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**THE SIGNIFICANCE OF IMPLEMENTING  
EFFECTIVE HUMAN RESOURCE MANAGEMENT**

**Abstract**

In the modern economy, there is a continuous development of market dynamism, where strategic human resource management acts as a fundamental factor determining the sustainability and development of an organization. Employees are the core of any organization. Effective interaction with them contributes to the well-coordinated and flexible work of the organization. This article discusses the importance of implementing effective human resource management practices. As part of this study, a survey was conducted among Ernst&Young auditors, aimed to analyze the impact of various human resource management practices on employee effectiveness within this organization. The article reveals the aspects that are important for improving the efficiency and satisfaction of employees. Five key aspects are analyzed: training and development, performance evaluation, compensation, authority and responsibility, and the work environment. The study is provided in the form of a quantitative analysis of respondents' responses, which reflect their perception of existing human resource management initiatives. Research has revealed that investments in staff training and development, as well as the creation of a transparent evaluation and remuneration system, have an impact not only on increasing employee satisfaction and strengthening the position of loyalty to the company, but also contribute to achieving the strategic goals of the organization.

**Key words:** human resource management, human resource management practices, employee effectiveness, training and development, performance assessment, compensation, authority and responsibility, work environment.

**Introduction**

Human resource (HR) management has been studied for over 30 years and received much attention for its positive impact on organizational performance. It has been used as organizational

strategy in managing human knowledge, skill and talent to work for increasing organizational performance (Lee, 2023: 10).

In this context, effective utilization of human resources, especially in professional services such as auditing, directly correlates with overall productivity, innovation activity and corporate culture of the company. This research paper attempts to analyze and evaluate the impact of managerial HR practices on employee satisfaction and productivity using a case study of auditors from Ernst & Young (EY). EY is one of the world's leading professional services firms and stands as one of the most extensive professional services networks globally. Regarded as a member of the Big Four accounting firms, EY holds a prominent position in the industry (EY, 2013: 1).

According to EY Kazakhstan Transparency Report (2022), EY Kazakhstan is part of the EMEIA Area, which includes EYG member firms in 94 countries and is divided into eight regions, with the EY Kazakhstan belonging to the Central, Eastern and Southeastern Europe and Central Asia (CESA) Region. EY prioritizes investing in talent to enhance audit quality, providing significant value to audited companies. Despite disruptions, EY continues to invest in its people, emphasizing retention as crucial for delivering high-quality audits. A key factor in retention is addressing employee expectations, particularly work-life balance, which has become increasingly important. The EY Global Wellbeing Strategy aims to embed a culture of wellbeing, increasing job satisfaction and effectiveness. Given that new workers are less likely to stay with one company for their entire careers, retention efforts now focus on improving the overall employee experience.

The significance of implementing effective human resource management is underscored by EY Kazakhstan's commitment to investing in talent and enhancing employee wellbeing, as highlighted in their ongoing efforts to improve audit quality and retention within the Europe, the Middle East, India, and Africa (EMEIA) Area. The specifics of working in the audit field require a high degree of responsibility and specialized knowledge, which makes the issues of effective human resource management especially relevant.

The questions addressed in the questionnaire aimed at identifying the extent to which employees agree with the statements regarding these aspects, as well as collecting opinions on how these aspects are realized in their daily work practices. In his regard, the aim of this study is to analyze the impact of various aspects of HR management practices on employee productivity and satisfaction, in the example of Kazakhstan.

### **Main provisions**

Using data from a comprehensive questionnaire, the study examines how training and professional development, performance appraisal methods, compensation structures, authority and responsibility, and the quality of the work environment affect motivation, loyalty, and professional satisfaction in the audit profession.

### **Literature review**

Human resource management is the practice of managing an organization's employees in order to improve the organization's performance and efficiency. Effective and adequate resources contribute to a smoother corporate operation and a more sustainable business development (Freddy, 2022: 5). As part of the study aimed at analyzing the effectiveness of human resource management practices at the Ernst & Young audit company, key aspects that affect employee productivity and satisfaction were considered. Based on the collected data, the following main provisions have been identified that are of interest for the theoretical justification and practical implementation of modern HR strategies.

