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**The difference and similarity of the big 4 companies: facts of
attractiveness**

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Abstract

The Big Four are the four largest companies providing independent audit and consulting services. As of 2017, there are 945,000 people employed by the Big Four around the world. It is considered that it is prestigious to work as a consultant, auditor or lawyer in EY, Deloitte, KPMG or PwC. These companies, unlike many domestic ones, with great enthusiasm invite students with no experience to start a career with them and offer paid and free internships. However, the reverse side is also known - overtime, lack of sleep, eternal stress and low wages.

Most Kazguu students, as noted, tend to work in these companies. But not everyone understands where to go, where are the best conditions for work.

It turned out that in Kazakhstan, the employees of the Big Four also divide these companies into prestige and levels of conditions for an employee in companies. For example, which one they consider prestigious in Kazakhstan or where conditions are better.

Since last year, it has been very noticeable that many of the students, who are employed into Big4, have been transferred to other companies.

The main goal of this project is to give students information so that they understand the difference between each company.

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The difference and similarity of the big 4 companies: facts of attractiveness

Introduction

In the field of large international business, “Big4” is well-known — a group of the largest multinational organizations providing audit and consulting services. The "big Four" includes:

PWC;
KPMG;
EY;
Deloitte.

Let's take a glance at what the big four are. Big 4 companies provide legal services to the overwhelming majority of publicly traded companies. This group can rightfully be called an oligopoly, since they dominate the audit and consulting market. The Big-4 serves

99% of FTSE-100 companies, 96% of FTSE-250 firms and 95% of Fortune-500 organizations. The FTSE-100 index is calculated by the British Stock Exchange and is based on the values of the shares of 100 companies with the largest capitalization. Their total capitalization exceeds 80% of all firms listed on the stock market . Deloitte, PricewaterhouseCoopers (PwC), Ernst & Young (EY) are considered Anglo-American companies, and KPMG is Dutch.

Let's look at some statistical information about the "Big Four". By the end of 2020, the total revenues (revenues) of four corporations amounted to \$ 157 billion. But the data on individual companies (billion dollars): Deloitte - 47.6; PricewaterhouseCoopers (PwC) – 43.03; Ernst & Young (EY) -37.20; KPMG - 29.22.

For comparison: in 2009, this figure was equal to 93.8 billion dollars. Revenues have grown almost 1.7 times. It is noteworthy that last year, against the backdrop of a severe viral and economic crisis, the Big Four managed to maintain their incomes at the level of 2019.

In the Big 4 in 2019, the total number of employees was equal to 1.1 million people. Deloitte's number of employees has grown from 135 thousand people in 2006 to 334.8 thousand in 2020, i.e. almost 2.5 times.

History of the “Big Four”

Each of those audit organizations has more than a century of history. Pricewaterhousecoopers and Deloitte Touche were founded in 1849 within the UK. For 170 years, they have experienced enough reorganizations and upheavals, but they're still the largest players. A touch later, in 1870, KPMG was established. The youngest was Ernst & Young, who began providing audit services in 1903.

The insolvency of Arthur Andersen as a results of their involvement in the Enron scandal in 2001 gave rise to the Big Four:

Deloitte & Touche;

Ernst & Young;

KPMG;

PricewaterhouseCoopers.

The collapse of Enron and therefore the subsequent investigation required a thorough audit of the financial statements of the company, which was audited that year by Arthur Andersen. Arthur Andersen was eventually charged with obstruction of justice by destroying audit documents on Enron.

Let's examine some statistical information about the "Big Four". By the top of 2020, the entire revenues (revenues) of four corporations amounted to \$ 157 billion. But the info on individual companies (billion dollars): Deloitte - 47.6; PricewaterhouseCoopers (PwC) – 43.03; Ernst & Young (EY) -37.20; KPMG - 29.22. For comparison: in 2009, this figure was 93.8 billion dollars. Revenues have grown almost 1.7 times. It's noteworthy that last year, against the backdrop of a severe viral and depression , the Big Four managed to maintain their incomes at the level of 2019. within the Big 4 in 2019, the entire number of employees was equal to 1.1 million people. Deloitte's number of employees has grown from 135 thousand people in 2006 to 334.8 thousand in 2020, i.e. almost 2.5 times.

So, the entire revenues from the audit amounted to \$ 57 billion, or 36.3% of all the revenues of the "Big Four". And almost everything else is consulting, and therefore the main direction of consulting is "tax optimization" (almost 40% of all consulting income).

The Big Four companies adhere to the highest ethical standards of business and even check their clients for compliance with not only legal, but also ethical standards. For instance , EY has an "international code of conduct" (global code of conduct), which claims to manage the ethics and behavior of its 280.000 employees in 700 offices in 150 countries around the world.

About the “Big 4” companies in Kazakhstan

PWC

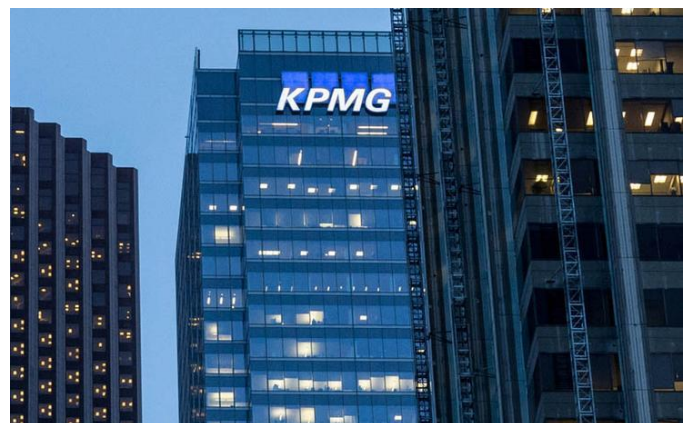
The PwC network of firms has been started their operating in Kazakhstan since 1993 and today the company has over 500 employees in three offices in Almaty, Astana and Atyrau.

Among the majority of young professionals, PwC is considered more prestigious in Kazakhstan. There are a number of reasons for this, which allow the company to be more attractive to the best employees. The most purposes are to construct believe in society and unravel vital issues. In a progressively complex world, the company makes a difference perplexing framework work, adjusting and advancing so they can convey supported results for communities and society – whether they are capital markets, charge frameworks or the financial frameworks inside which trade and society exist.



KPMG

The KPMG arrange started its exercises in Central Asia 25 a long time back, specifically in Kazakhstan, the primary office was opened in 1996. The company provides its administrations within the field of review and counseling within the field of valuation and charges to companies such as banks, quasi-public division, oil and



gas, broadcast communications and nourishment industry in three workplaces in Kazakhstan Almaty, Nur-Sultan, Atyrau, where over 600 individuals work.

The main values of the company are - decency, courage, friendliness and impeccability. The corporate culture in the company is based on its values. Their openness, directness in relationships and honest communication helps to strengthen the trusting relationship of cooperation in the company.

EY

In 1992, EY became the first international firm to provide audit and advisory services in Kazakhstan. Today, the company's practice is represented by three offices - in Astana, Almaty and Atyrau. Since 2001, EY has been actively involved in the work of the Foreign Investor Council (FIC) under the President of the Republic of Kazakhstan. The EY Managing Partner for Kazakhstan and Central Asia co-chairs the FII Investment Policy Working Group.



