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## **IMPROVEMENT OF ACCOUNTING AND AUDITING OF SETTLEMENTS WITH PERSONNEL AND METHODS OF ITS STIMULATION IN THE ENTERPRISE**

Efficient accounting and auditing of personnel settlements are vital for maintaining financial transparency and ensuring the smooth operation of enterprises. Settlements with personnel typically include payroll, bonuses, vacation payments, severance packages, and other compensatory mechanisms. In the competitive business environment, enterprises must constantly refine these processes to maintain accuracy, reduce errors, and enhance employee satisfaction. Improving the accounting and auditing processes directly affects the organization's financial health and can also serve as a basis for employee motivation. Stimulating personnel through effective financial management can lead to higher productivity, reduced turnover, and improved morale. This paper aims to explore methods to improve settlements with personnel and suggest strategies for enhancing employee motivation through these processes. [1, pp. 123, 125]

Various researchers have explored the critical aspects of accounting and auditing related to personnel settlements. Traditional methods include manual or semi-automated systems that often fail to capture the complexity of modern enterprises. Key studies show that personnel-related accounting often suffers from delays, discrepancies, and lack of transparency, which can lead to dissatisfaction among employees. Recent advancements in financial technologies (FinTech) and Enterprise Resource Planning (ERP) systems have offered better solutions for tracking employee-related payments. Automated systems, integrated with HR software, have been instrumental in reducing errors and enhancing efficiency. However, challenges remain, particularly in the auditing process, where many organizations still rely on post-facto checks rather than real-time monitoring. Studies have highlighted that when employees perceive fairness and transparency in settlement processes, they are more likely to remain engaged and motivated. [2, pp. 78, 79]

### Methodology

#### 1. Improving Accounting Processes

The first step toward improving settlements with personnel is to adopt more advanced accounting systems. Enterprises can leverage modern software solutions like ERP systems that integrate payroll management with general accounting processes. These systems ensure timely payments, accurate calculations of wages, taxes, and benefits, and automatic generation of reports.

Key methods for improving accounting include:

- Automation of Payroll: Automating payroll ensures consistency and accuracy, minimizing human error. These systems can handle complex calculations related to overtime, bonuses, and tax deductions.
- Integration with HR Systems: Integrated systems allow for seamless data flow between HR and finance departments, ensuring that personnel changes (e.g., new hires, promotions, or terminations) are accurately reflected in the accounting system.
- Real-time Monitoring and Reporting: Having real-time insights into personnel payments helps managers make quick decisions and rectify issues before they escalate.

#### 2. Improving Auditing Processes

Auditing in the context of personnel settlements involves reviewing payroll processes, ensuring compliance with regulations, and verifying that all payments are accurate. Traditional auditing methods often focus on historical data, but more modern approaches incorporate real-time auditing features. Methods to improve auditing include:

- Data Analytics for Auditing: Data analytics tools can identify discrepancies in real-time, providing auditors with actionable insights. This allows enterprises to detect and correct issues, such as payroll fraud, before they become significant.
- Internal Controls and Compliance Checks: Establishing robust internal controls ensures that errors in accounting are minimized. Regular internal audits, in compliance with local and international standards, can help organizations remain compliant.
- Blockchain for Auditing Transparency: The use of blockchain technology can ensure a higher level of

transparency and security in auditing processes. Blockchain creates immutable records, allowing auditors to verify transactions securely and transparently. [4, pp. 50, 60]

#### Results and Discussion

##### 1. Benefits of Optimized Accounting and Auditing Processes

Improving the accounting and auditing processes for personnel settlements has several tangible benefits:

- Increased Efficiency: Automation reduces manual work, freeing up resources for other strategic tasks. This leads to quicker payroll processing and fewer delays.
- Enhanced Accuracy: Automated systems reduce errors in calculations, ensuring employees are paid accurately and on time.
- Cost Savings: By reducing errors and improving efficiency, enterprises can save costs related to financial reconciliations and penalties for non-compliance.

##### 2. Stimulating Personnel Through Effective Financial Management

One of the less explored but significant advantages of improving accounting and auditing is its potential to motivate employees. When personnel see that settlements are handled efficiently and fairly, it builds trust in the organization. Methods of stimulating personnel include:

- Transparent Compensation Systems: Clearly defined compensation structures, along with regular audits, ensure that employees trust the fairness of their wages, bonuses, and other financial rewards.
- Incentive Programs: Implementing performance-based bonuses and recognition programs encourages employees to perform better, knowing that their efforts will be rewarded fairly and promptly.
- Financial Literacy Programs: Educating employees about how their compensation packages work and the benefits of retirement plans or other perks can foster a greater sense of involvement and satisfaction.

#### Conclusion

In conclusion, improving the accounting and auditing of settlements with personnel is not merely a technical exercise but a strategic move that can significantly impact employee satisfaction and overall organizational efficiency. The integration of advanced financial systems, along with real-time auditing tools, reduces errors and ensures timely and fair settlements. By coupling these improvements with personnel motivation strategies, enterprises can foster a work environment that encourages loyalty, engagement, and productivity. Moving forward, organizations should continue to explore the potential of emerging technologies like AI and blockchain to further enhance the transparency and efficiency of these processes.

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### **ЭКОНОМЕТРИЧЕСКАЯ МОДЕЛЬ ЛИНЕЙНОЙ РЕГРЕССИИ ВЛИЯНИЯ ЗАРАБОТНОЙ ПЛАТЫ НА ОБЪЕМ ДОХОДОВ ОТ РЕАЛИЗАЦИИ ПРОДУКЦИИ**

Целью данной статьи является выявление зависимости заработной платы на предприятии АО «Казахстан Инжиниринг», сравнение показателей средней заработной платы трудящихся в промышленном секторе. Интерпретировать модель, показать степень зависимости факторов.

Данные показателей по предприятию АО «Казахстан Инжиниринг» были взяты из официального сайта предприятия в разделе «Годовой отчет предприятия». В последующем были отобраны данные за