Various investigations into HR management practices have delineated distinct methodologies, often labeled as "best practice," "high-performance," "formal," "sophisticated," or "professional." Some scholars advocate for a standardized set of superior HR management practices that boost organizational performance, while others doubt on the existence of such a universally superior approach. Theories posit that adequately remunerated, motivated employees within a culture of trust

lead to enhanced productivity and decreased expenses. Noteworthy is Pfeffer's initial identification of 16 best practices, subsequently distilled to seven core ones: job security, selective recruitment, self-directed teams, performance-based high compensation, extensive training, decrease of hierarchical distinctions, and transparent communication. Moreover, Redman and Matthews pinpointed an HR management package that bolsters quality strategies in service-oriented firms, whereas Saxena and Tiwari formulated the 3cTER Framework including training, employee engagement, incentives, cultural cultivation, career progression, and remuneration. (Tiwari, 2012).

A recent study by Meenu G., et al (2017) identifies several HR management practices crucial for effective employee retention management. These practices help maintain employee motivation and productivity, ensuring they stay with the organization. The article will discuss selected practices in detail.

1. Training and development. Training and development represent crucial components for every employer, essential for unlocking and cultivating the value, performance, and potential of their workforce. The significance of training is particularly pronounced for new employees as it facilitates the acquisition of vital skill sets necessary for independent task execution. Furthermore, it affords employers the opportunity to gain a deeper understanding of their employees' strengths and weaknesses. Following training and development sessions, employees experience heightened levels of support and motivation in the workplace, leading to increased productivity and job satisfaction (Ritesh, 2018: 9).

Training is a prompt reaction to an elevation in job effectiveness, whereas development constitutes a comprehensive program aimed at enhancing managerial efficacy. The objective of HRM training is to enhance the essential competencies required, whereas development strives to fortify the employees' holistic persona. Managers undertake the training process to address any deficiencies in employees' skills, while the development process is executed with a prospective succession strategy in view (Beydoun, 2023: 11).

On-the-job learning is essential to guarantee a sufficient availability of personnel who possess technical and social skills, as well as the capacity for professional growth directed at supporting organizations in achieving their goals (Alkali Kalli, 2023: 13).

The findings from the survey indicated that the structured execution of educational initiatives and training sessions plays a crucial role in enhancing the proficiency of auditors, essential for handling intricate assignments and adjusting to the dynamic market environment.

2. Performance Appraisal. Performance appraisal is the consequence of a methodical evaluation grounded on a set of performance indicators encompassing input, output, outcome, benefit, and impact indicators. It serves the purpose of informing employees about the extent of their performance and the corresponding rewards. Moreover, the primary objective of performance appraisal is to assess and offer feedback to employees for their development as well as to gauge the efficiency of the organization (Navia, 2020: 5).

Performance appraisal involves a range of factors that allow the supervisor to effectively evaluate an employee's performance. The validity of performance appraisals is enhanced when they are carried out with the involvement of external and internal experts. Employee satisfaction and reduced turnover rates are outcomes of performance appraisals that are grounded in objective criteria (Shahid, 2022: 10).

The research underscores the significance of a just evaluation in not only harmonizing employees' endeavors with the strategic objectives of the organization's advancement but also acting as a stimulant for continuous professional and personal advancement. The necessity of regular and constructive feedback for operational refinement of work has been demonstrated by the findings.

3. Compensation. Compensation is one of the factors affecting the job satisfaction. Each organization should strive to improve job satisfaction by providing a fair and competitive compensation program (Mardiana, 2017: 14).

Compensation management holds a significant role within organizational operations, being essential for both employers and employees alike. The pivotal nature of compensation stems from its direct correlation with the fulfillment of various human needs, whether it be direct or indirect.

The impact of compensation extends to critical aspects such as job satisfaction, talent acquisition, retention rates, performance levels, skill development, and fostering cooperation among individuals (Praveen, 2017: 13).