The company's main values:

- Demonstrating respect, integrity and solidarity;
- Filled with energy people, courage and enthusiasm that the leaders need
- Doing the right thing and building relationships based on this

Building a better world of work – with increased trust and confidence, talent development, sustainable growth, in all its forms and greater collaboration – is what EY is committed to. Through their own actions and interactions with like-minded individuals, creating a better world of work is the core purpose of EY and why they exist as an

organization. In addition, the idea of EY is that “When business works better, the world works better”.

Deloitte

On July 14, 1994, the Deloitte international network took its first step in Kazakhstan by opening an office in Almaty. Nowadays, Deloitte is the quickest developing "Big Four" company in Kazakhstan, with workplaces in Almaty, Astana, Atyrau and Aktau, and utilizes roughly 590 people.



Deloitte company is committed to the most elevated moral guidelines and hones. Typically prove both by the bunch of companies and by all trade honest, client benefit guidelines, administration behavior and shared values, and, most imperatively, the quality of the individuals we contract. In truth, morals, astuteness and quality are at the center of all the exercises of the companies that are a portion of the Deloitte group.

Also, this topic for the thesis was chosen for a reason, but as a help to future graduates of our university. All members of the group would like to work in these companies, but not everyone knows the difference between these companies. We wondered where the best place to find a job, and sent resumes to all 4 companies. Having made a conclusion, there was a decision to write a project, the topic of which is very relevant for ISE students, from where every year 15-20 graduates are employed in these companies.

Literature review

Most of the research has focused on what it's like to work in the big four companies, but not how to get a job there and what are the life hacks.

For youthful individuals fair beginning a career, one of the most excellent places for a speedy begin and fast improvement in Russia is the "Big Four" companies: PWC, EY, Deloitte and KPMG.

Various theoretical aspects of working in the Big Four have been studied by many foreign scientists. In Kazakhstan, there were no such studies.

For this research paper, the main definitions and concepts related to the Big Four and its structures are taken from the textbook of researchers Ingeborg Louise Gustavsen and Mathias Hove Zimmer "A comparison of the Big Four Professional Service Firms", which describes in detail the organizational structures of each of the four companies (about activities, employees, income, technology, customers).

In order to understand in more detail the prestige of the company from the point of view of the employee and how to work in the Big Four in England, Anna Chernova's work "How to get a job in the Big Four in London" and Natalia Ortynskaya's research "How to actually work in the Big Four is interesting. And why do people leave there?". The first article talks about how difficult it is to get a job in the big Four in London and what needs to be done for this, and the second article tells more about the nuances, about the relationship in the company to employees, about the work system, about stress and finally about why the author of this article left the big four.

In order to see in which direction we should move in our research work, as an example, we took a study from the website hrlider.ru, where the big four companies in the Russian Federation are compared, about the prestige of the company, also describes in more detail about the prestige, about the organizational structure, working conditions, corporate

culture. For example, the article says that the hierarchy of positions in the "Big Four" and the average time for obtaining them are almost the same everywhere:

Intern — up to 6 months

Specialist (Staff) – 1-2 years

Consultant (Advanced staff) — 1-2 years

Senior Consultant (Senior) — 3-4 years

Manager (Manager) — 2-3 years

Senior Manager — 2-3 years

The director of the department (Director) is a top managerial position, this is a different level of pay and work. Only 3-4% of the newcomers get to this position.

Partner is the highest position, the limit of career dreams for the CIS countries.

Also speaking about the differences of the company **in Russia, the most prestigious company: PricewaterhouseCoopers.**

PWC ranks first in the Big 4 employer rankings. EY is in second place, Deloitte is in third, KPMG is in fourth. If you say: "I work at PricewaterhouseCoopers as an auditor (consultant, even as a cleaner) — you will be looked at with admiring glances in certain circles."

Best Starting Payment: Ernst and Young

Everywhere the starting fee is low, but in EY it is slightly higher and its growth rate is also relatively higher. The lowest payment in PwC. In managerial positions, you will be able to receive the most in KPMG. With 4-10 years of work experience, salaries are higher at Deloitte.

The most "human" working conditions: KPMG

As we wrote above, in all these companies, employees of grassroots positions are slaves. But KPMG is the only company where processing is paid, there is an opportunity to work remotely, and where the company is at least trying to retain new employees. In addition, KPMG has the most modern and spacious office in Moscow, which is located in the "Tower on the Embankment" in Moscow City. Everyone else in Moscow has cramped offices and one toilet for 200-250 people.

The easiest way to get settled: Deloitte

All the companies of the "Big Four" carry out a rather complicated process of selecting employees and it is not easy to get a job in them. However, the company that recruits the most employees and the chances of employment in which are somewhat higher is Deloitte. In addition, Deloitte is the largest company in Russia and the world — about 270 thousand in the world and 6 thousand in Russia and the CIS.

This comparison seemed very interesting to us from the point of view of an Hr manager, as well as students.

Methodology

Before determining the specifics of using comparison in a sociological survey, it is necessary to characterize comparison as an act of thinking.

Comparison is a cognitive operation aimed at identifying similarities and (or) differences between phenomena. Even the most superficial acquaintance with the acts of comparison shows that it is a cognitive action that is associated with the comparison of some objects to each other in order to establish or detect their similarity or difference. Comparison involves the definition of comparison criteria — properties by which similarities and

differences of objects are distinguished. At the same time, setting certain criteria, we focus on certain properties of objects or phenomena, neglecting others.

For this investigation project, a mixed method was chosen, since the elemental point of the "mixed" method within the consideration is the condition that the combination of strategies is the result of the qualities of each of them. Hence, the most contention of blended thinking is that the data obtained from a combination of strategies will surpass the conceivable outcomes from employing a single method.

The purpose of this study is to identify the difference in the big four companies in Kazakhstan. For the study, such methods as analysis, deduction, interviews were used, which relate to the qualitative research method.

The subjective strategy as an apparatus is a fundamental part of a particular technique, which can be called subjective or humanistic sociology and considered a partitioned field of sociological information. Fundamentally, subjective ponders consider particular individuals in particular circumstances. Such aspects as regular interaction of individuals are considered, which is examined from the point of view of social (status) or social talk (standards, designs of behavior, social images).

To collect information, the first thing we relied on was a questionnaire survey that 40 employees passed, 10 employees from each company (Appendix 1-17). The questionnaire survey was used to obtain empirical information concerning objective or subjective facts (assessment, opinions). The second method is an interview conducted with 12 employees, 3 from each company. Compared to the questionnaire, the interview has its own advantages and disadvantages. The main difference between these two methods lies in the form of contact between the researcher and the interviewee. In the case of an interview, the interviewer makes contact between them. However, in order to get the same amount of information as during the survey, the interviewer must spend much more time.

Also, to verify the data, there was made an analysis of the GPA of students who work in the “Big Four” companies. This analysis and questionnaire survey refers to the quantitative method of research. There are several criteria for finding a job in these companies. One of the criteria is your academic performance at the university. Using this method, we were able to determine the fifth point of the criteria, that is, how much easier it is to find a job and compiled a list of which company is the most and which is the least demanding regarding the GPA.

With the help of data, by a quantitative method, it is possible to determine by survey and by analysis the GPA can get into the company, and by the qualitative method, with the help of an interview, we will find out from employees how difficult it was to break into the big four.

