who performs the posts of general leading of the enterprise, according to the legislation. Demands (conditions) of the legislator to the post of a head (if the legislative act doesn't contain the subject composition of the leadership,) concern only subject composition of the heads in a narrow meaning.*

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**Introduction**

The participants of legal relations in management sphere are different subjects. Sometimes, they mistreat the demands for different senior positions in fact, including those, that are untypical (taking into account the amount of the powers), and this results in conflicts in practice and can lead to litigation. One of the debate questions is definition of the circle of persons, who are heads; and validity of assimilation of a head and a top executive. O.A. Rakhmanov notes, that transition of control over the big corporations from owners to top executives, who are able to perform active social power and develop production vigorously, has become one of the basic age of the capitalism in XX century. They often call this process "managerial revolution" (Rakhmanov, 2014).

Taking into account national legislation and local documents of enterprises in different countries, we can see regulated relations between heads of various levels. In this review

article authors draw attention to general problems and issues of Ukrainian legal base and jurisprudence, analyzing works of different scholars.

The necessity of separation of legal status of the heads of different levels is extremely relevant because this influences the scope of judicial liability. For instance, when the Law determines sanctions for a head for non-payment of taxes, and there are chairman, financial director in one enterprise, who can be regarded as a head, so it is necessary to identify the who is subjected to regulation: the head, controlling finances, the head of the enterprise or financial director? Not only tax liabilities and responsibility may concern the head. Career advancement, promotion are also important issues. In this review article the functions of a head, his classification is analyzed.

It is important to determine correctly the circle of positions, which provides certain legislative demands as to the heads of the enterprise. It is needed for avoiding unfounded demands or taking higher responsibility than the legislator provides.

### **1. A leader: general characteristics.**

According to the paragraph 65 of the of Commercial Code of Ukraine (Hospodarskyi kodeks Ukrainy, 2019), management of the enterprise is provided according to its constituent instruments on the basis of connection of owner's rights about economic usage of its property and taking part in administration of labour staff.

The owner fulfils his rights about administration of the enterprise directly or via his authorized organs according to the Statute of the enterprise or other constituent instruments.

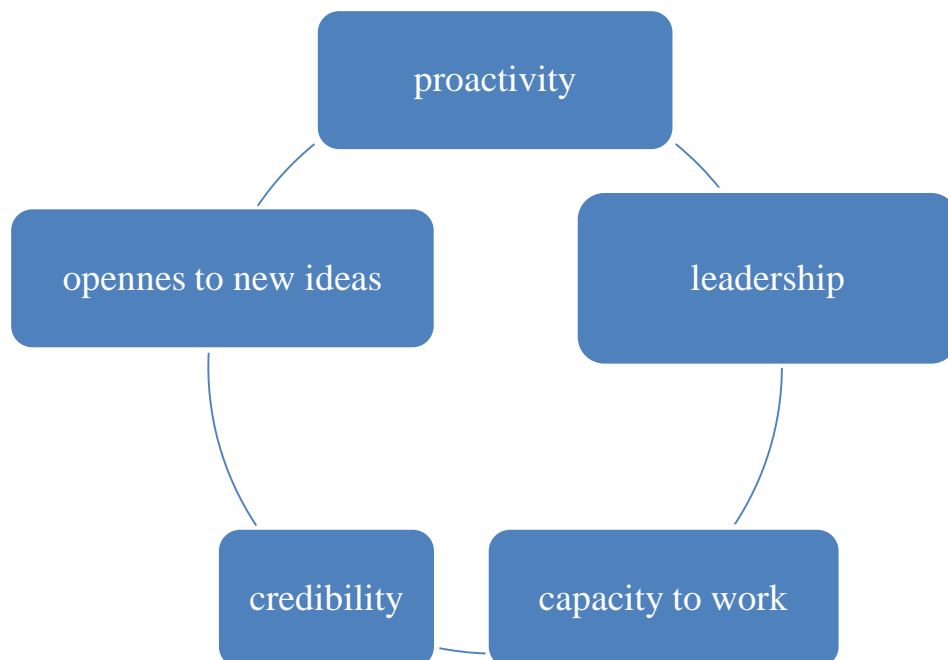
For management of economy activity of the enterprise, owner (owners) acts directly or via authorized bodies or supervisory board of the enterprise (in case of its creation), appoints (chooses) the head of the enterprise, who reports the owner, his authorized organ or supervisory board. The Statute can also include other persons to be the officials of the enterprise.