Attractive and engaging work environments are shaped by salary packages that encompass not monetary rewards, but also social perks. Investments in tangible and intangible rewards stimulate employees to achieve high results and contribute to their long-term commitment to the company.

4. Employee Empowerment and Ownership. Employee empowerment is a concept that has been employed interchangeably with employee participation, engagement, power sharing, and information sharing to articulate the notion of employee autonomy, authority over tasks, exchange of ideas, recommendations, and involvement in the decision-making process. Owing to the volatile nature of the business landscape, employee empowerment has emerged as a potent managerial instrument for impacting organizational triumph (enhanced productivity, employee contentment, and customer gratification) (Sang, 2019: 7). Empowerment assists subordinates realize the importance of their contribution to overall organizational goals. It also can be considered as a motivation tool because the empowering leader expresses her/his confidence in the subordinate's competence and give her/him a chance to have autonomy in work (Judeh, 2022: 11). As the survey results show, auditors with a greater degree of autonomy in their work demonstrate a higher level of satisfaction and productivity.

Employee Empowerment refers to the delegation of authority to individuals. Employee employment is characterized by reduced hierarchy and increased autonomy for employees within their roles. This facilitates prompt decision-making without the need to await directives from superiors. It entails the process of granting employees the ability to think, act, and manage their work and decision-making processes independently or in an autonomous manner. Employee Empowerment represents a mindset where individuals perceive themselves as having the capacity to control their own future. It entails equipping staff with the necessary skills to add value to the organization, with clear roles and responsibilities that contribute to organizational efficiency and effectiveness (Dhanabhakya, 2016: 5).

5. Work Environment. The work environment is a very important component part when employees carry out work activities. By paying attention to a good work environment or creating working conditions that are able to provide satisfaction in doing work, it will have an influence on employee job satisfaction at work (Yusnita, 2023: 14). An ergonomic office space, appropriate technological tools and a culture of respect and support within the team are key elements for maintaining high motivation and productivity of employees.

The HR department ought to develop strategies that cultivate workplace environments conducive to fulfilling the fundamental psychological requirements of autonomy, relatedness, and competence. Establishing positive and supportive work atmospheres can be a daunting task; nonetheless, this endeavor could yield substantial benefits for both leaders and staff members. Employees who evaluate their work settings positively at a cognitive level are more likely to be driven by a sustainable and optimal internal motivation compared to less favorable types of motivation, such as extrinsic and introjected motivations. A work setting that nurtures basic psychological needs is linked to the emergence of healthier work drive and employees' determination to strive for improved organizational outcomes, as suggested by our conceptual framework. The more positively an employee perceives their work environment, the higher the probability that they will be incentivized by intrinsic motivations and demonstrate elevated levels of behavioral intention concerning crucial performance metrics like discretionary effort and endorsement. If cultivating a workforce that operates at efficient, self-directed levels of motivation is deemed beneficial, the HR department would be wise to evaluate the context and characteristics of the work environment as an initial and crucial step (Shuck, 2018: 17).

The impact of the work environment on employees' performance is a significant factor to consider. Enhanced comfort within the environment correlates with higher levels of employee performance. This can be achieved through the provision of comprehensive facilities and ensuring a pleasant non-physical environment, which includes fostering positive relationships with both superiors and colleagues. Such measures serve to bolster and optimize employees' overall performance (Tjahjaningsih, 2019: 4).



## Methodology

Provided the above literature review, which was critically reviewed to narrow down to the five HRM aspects, the authors put forth the following research question: What are the effects of different HR management strategies on the efficiency of employees in a company, on the example of EY?

To investigate this questions, the study hypothesis is:

Hypothesis 1: The assertion posits that systematic and all-encompassing human resource management approaches have a positive influence on the contentment and output of employees, consequently bolstering the overall performance of the organization.

Hypothesis 2: Furthermore, it is postulated that within a spectrum of HR practices, remuneration (salary) assumes a pivotal role in ascertaining the satisfaction and efficiency levels of employees at EY.

The methodology is further subdivided into the following stages.