Before conducting the survey and interviews, we determined the criteria for comparison.

We have chosen 5 criteria so that the future specialist can determine by what criteria the company suits him:

1. Corporate culture
2. The speed of career growth
3. Where is the easiest place to get settled?
4. Prestige of the company
5. Salary

Since we conducted interviews with employees who work in the city of Nur-Sultan, for the full visibility of the picture, we added information from the site village.kz where we conducted the same interviews with employees, only in the city of Almaty.

Results of analysis

Corporate culture

Most of the answers would certainly clarify one thing which is rather conclusive: that Big 4 firms value clients more than the life of an employee. But this makes sense, since that's how they build trust and are the top choices among clients. They invest in their people to acquire relevant skills and further they have attained so much experience in what they do, which gives you a huge learning/growth potential in your preferred area of expertise. They definitely have high expectations from their employees which are directly linked to your promotions and bonuses. It doesn't matter if you work 24 hours a day, it's the targets achieved that creates an impact. Politics helps you sustain and can't get ignored. Your opinions get the respect they deserve if you speak up and propound smartly. You meet diverse smart individuals and various team building initiatives helps one get comfortable enough.

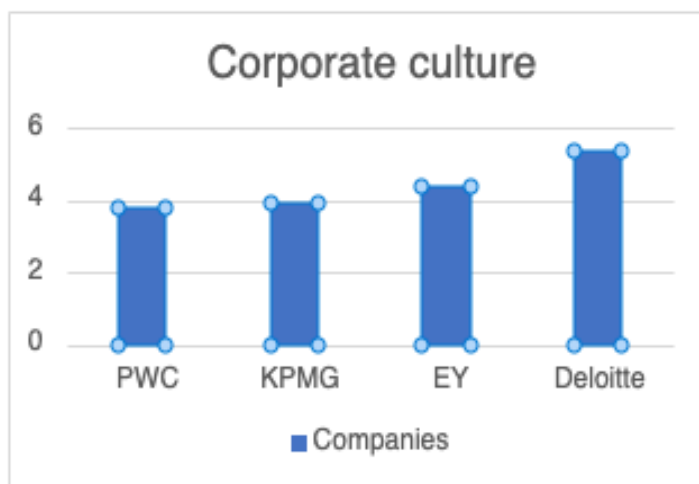
What we mean to say is that the culture differs from team to team. It depends on the time spent together working, the comfort level everyone has reached and how sporting the people are.

So the suggestion is - do not try to understand the culture of the Big 4 you are joining, try to understand the culture of the big 4 team. It differs more than you would imagine.

But in our case, we evaluate where it is more likely to meet an organized and good corporate culture: According to employees' assessments, KPMG is in first place in terms of corporate culture. The second is PWC, the third EY and finally Deloitte in 4th place.

KPMG employees rated the corporate culture at 3.9 out of 10 (*from best to worst ranked in ascending order*), which is a good indicator lagging behind PWC by 0.1 points. To support the motivation of employees, various events are held for the holidays or a dinner with the team in

a restaurant once a week or 10 days. The corporate culture of KPMG in Kazakhstan is considered one of the best in the country. At the same time, flexibility and the desire to ensure that everyone's opportunities are equal allow the company to create an environment where people can freely share their knowledge and experience, unlocking each other's potential. PMG is well known for its great workforce improvement with over industry standard pass rates for key capabilities. Its culture is peculiar, with less weight to fit into the cliché urban graduate way of life. Not to mention the way they care about their employees. For example, in a busy season it can last for 4-5 months and during this season people work until 12 at night. In order to somehow make up for this, they are given a rest from 10 to 20 days for the same processing, depending on how much you have processed. This bonus only works at KPMG. If we talk about statistics, out of 40 people who completed the survey, they chose KPMG when asked where they would most like to work. Also in the question “where would you go to which company if you didn’t work in the big four”, KPMG was chosen by 13 out of 40 people. Second only to PWC, who scored 14 out of 40.



(each company evaluated by its employees)

The majority of people speak very positively about the corporate culture in the **PWC**. The most agents of the corporate culture are the representatives of the company. The benefits of a great corporate culture incorporate dynamic worker engagement and a profound sense of proprietorship and solidarity. The

significance of corporate culture cannot be exaggerated. A successful corporate culture will permit you to form, execute and scale fruitful ventures and forms, increase profitability and

keep up the coherence of the company. It'll moreover increment representative engagement, guarantee a charming client and partner involvement, and increment by and large fulfillment. To do this, a number of events are held in honor of the holidays, as well as pleasant bonuses. It should be noted about the relationship between employees, how etiquette is observed in the company. The company is considered "the most prestigious" not only in Kazakhstan, but throughout the world. The firm's reputation and strong review commerce implies there's a sense of solidness you might not discover at Deloitte for example.

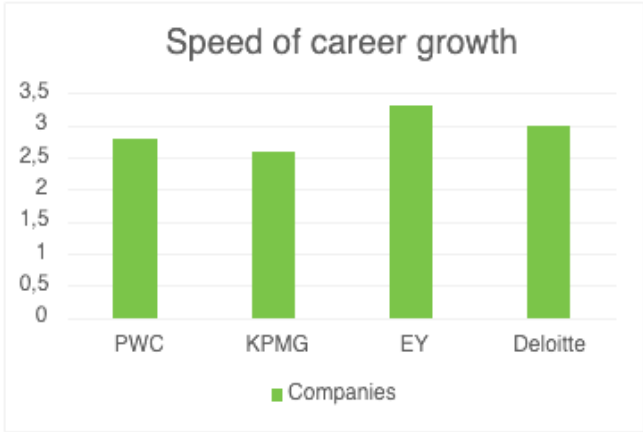
According to the company's employees, **EY** takes 3rd place with a score of 4.4 points. The corporate culture in this company is almost the same as KPMG and Deloitte. The company is considered to be very balanced in terms of the employee. A low-key corporate culture where you can also enjoy the job and also have a very strict mentality gives the company the opportunity to attract talented people. But according to the employees themselves, there is a certain barrier between managers and employees who have been working relatively recently.

In **Deloitte** everything is bad in business with its culture. There is no zest here, people just work at their jobs, there is nothing that could appreciate their culture highly. Employees also rated corporate culture in the company - 5.4 points.

The speed of career growth

The career path in accounting is the same in industry and in the big four. To succeed you must become a leader. Up or out as the saying goes. You become a supervisor, then a manager, then a higher level manager (one with more responsibility) and unlike industry the goal is partner. Whereas in industry the goal is executive. Like industry there are higher levels of partners within the firm.

One big difference though is what's expected of you as a leader. Both require you to manage people effectively but the other skills differ. In industry you are expected to learn the business. In the big four the emphasis is on building the business. In industry that is a smaller expectation because you have a sales force and others who are dedicated to those tasks.



(each company evaluated by its employees)



(all 40 members evaluated 4 companies)

Regardless of the differences and your preferences, it is better to start your career in a big four firm if you can. The experience is highly regarded and many people leave so you don't after a couple of years so you won't have to explain yourself if you feel like you're more suited for industry.