The head of the enterprise acts on behalf of the enterprise without the power of attorney and represents its interests in government bodies, local government bodies, other organizations, in relations with legal persons and citizens, forms the administration of the enterprise within and according the Statute order.

It is necessary to note, that top executive has to join the generation of business ideas and positioning of the company within the market and the administration of it. The top executive can become the informal central link in administration of the company and realizes the principle of management only if he uses the process attitude to management. Firstly, it is necessary to fulfil the survey of the company and imagine its structure as an interrelated system of business processes. After that, re-engineering of his structure is needed, examination and abolishing of the weak and excessive links. Only after that it is possible to change the placement, appointing the heads of business processes in structure departments and giving them their rights and duties in newly established company structure.

Only then top executive can start the forming of holistic structure of company administration within current and projected ERP-system (Top-menedzher, 2019).

The main features for holding the top posits for employees according to results of survey of leading top managers are the following (Yaka robota, taka y zarplata, 2019) (Figure 1).



**Fig. 1. Results of survey of leading top managers**

In this case, statistical information proves the influence of gender on holding the top posts. The comparative information, given below, shows gender division in head posts (Table 1).

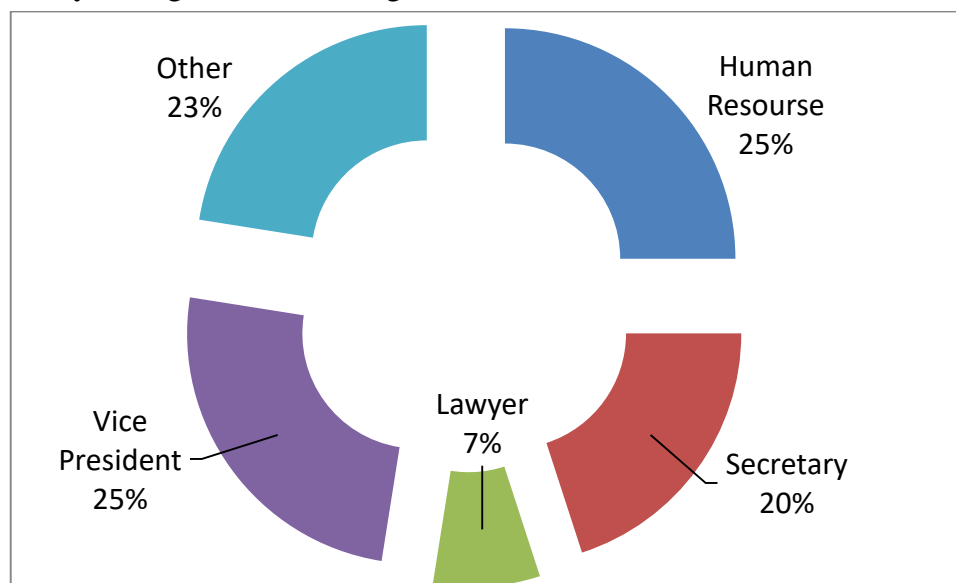
**Table 1. Gender division in head posts**

Institutional-legal form	Women	Men
Entity (legal person)	30%	70%
Individual entrepreneurs	46%	54%

As we can see, men get more offers to manage firms but lately women have started to receive propositions to lead the companies and have been encouraged to develop their career level, taking into account the experience and productivity. Today female manager is a professional, high-qualified specialist in different spheres of occupation, that's why trends toward decrease of discriminatory outbursts, concerning holding the top posts, have been also observed, as owners of business prefer professionalism to gender.