1. Literature Review: A thorough examination of prevailing literature concerning human resource management was undertaken to pinpoint pertinent theories and antecedent research discoveries associated with employee contentment and organizational performance.

2. Data Collection: A meticulously crafted questionnaire was formulated and dispersed among Ernst & Young auditors to amass primary data regarding their perceptions of human resource practices.

3. Data Analysis: The responses were subjected to quantitative methodologies to evaluate the repercussions of diverse HR practices on employee efficiency.

The research included the adopted cross-sectional survey design. The participants comprised auditors from EY, chosen through a convenience sampling technique. The final cohort constituted 27 respondents based in Almaty, Kazakhstan. The questionnaire was sent to the head office as a link via a Google form by the auditors of Ernst Young from April 29 to May 5, 2024.

The questionnaire was disseminated electronically using Google Forms. Involvement was voluntary, and the confidentiality of the participants was preserved throughout the research endeavor. The data collection included the information gathered via a structured questionnaire encompassing inquiries about training, performance appraisal, compensation, authority, responsibility, and the working milieu. Responses were gauged on a four-point Likert scale. "Likert Scales" consist of a series of related "Likert-type items" – statements concerning a specific referent, namely the focus of the attitude to be measured. A balance of both positive and negative items is generally recommended to reduce response-set bias. Responses for each subject are scored from one (1) to five (5), with negative items reverse-coded. The scores for the individual items are then summed to obtain a Summated Rating Score or Likert Scale value for each respondent. Alternatively, the mean scores of the responses of each subject can be used so that the scale scores fall in the same 1 to 5 range as the individual items. Although these five category response alternatives are common, three, four, six, seven, and more have also been used (Fern, K., 2016 :14).

Reliability test. Cronbach's alpha is a statistical indicator utilized for evaluating the reliability, specifically the internal consistency, of a group of test items or scales. Put differently, the reliability of a given measurement pertains to the degree to which it serves as a dependable measure of a particular concept, and Cronbach's alpha represents a method for gauging the robustness of this consistency. Cronbach's alpha is derived through the process of correlating the score assigned to each item within a scale with the total score allocated to each individual observation (typically respondents in a survey or individuals taking a test), and subsequently contrasting this with the overall variance across all individual item scores. The calculation can be expressed by the following formula.

$$\alpha = \frac{K}{k-1} \left( 1 - \frac{\sum S_i^2}{S_T^2} \right)$$

where k is the number of items, si<sup>2</sup> is the variance of the ith item and sT<sup>2</sup> is the variance of the total score formed by summing all the items (Himani, Kotian, 2022:5).

## Results and discussions

The outcomes will be deliberated in connection with prevailing literature on HR management, accentuating how the findings either align with or diverge from prior investigations. This methodology is geared towards meticulously evaluating the repercussions of HR practices on the efficacy and contentment of employees at Ernst & Young, furnishing invaluable insights into the strategic administration of human resources in a constantly evolving market milieu.

In this investigation, the survey instrument's Cronbach's alpha was determined to be 0.852. The obtained result signifies a robust internal consistency present among the survey items. The elevated value of Cronbach's alpha (0.852) implies that the survey items employed in this research effectively gauge the concepts associated with efficient Human Resource Management strategies. You can see the results from Table 1.