In terms of the speed of career growth, KPMG ranks first, PWC is second, Deloitte is third, and EY is fourth, where, according to employees, rapid career growth is least noticeable. This question is measured by how quickly an employee got to a high position or whether a double promotion was noticed (double promotion - It means allowing a worker to skip over a position, for example from associate to manager in 4 years or from manager to senior manager in less than 2 years) in the company. KPMG's score was 2.7 *(from best to worst ranked in ascending order)*, which means that there were people in the company who received a double promotion. But PWC received more preference from employees of all of the four, since the company, as mentioned earlier, is attractive in terms of employment, and the fact

that the company is the most difficult to find a job has the opportunity to get a job without problems in other companies, and this makes employee is very competitive in the labor market.

How difficult is it to get into Big four accounting firms?

Getting into a Big 4 firm is not the hard part, making your way through it is one oppressive task. One should keep in mind the “Big 4” is not a place to earn money or to settle down for the long term. You join it with only one intention, you are here to learn!

However, one can still decide to stay in Big for a long period of time in order to continue his/her future prospects, but that is one of the cases. But when it comes to learning, no place in the known universe can get you better learning and understanding regarding your respective field of work.

Getting into the big 4 isn't a troublesome assignment, anyone with a rational accounting and finance background can apply, normally they hire twice a year. Once you're done with the application preparation (ordinarily online), you get called for a meeting taken after by a composed test (in a few scenarios). Once a candidate has successfully completed a test and passed the initial interview, you get called for an interview with a Partner. If you get yourself able to find him, you get in.

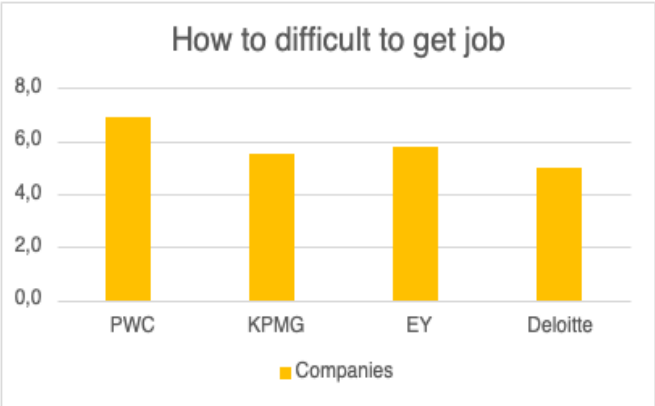
For analysis, there was taken the performance of graduates over the past 6 years.

First of all, it should be noted that most of the students were employed in EY 36 graduates out of 84, in KPMG 18, Deloitte 17 and finally in PWC where 13 graduates show the least.

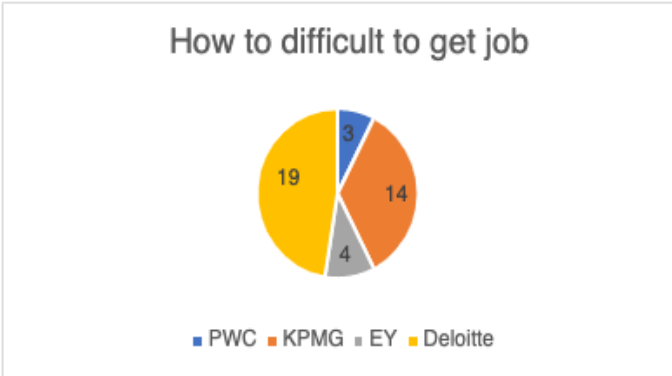
The average GPA of those employed at KPMG and Deloitte is tied for 1st place with 3.3, which is higher than in EY (3.18) and PWC (3.25). These figures give us a sense of the

opportunity to see employment in the big four. For example, the minimum performance in three companies, KPMG (2.69), EY (2.04) and Deloitte (2.55), shows that perhaps the company values more how the employee will show himself during the internship. And in Prices, this indicator is 2.97, which is very close to 3, which makes it clear that it is more difficult to find a job in a company with a lower GPA. Based on the data, we can say that it is more difficult to get into the PWC. Because in terms of the number of graduates - the least (13) and the minimum gpa - the most (2.97.).

According to the data from the **questionnaire and analysis of GPA**, it is **easiest to get a job at Deloitte**, then KPMG in the third EY, and the last one, where **PWC is the most difficult** to find a job. According to employees, in order to get a job at PWC, where employees went through as many as 3 interviews out of 5 stages (1 and 2 are tests) and waited for an answer from 3 to 5 weeks. Employees spent weeks preparing for interviews. At an interview with a manager and a partner, questions are asked about your hard skills, that is, your analytical data, your knowledge in excel or other financial instruments and logical questions.



(each company evaluated by its employees)



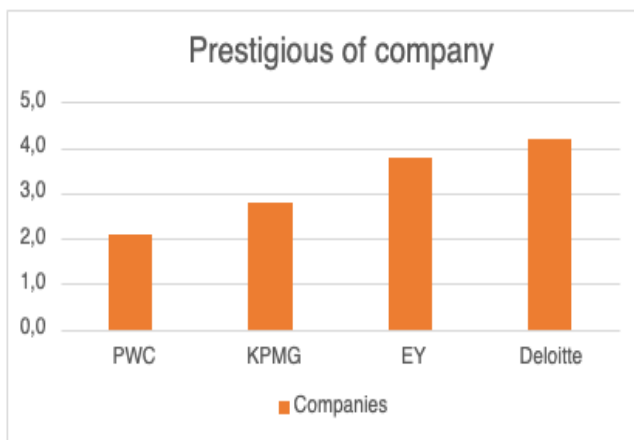
(all 40 members evaluated 4 companies)

Prestigious of company

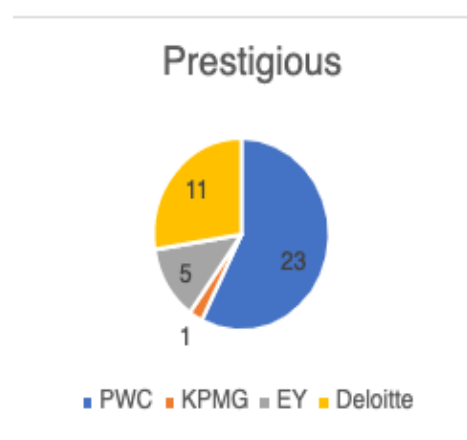
According to firsthand.co, which ranks the most prestigious companies in the world, PwC is the world's most progressive and prestigious accounting firm.

About prestige in general, the answer is: **they are quite similar.**

However, these are large firms and a lot depends on which team you work on, not the firm itself. In a Post Sox world, with IFRS and generally accepted auditing standards, I can tell you that the differences are becoming less and less noticeable. PWC still has some advantage, at least a perceived one, in this area, but we doubt that the quality of the audits conducted by the other four auditors is significantly different. Employees with experience believe that the projects that companies are engaged in also significantly affect the level of the company (that is, with the help of clients and projects, you can determine how big and prestigious the company is). Accordingly, employees who care about interesting projects are considered hardworking from a psychological point of view and are more interested in striving for growth and development, they want to work in a company that will satisfy them in this category.



(each company evaluated by its employees)



(all 40 members evaluated 4 companies)

The advisory depends on which advisory and where. In Europe, PwC has the most successful treasury practice. EY is very strong in the area of internal audit and risk management. Deloitte in implementation and IT projects. KPMG is very good in every way and probably has a very strong tax practice. But again, the difference mostly comes down to what territory and team you end up in, from your point of view.