Almudena Barrientos Báez, Alberto Javier Báez-García, Francisco Flores-Munoz, Josué Gutiérrez-Barroso have researched female top posts with the highest salary in board of directors of 22 leading companies (Báez, Báez-García, Flores-Munoz, Gutiérrez-

Barroso, 2018). These posts require general management or specific approach. More detailed analysis is given in next Figure 2.



**Fig. 2. Analysis of female top posts with the highest salary in board**

Research results of Romanian scientists shows, that managers of Staffing (office) of Romanian government demonstrates transformational and transactional style of a leader, which makes him effective and capable to reach impact; gender doesn't influence manager style (Profiroiu, A.G., Nastacă, C.C., 2016).

Tarila Zuofaa, Edward G. Ocheing note, that leaders “should be experts in their fields, they must also be capable of having transferable skills and interpersonal qualities needed to inspire other personnel to achieve the project and organisational objectives” (Tarila Zuofaa, Edward G. Ocheing, 2017).

Although, Philipp Geiler and Luc Renneboog have researched, that female managers don't face with inequality in remuneration but other women leaders (for instance financial directors, deputy director general) feel discriminated. These female managers earn approximately 23% less, than male managers. The level of remuneration on the basis of gender is lower for heads of enterprises, where female management is not executive. Also female managers, having “male professions”, feel less remuneration gap (Geiler and Renneboog, 2015). However, Karin Halldén, Jenny Säve-Söderbergh, Åsa Rosén have identified, that salary in general is about 3 % lower for women, who work on female managers, comparing with male managers. One of possible explanations is authorities difference, if first line managers have more limited recourses for their team, comparing with top-managers (Halldén, Säve-Söderbergh, Rosén).

The Ukrainian labour legislation doesn't define the content for the term «a head», though National Classifier of professions provides existing in Ukraine of such professions like heads of enterprises, establishments and organizations (Natsionalnyi klasyfikator Ukrainy, 2019). According to D.V. Mohyla, absence of the accurate meaning of the term

“head” of the enterprise, establishment and organization in general legal usage, is connected with reluctance of law-making organs to bring up the subject, as solving of this question will drag along the necessity to solve other problems, connected with scope of rights and duties of heads of enterprises, institutions and organizations, limits and size of responsibilities of heads of enterprises, institutions and organizations. Moreover, it is necessary to determine the content of this term in the way it can be used in other branches of law, including the civil law (Mohyla, 2012).

The Classifier of qualifying characteristics of professions of employees, approved by an order issued by the Ministry of Labour and Social Policy of Ukraine on 29 December 2004 № 336 (further - the Classifier ) (Dovidnyk kvalifikatsiinykh kharakterystyk profesii pratsivnykiv, 2019), shows, that for professional group “Heads” the demands are provided independently of the level and functions of management, which differ by their complicity and responsibility: the heads of primary structure departments, the heads of senior structure departments, the heads of enterprises, establishments and organizations. The heads qualifying characteristics chapter provides the following positions: 1) Director (chief, other leader) of the enterprise; 2) Chief Accountant; 3) Dispatch Supervisor; 4) Chief Economist; 5) Chief Electrician; 6) Chief Engineer; 7) Chief Constructor; 8) Chief Mechanic; 9) Chief Technologist; 10) Director of Personnel Matters and Fare; 11) Commercial Director; 12) Logistics Manager (Administrator); 13) Personnel Manager (Administrator); 14) Advertising Manager (Administrator); 15) Sales and Product Manager (Administrator); 16) Public Relations Manager (Administrator); 17) Foreign Economy Activity Manager (Administrator), etc. (generally the 81 paragraph).

