

# **Doctoral (PhD) dissertation's theses**

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Sopron

2017



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**THE ROLE OF THE HR CONTROLLING IN THE  
HUMAN RESOURCE MANAGEMENT**

Doktoral (PhD) dissertation's theses

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2017

**Doktori Iskola:** Széchenyi István Gazdálkodás-és  
Szervezéstudományok Doktori Iskola

**Vezetője:** Prof.Dr. Székely Csaba DSc

**Program:** Az emberi erőforrások társadalmi-gazdasági  
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**Témavezető támogató aláírása**

## **1. The antecedents of the work and proposed objectives**

The thesis analyzes the practice of human resource management in the domestic medium and large companies, controlling assets of named integration capabilities.

**The reason for the choice** of topic that nowadays the intellectual capital can provide a competitive advantage for an organization that ensures the survival and development of position-struggle.

The main driver of the knowledge and its possible use in corporate practice. Access to knowledge, learning never have assumed unprecedented proportions, the state and the increasing number of companies recognize the potential of intellectual capital opportunities.

The spread of information technology and communication tools, and they are getting cheaper achievement of all sectors undergoing rapid transformation.

With the continuous development, innovation, information technology and telecommunications is becoming easier to make available knowledge.

In recent years, the field of human resources is cost-effectiveness. Primarily used in conventional controlling

process of human resource management tools help organizations.

The research aims to develop human resource management practices, human resources management to promote awareness of the HR system controlling device.

The foundation of the research duty to the company level (on) to identify the factors describing the HR practices, relationships find the HR level of development and organization effectiveness, and to expand testing to measure and are not easily quantifiable outcomes associated with the use of HR controlling methods.

**The target of the research analysing and proving the following hypothesis:**

**Hypothesis 1.**

The human resource management strategy based on the development, regulation and development of the HR processes.

**Hypothesis 2.**

The HR can be provided by controlling the process and just as much a "quality" employee to work as the process, allowing the optimization of the HR costs.

### **Hypothesis 3.**

The success of the organization's HR controlling the activities of the HR system of measurable indicators, predictable and controllable.

### **Hypothesis 4.**

The strategic HR effectiveness of their human factors also influence which are not measurable or difficult to measure.

### **Hypothesis 5.**

The efficiency HR controlling system does not exist without a well-regulated IT background.

## **2. Content, methodology and justification of the research**

**The dissertation consists of two parts: a literature search and a primer research.** The chapter contains a literature review of the theoretical background and context to explore the domestic and international literature, organizing, processing, summarizing carried out by the candidate. The thesis of social science methodology of qualitative and quantitative tools at the same time in order to get relevant and comprehensive results.

### Methodology of the quantitative research

During the quantitative research were applied statistical and econometric analyzes of human resource management of the Hungarian entities.

It applied to the candidates for the principal component analysis econometric methods because this statistical method is converted into variables by means of a linear transformation, smaller than the original number of new variables. After the conversion, the creation of new variables to the main components, which maintain the largest possible uncorrelated with each other and embodied in the starting amount of information variables.

The main component of the original creation of the new variable, measured (observed, received a response) variables with different weights, and these times are added together.

### **3. The results of the research**

The results of the research show that the test findings for the corporate sector in human resource management and time have proved to be correct.

The results of the empirical research organizations faithfully reflected the practice of human resource management. You can see the results of interviews with corporate strategic thinking importance of the need for regulated processes of HR, as it turned out that the over-regulation works against efficiency.

#### ***The hypothesis testing related to strategic thinking.***

The first hypothesis examines the contribution of strategic thinking for effective organizational health

According to respondents, five indicators linked to the appearance of strategic thinking in the field of HR.

#### **These are the following:**

1. Strategic planning is a matter of corporate governance
2. The task of strategic planning involving all regional leaders
3. HR management strategic objectives influence
4. The human resource management in the annual business plan affects

HR management regulate the ownership / senior management instructions.

The variables are the most prominent leadership role in planning replaced the role of **strategic thinking concept**, which means that strategic thinking mainly expect the domestic organizations against the leaders of the company.