In prestige, **PwC** received the highest rating from employees - 2.1 (*from best to worst ranked in ascending order*), and 23 out of 40 people who were surveyed from 4 companies ranked the company in first place in this matter. The prestige of a company is understood as a combination of several components: brand, solvency and reputation, customers and partners, management and HR policy, business location. The company is considered the most prestigious not only in Kazakhstan, but throughout the world.

EY deservedly takes 3rd place with a score of 3.8 points out of 10, and also takes 3rd place from the vote (only 5 people out of 40 considered the company the most prestigious in Kazakhstan). Deservedly, because in the international arena the company is also in 3rd place.

In terms of prestige, **KPMG** employees rated it at 2.8, but also only 1 out of 40 people considered the company the most prestigious. Perhaps because in the international arena the company is considered the fourth, which affects the image or brand of the company.

And at **Deloitte**, employees rated it 4.4, which means the company is less prestigious than the rest of the big four. On the world stage, the company is almost the most prestigious (second only to PwC), but in the question of where employees from other companies of the big four participated, the company was considered prestigious by 11 out of 40 people, and this is possible due to the fact that the company feels great in Europe or America , the company was preferred by more employees than KPMG or EY.

Salary amount

The compensation of representatives is the cost of labor assets included within the generation prepare. To a more prominent degree, it is decided by the amount and quality of labor exhausted, but advertisement variables play a critical part – labor supply and request;

the current particular advertisement conditions, regional viewpoints, authoritative standards, etc.

The topic of wages is very relevant, because in modern conditions, improving the order and conditions for the formation of the wage fund is one of the central issues of economic management restructuring.

9 out of 12 interviewers replied that they were **dissatisfied** with wages. The attitude to wages is psychologically subtly different: first of all, the correspondence of wages to the cost of living is assessed, and only then - to labor costs. The well-known thesis of folk wisdom "as we are paid, so we work" (in another edition, "you pretend to pay, we pretend to work") has not only been preserved, but has also worsened. This phenomenon can be characterized as follows: people reduce their workload to a level that they consider adequate to wages.

But this scheme will not work in the big Four, because their usual schedule is from 12 hours a day. Because there is no choice in order to further develop and rise in position, an employee must work hard under such a schedule.

Of the big four, **PWC employees receive the most**. According to various sources, the difference is approximately from 20 to 70 thousand tenge in identical positions. For example, a first-year auditor at PWC receives **265 thousand tenge**, while employees at KPMG and EY receive **235k**, and Deloitte employees receive **200 thousand tenge**.

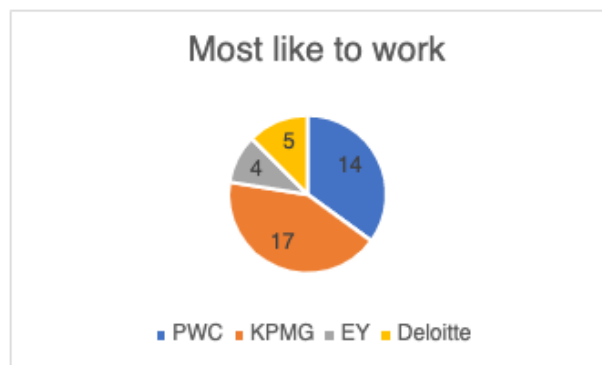
According to interviews, PWC is in first place in terms of salary, EY and KPMG are in second and third place, and Deloitte is in fourth place, where they pay less than the rest of the big four.

Conclusion

The main purpose of the study was to determine where to start your career and to show which company from the big four is more attractive for a young specialist. But it would be unfair to say that one of the companies is not attractive at all or to advise against going to work for any company. Just the opposite, we advise you to get a job in these companies, because working in an international company will give you a lot of knowledge in the field where you specialize. But since these companies differ from each other, the task was to show the differences of these companies.

A survey of employees of each company was conducted where 40 people participated and two employees from each company of the big four were interviewed to clarify any or other information. Based on the assessment of employees and analysis, the top 4 were compiled:

1. PWC. Based on the assessment from the questionnaire and the interview, the company received a positive review. The company was considered the most prestigious in Kazakhstan. The corporate culture at PWC is very modern, where the company has received the highest rating. Also on salary, in the company.



(all 40 members evaluated 4 companies)

Stable culture and good work life balance;

2. KPMG. The company is also well-reviewed. The main distinguishing feature is its corporate culture and caring for employees. Unique ways to raise motivation. Friendly culture, management's are approachable, good work life balance;

3. EY. The company keeps a balance in all criteria. We can't say that they are the best, but we can't say that they are inferior to other companies. Weak work life balance;

4. Deloitte. The company distinguished itself only in the speed of career growth. But a lot of things need to be reviewed by the HRs of the company. In many aspects, they are significantly inferior to other Big Four companies. Low culture and work life balance - ok.

To compile the top, it was not considered how much the company earns, the main mission was to determine which company is more attractive to a young specialist, that is, such points as wages, career growth were taken into account, corporate culture was assessed, as well as amenities and conditions at the workplace and where harder to get a job.

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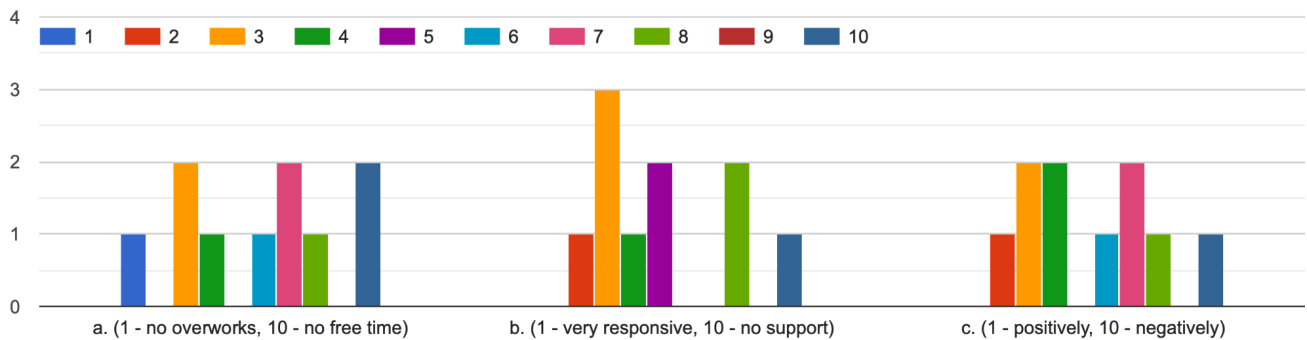
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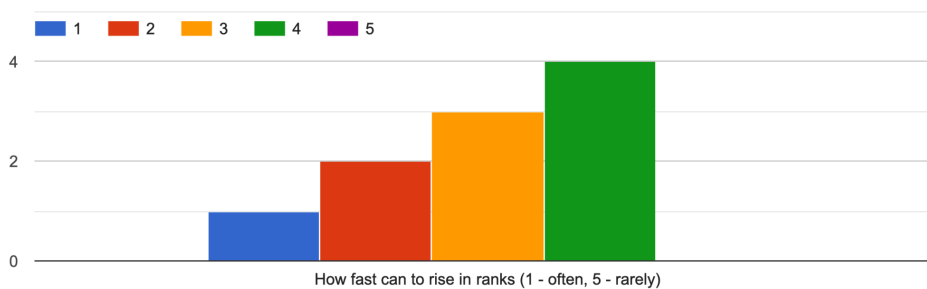
<https://big4accountingfirms.org>