Tiziana C. Callari, Corinne Bieder, Barry Kirwan has given their definition to a middle manager: “any manager in the middle line of the organisation, having managers reporting to them (but not belonging to the executive level) and also requiring to report to managers at a more senior level (including directors and vice-presidents), and holding budget responsibility” (Tiziana C. Callari, Corinne Bieder, Barry Kirwan, 2019).

We agree with this point of view but only under one condition – we regard, that holding budget responsibility by a middle manager is not a characteristic for all companies, as it depends on firm`s policy. Subject composition of heads (both in narrow and wide meanings) for every enterprise is unique, based on activity specifics (not every enterprise needs to have a chief electrician). The list of top executives is determined in local document of enterprise (for example, in the Statute), which defines the administration. For instance, top executive in join-stock companies can be the chief operating officer, deputy of the chief operating officer, the head of the supervisory board, members of supervisory board. Administration in join-stock companies is general meeting of shareholders and audit commission, but the power of audit commission is audit of financial and economy activity of the company and not the administrative functions, which are powers of a manager. In this case, the head of the audit commission, who extends powers only on members of audit commission, can't be considered to be the top executive. As for the general meeting of

shareholders as an organ of administration, it is important to mention that decisions are made on general meetings by the owners of enterprise.

It is difficult to call the owner-shareholder a top executive from stocks, which form 0,00001% of general value of the property. But there are shareholders, who influence fateful decisions for enterprise. Thus, it is important to distinguish the role of owner and top executive in enterprise activity.

O. Kozka mentions that making strategic decisions for development of business, everyday management of the enterprise – are the main functions of hired top executive. The main duties of owner – control and business development. The tasks of the owner – forming the productive relations with top executive and creating the system of his motivation, which is useful for effective work of enterprise. If owner can't depart from everyday process of enterprise administration, creating two centres of making managerial decisions, that usually results in loss of competitive business because of the non-effective administration. In so doing, top executive turns into excessive and unnecessary link in administrative chain and his status and professional reputation gradually depreciates. And, vice versa, in case of full depart from the enterprise business, its owner risks to be displaced out of business – because of the removal of the assets and money by top executive or because of the business inefficiency and absence of the competence and sense of ownership by the side of hired top executive. Both situations can end up in loss of resources at least, and in bankruptcy at most (Kozka, 2019).

The middle ground is possible, when one of the co-owners becomes a top executive. Working owners are not seldom for joint-stock companies, especially when shareholders are employees, reforming at different positions: from technical worker to enterprise director.

It is necessary to mention, that the average age of Ukrainian head is 31-36 years old, he has at least one higher education, speaks English and mostly has 5 years of experience performing at senior position. Such data is taken from the research of international personnel portal HeadHunter, which carried out the poll of specialists in recruitment of top-personnel. Generally, the auditory of the portal is formed by heads of enterprise departments, (77%), general managers (15%), owners of business (8%). Men prevail in this poll – 65% (Portret ukrainskoho top-menedzhera, 2019).

Top executive has to be a strategist and a talented specialist, who creates a team of executives for realization of business targets. Top executive has to provide competitiveness of enterprise on market and business development.

## **2. Additional demands for heads of financial organization.**

For some business areas the legislation provides additional demands for top executives (or separate heads).

Thus, in Ukrainian Licensing Conditions of carrying out the economy activity in giving the financial services (except professional activity on the securities market) provides, that professional features of the head, chief accountant and the head of separate department

of financial enterprise as well should comply with professional demands, stated by National Commission, which performs the state regulation in financial service market.

In practice there is a debate question about a person, who fulfil duties of top executive in dual. For instance, if a person has been fulfilling duties of a chief operating officer for many years in dual, performing at the same time at other position (deputy of a chief operating officer). Are there any legal reasons to equate a term, being at the position of a deputy of a chief operating officer to a term of work by a chief operating officer, if there were a dual at this time with the position of a chief operating officer (a position of a chief operating officer was not vacant). This question is important if a person on the results of periods would comply with a definition «... *a person was a head, chief accountant or owner of the considerable part in financial establishment not less 6 months during one year preceding the government decision about applying measures of influence...*» and won't have excellent reputation with complying legal results. In case of holding a top post by this person in future, controlling body can accuse the company in violation of the terms of licensing conditions of financial activity.