During the cross-correlation has been established between the elements of human resource management in many cases significant correlation can be shown.

Key elements of successful corporate human resource management can be divided into three main components. The three main determinant component determines the effectiveness of HR. These strategic thinking and conscious human resource management and regulation of both HR processes necessary to ensure that an organization's HR function function effectively. These factors together contribute to human resource management efficiency. Accordingly, the first hypothesis was accepted.

### **Thesis 1:**

The human resource management strategy based on the development, regulation and development of HR processes.

### ***Hypotheses about the conscious human resources management***

According to the respondents of the variables is the most horizontal / vertical communication and HR processes, documentation replaced resource management conscious human concept, which means that organizations are extremely important to keep the proper flow of information, and that appropriate employees work guidelines and carried along expectations.

The well-documented organizations (job descriptions, competency maps with), it is possible that the headcount and payroll management are effectively applied so that the HR department provide reliable information on the company's managers in short- and long-term focus on human resources as well. Accordingly, the second hypothesis was confirmed.

### **Thesis 2:**

The HR can be provided by controlling the process and just as much a "quality" people to work as is clear from the process, allowing the optimization of the HR costs.

### ***Analysis on the HR factors contributing to long-term success***

According to the companies surveyed to measure the effectiveness of controlling HR costs, a reduction in detectable, thus contributing to the company's success.

For organizations included in the survey, respondents concept of controlling HR costs relate to personnel reductions.

### **Thesis 3:**

The success of the organization's HR controlling the activities of the HR system of measurable indicators, predictable and controllable.

### ***Necessary "soft factors" for the efficiency HR controlling system.***

A candidate for one of the most interesting part of the research was to examine the soft factors.

According to respondents, the more effective management decision-making support for HR controlling, which is supported by the interviews.

The corporate results showed that the system works well if you can filter out the good / bad performers from the system, thereby contributing to the appropriate "quality" of people come to the right place. On that basis, the fourth hypothesis has been proved.

#### **Thesis 4:**

The strategic HR effectiveness affect the quality (soft) factors related to human resources or not is difficult to measure.

#### ***Analysis of the HR controlling system IT background.***

The research marked the beginning it was obvious to assume that IT is essential to the daily work, organizational effectiveness and health. The XXI. century, nearly every session is recorded on your computer without large databases unmanageable software, so the candidates assumed that IT background needed effective operation of the organization.

The results of the survey, however, only partially confirmed this hypothesis, and was drafted in accordance with the following thesis:

#### **Thesis 5.**

Operation of effective HR controlling system is necessary but not sufficient condition for a well-regulated IT background.

#### **4. The new scientific results**

Hungary has not carried out any research that had examined qualitatively and quantitatively the human resources management, including controlling HR practices, so their questionnaires in the literature processing and production of in-depth interviews with the following new and novel results:

- It was found that although there is a relationship between the HR department and controlling, but mainly manifested in data reporting, the majority of the budget planning period. the realization of coherence has not been identified.
- Tests results to determine the organizations that exist in controlling HR practices, the results primarily to cost reduction and better organization of work of those surveyed see.
- The candidate's research revealed that in Hungary the majority of organizations are struggling to survive, and most of the staff reduction (salary savings) are chosen to tackle the crisis. This probably stems from the partial or complete absence of the HR controlling.
- It was found that the effectiveness of human resource management is needed strategic vision mode, the passenger and labor tasks beyond the forward-looking, conscious human resources management and HR processes built into the rules and loopback interfaces that

documented form (job descriptions, competency -map, etc.) can also be reflected in the performance evaluation organization.

- The conscious human resource management takes place through the vertical / horizontal communication, that is, the HR partner of this management / line management and subordinates alike.

- The HR IT take advantage of opportunities in headcount and payroll management, and least connected with the conscious human resource management (labor is not used during job planning).

- The task of controlling HR executive decision making and support, which can not be fully realized due to the regulation of IT, since the recording of data and indicators in the form of a lengthy recovery, so the HR controlling can not be proactive.