Appendix - A

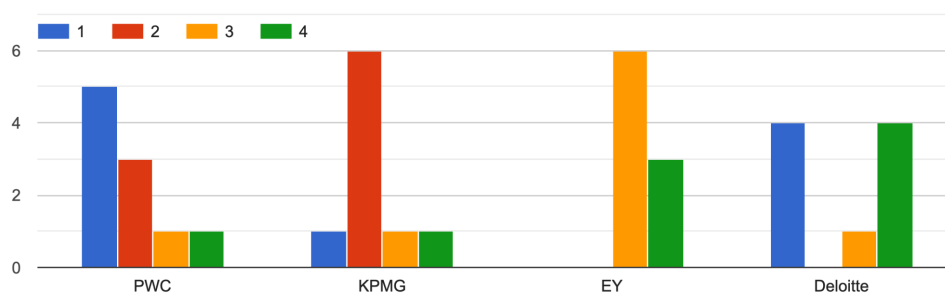
Evaluate the corporate culture of company from 1 to 10: a) overworks; b) support from colleagues and employees higher in rank; c) working conditions.



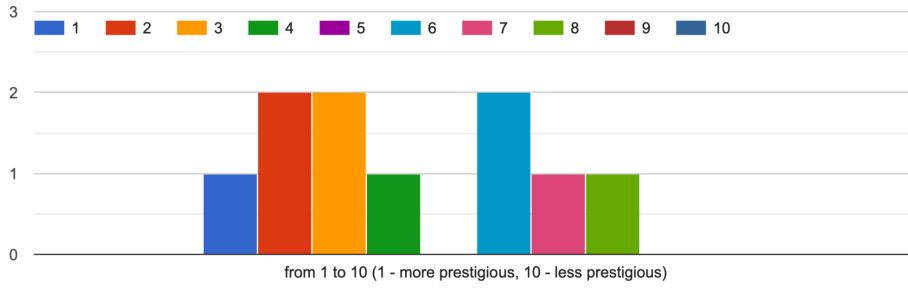
Evaluate the career growth in the company from 1 to 5:



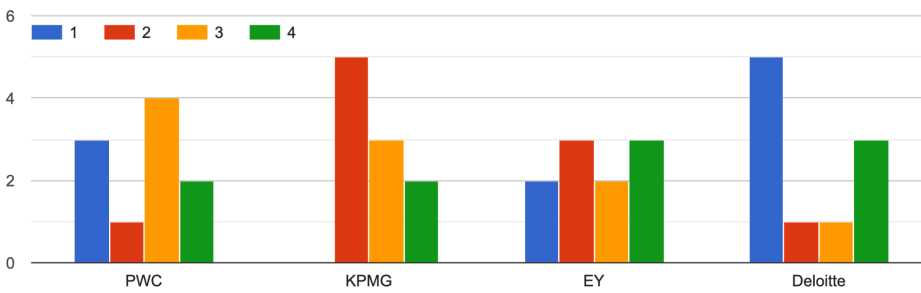
In your opinion, which company has more opportunities to grow up in a career (from 1 - has more opportunities, 4 - there is hard to promote):



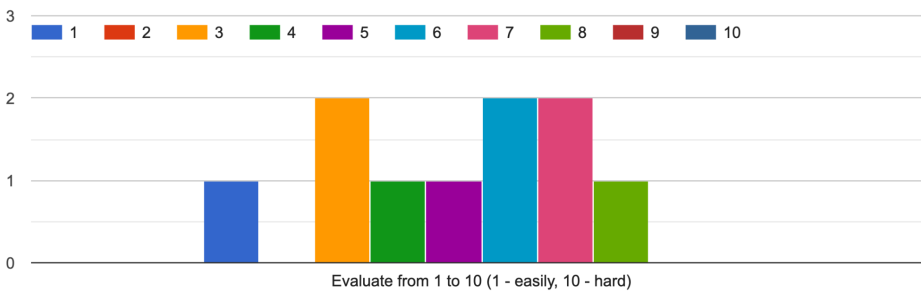
Evaluate the prestigious of company:



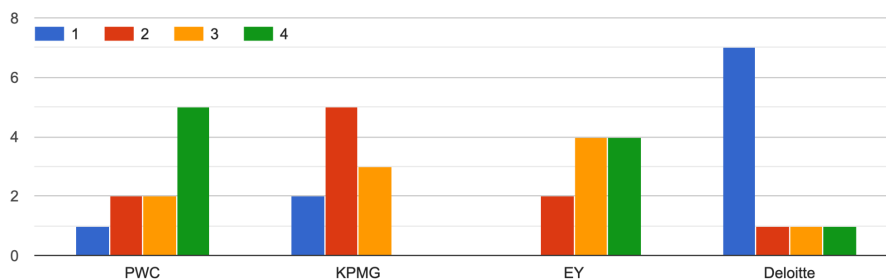
Put the companies where 1 most prestigious to 4 least prestigious;



How difficult it was to get a job in a company?

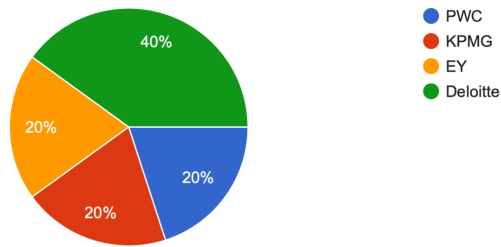


Put the companies where 1 easier to get a job to 4 its harder to get a job:



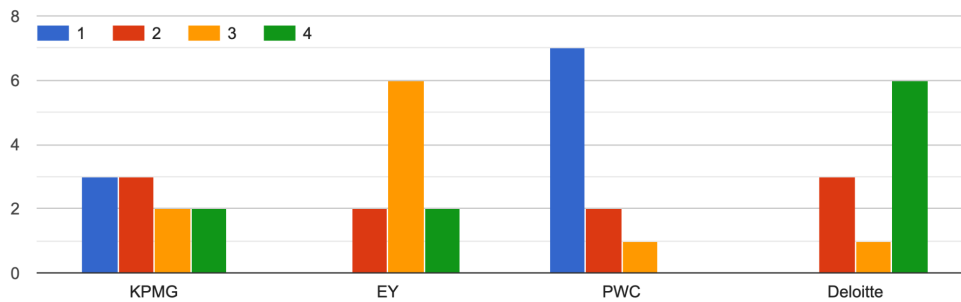
If you did not work in the company where you work now, which one would you choose to work in the Big4?