Table 1 – Cronbach's alpha calculation

Organization	Question #															Sum
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Ernst&Young	3	4	4	4	3	3	4	4	3	4	3	3	3	3	3	51
	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	58
	4	4	4	2	4	3	4	4	4	3	3	3	4	4	4	54
	4	4	4	3	4	3	4	4	4	3	3	3	3	3	3	52
	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
	4	3	4	3	3	3	4	4	4	3	3	3	4	4	4	53
	4	4	4	3	3	3	4	4	4	3	3	3	4	4	4	54
	4	3	4	3	4	4	4	4	4	4	4	4	3	4	3	56
	4	3	3	3	3	4	4	4	4	3	4	3	4	4	4	54
	2	3	3	4	4	4	3	2	4	2	2	4	4	3	3	47
	4	4	4	4	4	3	4	4	3	4	4	3	4	4	4	57
	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3	46
	4	3	3	4	4	3	3	4	4	3	3	3	4	4	4	53
	4	4	4	3	3	3	4	4	3	3	3	3	4	4	4	53
	4	4	4	4	4	4	1	1	1	4	4	4	4	4	4	51
	4	4	4	3	3	3	4	3	3	3	3	3	4	3	3	50
	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
	4	4	4	4	3	3	3	3	3	3	3	4	3	4	4	52
	4	3	4	3	4	4	4	4	4	4	4	4	4	4	4	58
	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
	4	4	4	2	3	3	3	4	4	3	3	3	4	4	4	52
	4	4	4	2	3	3	3	3	3	3	3	3	4	4	4	50
	4	3	4	3	4	4	4	4	4	4	4	4	4	4	4	58
	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
Variance of the total score																23,26
Variance of the item	0,28	0,25	0,20	0,45	0,26	0,25	0,48	0,56	0,49	0,31	0,32	0,25	0,22	0,22	0,23	4,76
Cronbach's alpha																0,85

- Descriptive Statistics: Fundamental descriptive statistics will be showcased to encapsulate the sample attributes and response distributions.

- Inferential Statistics: Approaches like the Relative Importance Index (RII) methodology will be utilized to categorize the influence of diverse HR practices based on the perspectives of the respondents (Mursalim, 2014: 42).

$$\text{Average Index} = (\sum w)/N$$

where  $w$  signifies the weightage allocated to each facet by the participants, ranging from 1 to 4, while  $N$  denotes the cumulative count of samples or factors.

An examination of the data from the employee survey conducted by Ernst & Young reveals that a significant portion of participants (27 individuals) possess limited tenure within the organization. Work experience among the respondents is primarily categorized into two distinct groups: those with “Less than 1 year” and those with “1-3 years” of experience. The segmentation of the survey sample offers valuable insights into the perceptions of crucial workplace elements by new and relatively new staff members, as well as the factors they deem significant.

#### Work experience in the current company:

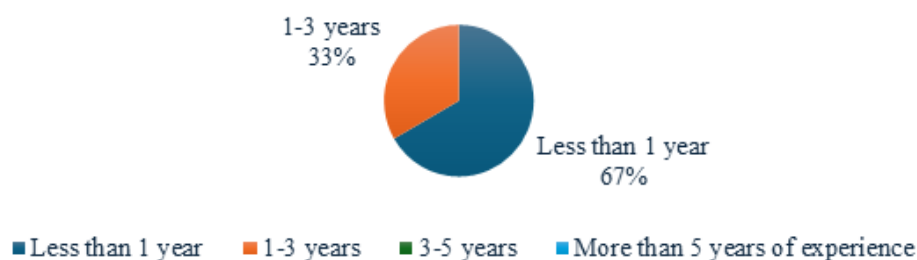


Figure 1 – Work experience in the current company

Table 2 displays the outcomes in the format of mean indices for every group, showcasing the extent to which employees prioritize each of these factors.

Table 2 – Average Index of Importance of Effective HR Utilization

Importance of Effective HR Utilization	Average Index
Training and Development	3,69
Performance Appraisal	3,41
Compensation	3,56
Employee Empowerment and Ownership	3,37
Work Environment	3,69

Training and development attained one of the most elevated average indices (3.69), emphasizing their crucial significance for employees. This highlights the prioritization of opportunities for professional advancement and the expansion of competencies among auditors. Employees who engage in continual learning and growth demonstrate enhanced capability to adjust to fluctuations in industry norms and technologies, thereby ultimately enhancing the overall productivity and innovative capacity of the organization.

In conjunction with training and development, the quality of the workplace environment garners a commendable rating (3.69), underscoring its pivotal role in ensuring heightened employee contentment and efficiency. Efficient management of the work milieu encompasses the establishment of secure, pleasant, and invigorating working conditions. This encompasses not solely physical components like office infrastructure and spatial layout but also a psychological ambiance that fosters cooperation and camaraderie among coworkers.