In particular, the Court case of the District Administrative Court of Kyiv № 826/17077/17, provided the claim, motivated by the fact, that the employee had not been the head of the enterprise for at least six months during the one year, preceding the adoption of the order of the National Commission for State Regulation in the Financial Markets services, so there was no reason to argue that the plaintiff's activities did not meet the requirements of the License Terms. By writing this article, the court has not yet ruled on the case.

The answers for these questions should be founded in legislation and local documents of the enterprise, namely in the Statute. Usually the Statute of the financial company determines work of the board, a chief and board member, a head of the audit commission, a head and members of the supervisory board to be the officials and considers that administration, which fulfils the direct management the correct activity, to be the executive body of the company. The work of the board is headed by the chief operating officer.

In this, the deputy of the chief operating officer is only one of the members of collegial executive organ (board) and, despite the status of the official, he is not related to «other official, who fulfil the management of the economic entities according to the Statutes». We pay attention, that the fact of signing doesn't determine the status of signatory as a head of the enterprise, but only testifies about temporary fulfilment of his complying duties. This can be proved by the fact, that the part of these powers can be delegated to other persons, for instance, signing of leave orders and business trip orders can be a competence of the heads of structure departments of the enterprise. Other example can be the fact of giving the director of the enterprise powers to sign orders, directives on substantive activity, employment, signing personnel orders, leave orders and business trip orders. Any power of attorney, given to an employee, testifies about the transferring him of the part of the powers in scope and for terms, determined by the attorney.

The question about counting to the term of the work as a head to a person, who fulfils the duties in dual, taking into account the excellent reputation if the legislative norm or a norm of the local document doesn't provide the opposite, still remains problematic.

### Conclusions.

As we see, there can be a lot of enterprise heads. Taking into account the scope of powers and relevance of the personally made decisions for enterprise, the position of head can be treated in narrow and wide senses. In wide sense heads are persons, who are assigned to posts of professional group «Heads». It is clear, that an employee, according to the qualifying characteristics, have to comply with the Classifier demands. Otherwise, it is possible to talk about the misconduct or job description inconsistency.

In narrow sense heads are top executives, who, accordingly to legislation and local documents, perform at post, which gives powers to manage the enterprise in general. Usually, the legislation provides the demands namely for top executives. In certain cases, the demands for other heads can be mentioned for other heads as well, and the legislative act directly mentions it then (for instance, chiefs of separated departments).

In cases of inconsistency of authorities and membership of managers, it is necessary to be guided by local enterprise documents. Thus, in legal proceedings about authorities of Deputy Director, court has drawn attention, that such person must have an attorney letter to sign the documents, despite the high level of the labour hierarchy (Postanova Verhovnogo Sudu, 2019). In wide sense heads are persons, who are assigned to posts of professional group «Heads» (Fig. 3).



**Fig. 3. Persons, who are assigned to posts of professional group «Heads»**

Demands (conditions) of the legislator about the position of a head (if the legislative act doesn't provide detailed subject composition of leadership), relate only to subject composition of heads in narrow sense and do not have the legal consequences (including responsibility) for persons, who are holding top posts in general. Accountability (disciplinary liability, financial liability) of heads (not top-managers) for violations of top-managers should be regulated in local documents of Enterprise, labour contract, Statute of structural unit, etc. However, this issue needs separate research and it hasn't been the aim of this article. Received scientific results will be useful not only for Ukrainian reader, as questions of responsibility of a manager, his authorities are relevant for every business organization, regardless the country of origin. In this work the legislation of Ukraine is used, however, each country has its national legislation, which contains specific legal

status of a manager. While solving the questions of responsibility, authorities and functions of a manager, it is necessary to mind national legislation of the country of business company's origin and its local documents.

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