10 ответов

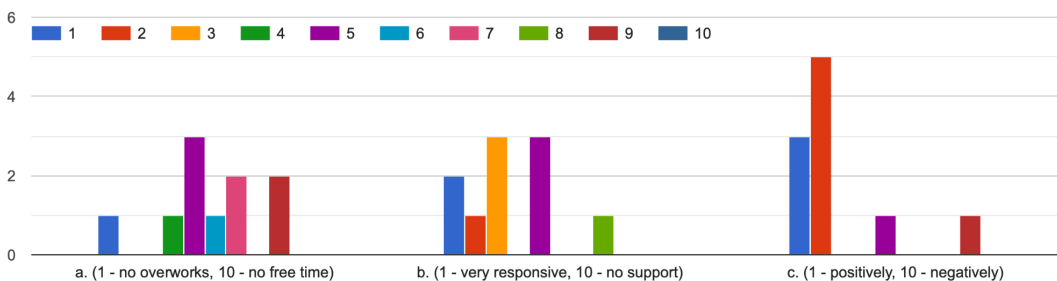


Appendix B

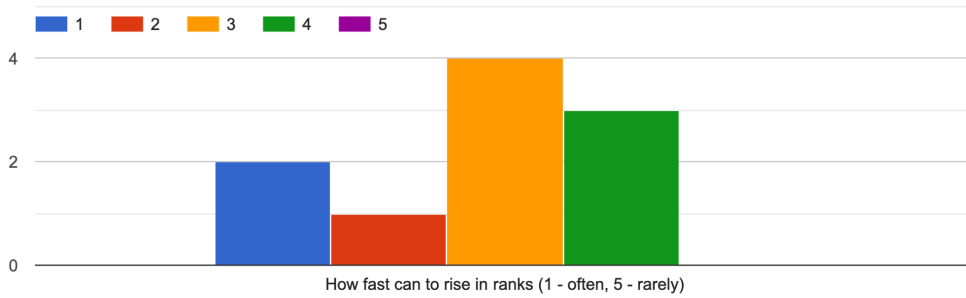
Put the companies where 1 you would most like to work, 4 you would least like to work in the company:



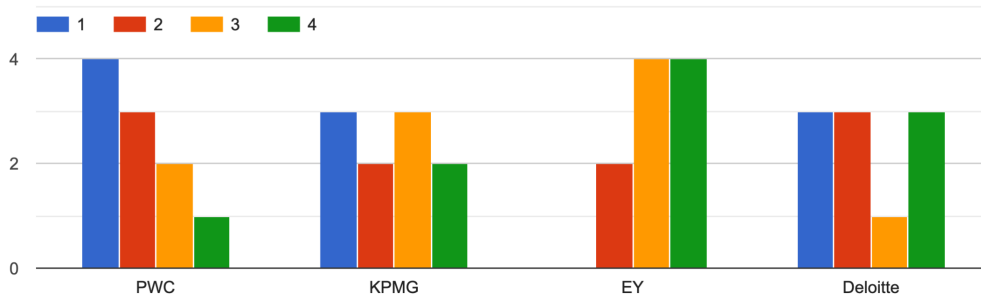
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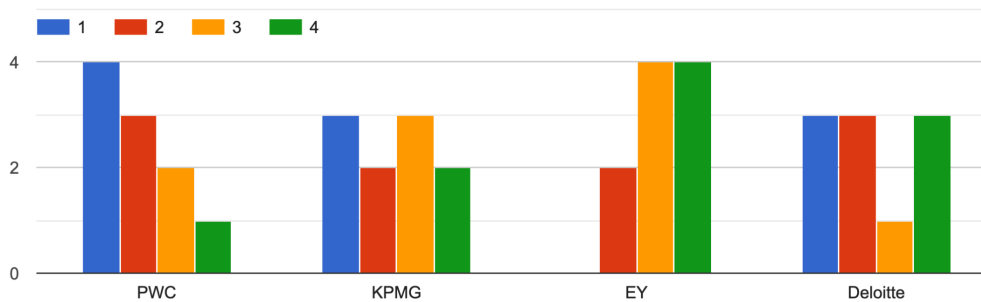
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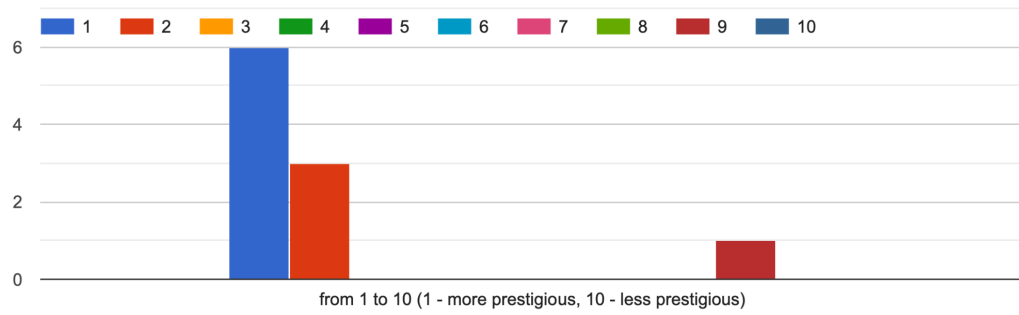
In your opinion, which company has more opportunities to grow up in a career (from 1 - has more opportunities, 4 - there is hard to promote):



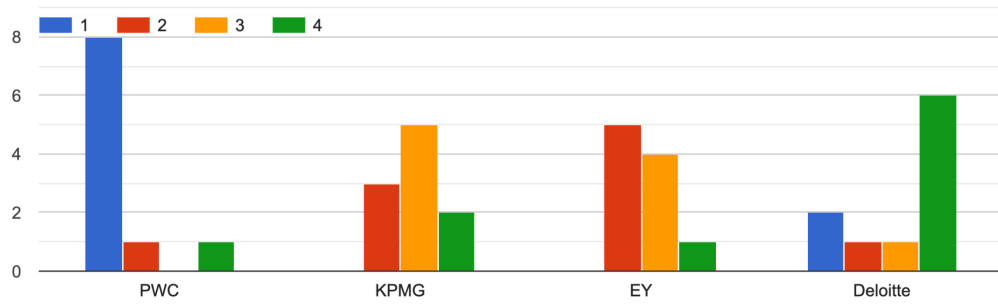
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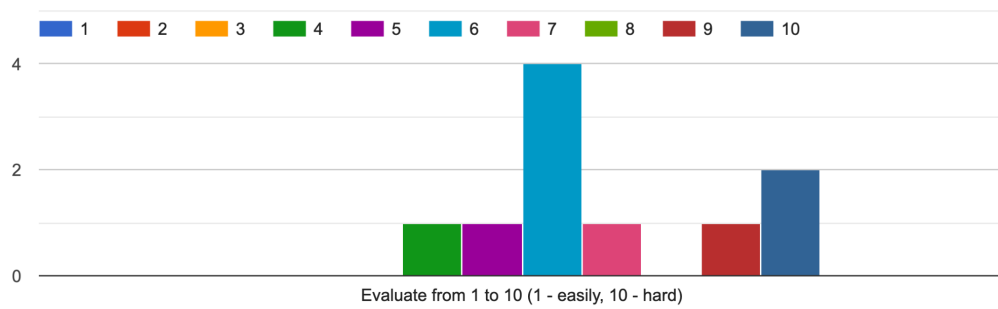
Evaluate the prestigious of company:



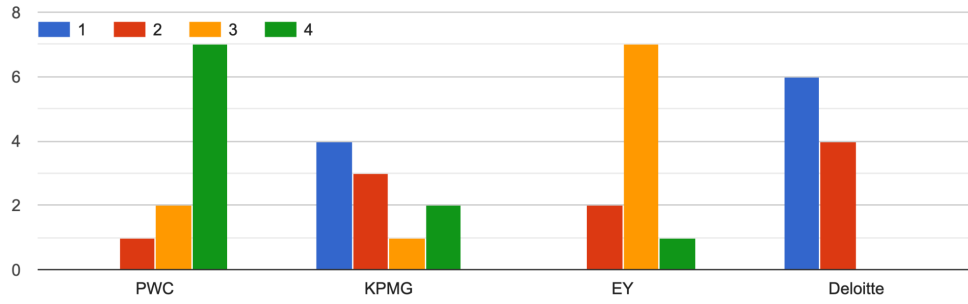
Put the companies where 1 most prestigious to 4 least prestigious;



How difficult it was to get a job in a company?