Compensation, with an index of 3.56, holds a notable position in the hierarchy of employee values. This validates the notion that competitive remuneration stands as a pivotal element in the retention and attraction of skilled professionals. Compensation packages, encompassing salaries, incentives, insurance, and additional perks, directly impact levels of job satisfaction and staff allegiance.

The outcomes derived from 27 auditors at Ernst & Young provided valuable insights into the influence of human resource management strategies on employee effectiveness. The assessment employed the Average Index and Relative Importance Index (RII) methodologies for assessing responses. Notably, training and development, as well as the work environment, obtained the highest Average Index ratings, underscoring their crucial role in enhancing employee satisfaction and effectiveness. Nevertheless, in contrast to the secondary hypothesis, compensation, despite its significance, did not emerge as the predominant factor according to the data.

The discourse ensuring the results of this investigation is in accordance with prevailing literature that accentuates the significance of comprehensive HR practices in augmenting organizational performance. Prior investigations have accentuated the critical nature of training and development in nurturing an adaptable and skilled workforce, a notion that resonates with our discovery that training received one of the most commendable scores among the auditors. The importance attributed to the work environment is congruent with recent research findings linking positive work environments with amplified productivity and job contentment.

An intriguing observation pertains to the common belief that compensation stands as the principal catalyst of employee satisfaction, where our study suggests that it does not overshadow other elements such as professional growth opportunities and working conditions. This infers a potential shift in emphasis among contemporary professionals, who potentially prioritize personal advancement and a conducive work environment over financial motivations.

## Conclusion

The present study was conducted with the objective of examining the influence of various human resource management strategies on employee effectiveness at Ernst & Young. Utilizing a quantitative research approach, data was gathered through a structured survey administered to auditors, and the analysis involved techniques such as the Average Index and the Relative Importance Index. The results provide valuable insights into how HR practices impact employee satisfaction and productivity, which are essential for the success of an organization.

The research findings suggest that training and development, and the quality of the work environment are the most highly valued aspects by employees, demonstrating a notable impact on both personal and professional progress. These elements enhance employees' skills, their ability to adapt to market dynamics, and foster a nurturing organizational culture essential for employee satisfaction and efficiency. Despite the expectation that compensation would greatly influence employee satisfaction, it was not identified as the primary factor, underscoring the significance of a holistic HR management approach in shaping employee conduct and organizational allegiance.

The conclusions drawn from this study make a substantial contribution to the existing knowledge on human resource management by illustrating that a combination of comprehensive training, a supportive work environment, and fair compensation strategies are key in enhancing employee effectiveness. These components collectively cultivate a motivated workforce capable of steering organizational success. The results propose a shift from traditional perspectives where compensation



was paramount towards a more holistic approach where personal development and work environment quality equally impact job satisfaction and performance.

Given that EY Kazakhstan operates in three areas, the sample population is relatively small. Furthermore, the sample is geographically confined to Kazakhstan, while EY operates in 94 countries globally. As Tiwari (2012) notes, HRM practices vary between countries due to different external and internal factors. Therefore, the survey results may differ across various EY locations.

Prospects for implementation and further research. Moreover, this study provides practical implications for HR strategies in professional service firms like Ernst & Young. By aligning HR practices with employees' motivations, organizations can better achieve their strategic goals and improve their competitive position in the market. Specifically, investing in continuous professional growth and maintaining a high-quality work environment can result in increased employee engagement, reduced turnover, and superior organizational performance.

For future research, it would be advantageous to conduct longitudinal studies to evaluate the lasting effects of these HR practices on employee satisfaction and organizational outcomes. Additionally, comparative studies across different sectors could offer broader insights into the applicability of the current findings. Opportunities for practical application include developing customized HR programs tailored to meet employees' specific needs based on their career stage and individual aspirations, further enhancing the impact of HR initiatives.