- The HR controlling system works well if you can filter out the good / poor performers, so as to create the condition that the right amount of people to work and competencies in the right place.

## **5. Conclusions and recommendations**

The doctoral research carried out several other possible avenues of research foreshadows that are summarized below.

The quantitative part of the study confirms that the HR controlling preferentially, the use of indicators will be reported to the human resources management process, in particular the staff and payroll management.

The candidate considers it necessary to extend the practice of HR controlling a job and workforce planning and benchmarking in the field of application and use of information in decision-making processes.

Creating presented by the HR controlling statements, meaningful analyzes are very important for the management, but the candidate thinks that not all manager financial specialist.

Examination of the soft factors are essential to achieving long-term success.

The HR controlling and HR analytics closer together, creating a synergy is essential.

Given the fact that HR analytics is the analysis of human resources data, examines the impact on human resources in business decisions, the human capital influence business decisions.

The HR Metrics and Analysis provides an opportunity to explore the organization's strengths on which we can build and weaknesses to get to know this too shows that the areas to be developed, thus contributing to the establishment of strategic business and HR decisions. analysis required by the development of the strategic elements in shaping the HR system controlling device able to fill an important role.

## 6. Publications

### *Articles, studies*

Szűcs, Á.: A humánkontrolling jelentősége a tudásalapú gazdaságban. Tudás és versenyképesség pannon szemmel, Pannon Gazdaságtudományi Konferencia Tanulmánykötet II., Veszprém, 2006., p: 163-167

Szűcs, Á.: A HR kontrolling jelentősége a válságkezelésben. Magyar Tudományos Akadémia VEAB, Veszprém, 2008

Szűcs, Á.: HR-kontrolling=tudatos emberi erőforrás-gazdálkodás. Növekedés, gyorsítás, vállalati kibontakozás. III. Pannon Gazdaságtudományi Konferencia Tanulmánykötet, Veszprém, 2009., p. 35-40

Csizmadia-Szűcs, Á: HR kontrolling a tudatos emberi erőforrás-gazdálkodásért. Tanulás, tudás, gazdasági sikerek, avagy a tudásmenedzsment szerepe a gazdaság eredményességében konferencia-kiadvány, Veszprém, 2010., p. 221-224

Szűcs, Á.: Tudatos emberi erőforrás-gazdálkodás és értékteremtés. Gazdasági és Társadalomtudományi Közlemények. Nyíregyháza, 2011., III. évfolyam 1 sz. p. 292-299

Szűcs, Á.: Az emberi erőforrás-gazdálkodás szerepe a regionális fejlődésben. Gazdasági és Társadalomtudományi Közlemények. Nyíregyháza, 2011., III. évfolyam 2 sz. p. 79-84

### ***Presentations of conferences***

Szűcs, Á.: A humánkontrolling jelentősége a tudásalapú gazdaságban. Fiatal regionalisták V. országos konferencia. Győr, 2006

Szűcs, Á.: Humánkontrolling és tudásmenedzsment. Pannon Gazdaságtudományi Konferencia. Veszprém, 2006

Szűcs, Á.: A HR kontrolling jelentősége a válságkezelésben. Magyar Tudományos Akadémia VEAB. Veszprém, 2008

Agnes, Sz.: „Learning to see” - the human power. Lean conference, Tijuana, Mexico, Lean&HR conference, 2008

Szűcs, Á.: HR-kontrolling=tudatos emberi erőforrás-gazdálkodás. Növekedés, gyorsítás, vállalati kibontakozás. III. Pannon Gazdaságtudományi Konferencia. Veszprém, 2009

Csizmadia-Szűcs, Á.: HR kontrolling a tudatos emberi erőforrás-gazdálkodásért. „Tanulás, tudás, gazdasági sikerek.” Győr, 2010

Szűcs, Á.: A HR controlling szerepe, fontossága a válság kezelésében. Magyar Tudományos Akadémia VEAB. Veszprém, 2011

Szűcs Á.: Új irányok az emberi erőforrás gazdálkodásban. Fiatal regionalisták VIII. konferenciája. Győr, 2011