In conclusion, this study emphasizes the importance of a comprehensive approach to human resource management, where training, development, and a supportive work environment are equally essential as fair compensation in fostering a productive and content workforce. The strategic integration of these elements is likely to not only address the immediate needs of employees but also sustain long-term organizational development and resilience.

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## АДАМ РЕСУРСТАРЫН ТИІМДІ ПАЙДАЛАНУДЫҢ МАҢЫЗДЫЛЫҒЫ

### Аңдатпа

Қазіргі заманғы экономикада нарық серпінділігінің үздіксіз дамуы байқалады, онда адам ресурстарын стратегиялық басқару ұйымның орнықтылығы мен дамуын айқындайтын іргелі фактор ретінде әрекет етеді. Кез келген ұйымның өзегі – қызметкерлер. Олармен тиімді өзара іс-қимыл жасау ұйымның үйлесімді және икемді жұмысына ықпал етеді. Бұл мақалада адам ресурстарын басқарудың тиімді тәжірибесін енгізудің маңыздылығы қарастырылады. Осы зерттеу шеңберінде Ernst&Young аудиторлары арасында адам

ресурстарын басқарудың түрлі әдістерінің осы ұйымдағы қызметкерлердің тиімділігіне әсерін талдауға бағытталған сауалнама жүргізілді. Мақалада қызметкерлердің тиімділігі мен қанағаттанушылығын арттыру үшін маңызды аспектілер ашылады. Бес негізгі аспект талданады: оқыту және дамыту, өнімділікті бағалау, өтемақы, өкілеттіктер және жауапкершілік, сондай-ақ жұмыс ортасы. Зерттеу респонденттердің жауаптарын сандық талдау түрінде ұсынылған, онда адам ресурстарын басқару жөніндегі қолданыстағы бастамаларды қабылдау көрініс тапқан. Зерттеулер персоналды оқытуға және дамытуға, сондай-ақ жұмыс ортасының сапасына инвестициялар қызметкерлердің қанағаттануын арттыруға және компанияға қатысты адалдық ұстанымын нығайтуға ғана әсер етіп қоймай, сонымен қатар ұйымның стратегиялық мақсаттарына қол жеткізуге ықпал ететінін анықтады.

**Тірек сөздер:** адам ресурстарын басқару, адам ресурстарын басқару бойынша практикалар, қызметкерлердің тиімділігі, оқыту және дамыту, өнімділікті бағалау, өтемақы, өкілеттіктер және жауапкершілік, жұмыс ортасы.

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## ВАЖНОСТЬ ЭФФЕКТИВНОГО ИСПОЛЬЗОВАНИЯ ЧЕЛОВЕЧЕСКИХ РЕСУРСОВ

### Аннотация

В современной экономике наблюдается непрерывное развитие динамичности рынка, где стратегическое управление человеческими ресурсами выступает в виде фундаментального фактора, определяющего устойчивость и развитие организации. Сотрудники являются ядром любой организации. Эффективное взаимодействие с ними способствует слаженной и гибкой работе организации. В данной статье рассматривается важность внедрения эффективных практик управления человеческими ресурсами. В рамках данного исследования был проведен опрос среди аудиторов компании Ernst&Young, целью которого было проанализировать влияние различных практик управления человеческими ресурсами на эффективность работы сотрудников в этой организации. Статья раскрывает аспекты, которые значимы для повышения эффективности и удовлетворенности сотрудников. Анализируются пять ключевых аспектов: обучение и развитие, оценка производительности, компенсация, полномочия и ответственность, а также рабочая среда. Исследование представлено в виде количественного анализа ответов респондентов, в которых отражены их восприятие существующих инициатив по управлению человеческими ресурсами. Исследование выявило, что инвестиции в обучение и развитие персонала, а также качество рабочей среды имеют влияние не только на повышение удовлетворенности сотрудников и укрепление позиции лояльности по отношению к компании, но и способствуют достижению стратегических целей организации.

**Ключевые слова:** управление человеческими ресурсами, практики по управлению человеческими ресурсами, эффективность сотрудников, обучение и развитие, оценка производительности, компенсация, полномочия и ответственность, рабочая среда.