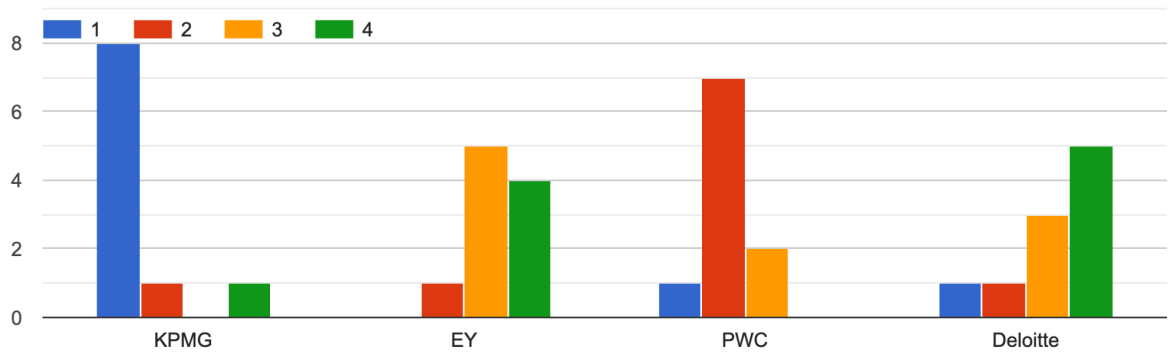


Put the companies where 1 easier to get a job to 4 its harder to get a job:

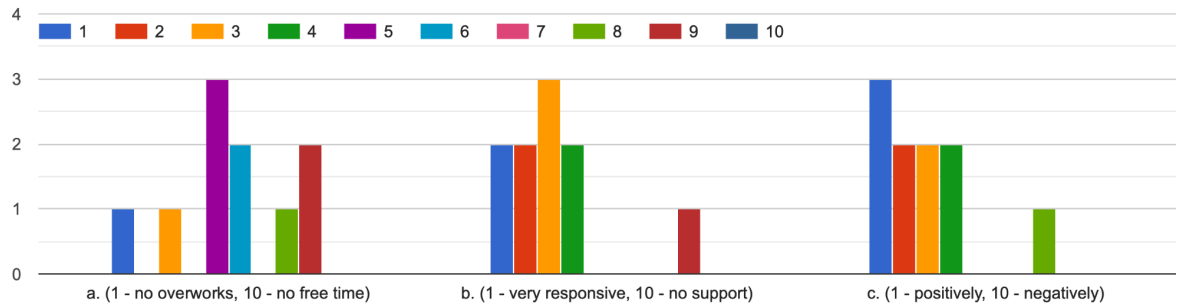


Appendix C

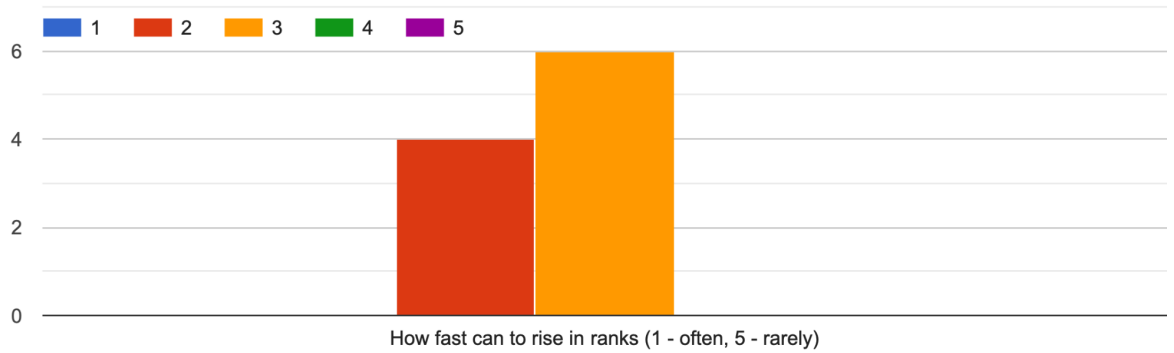
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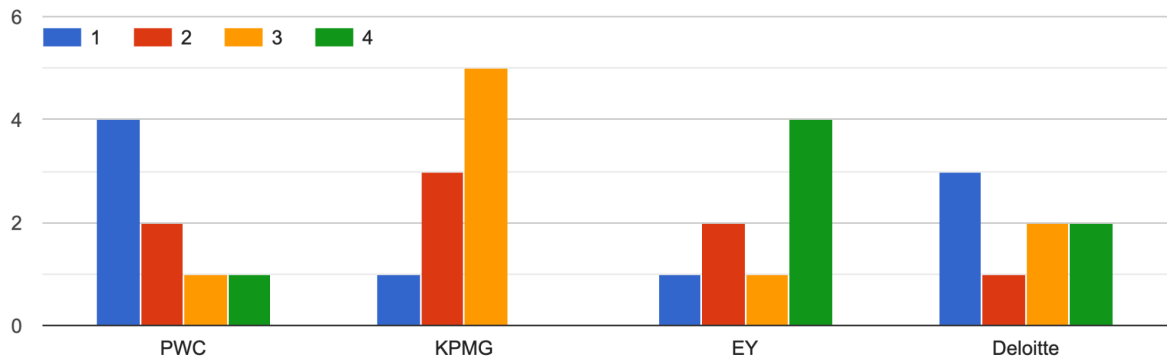
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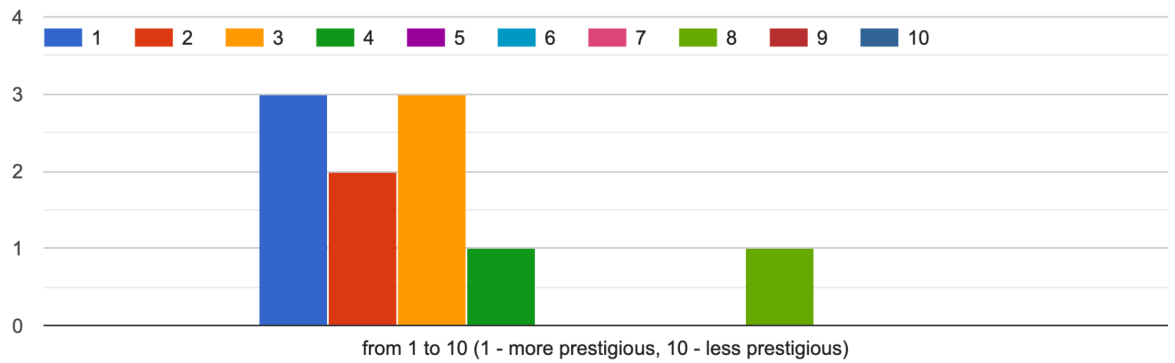
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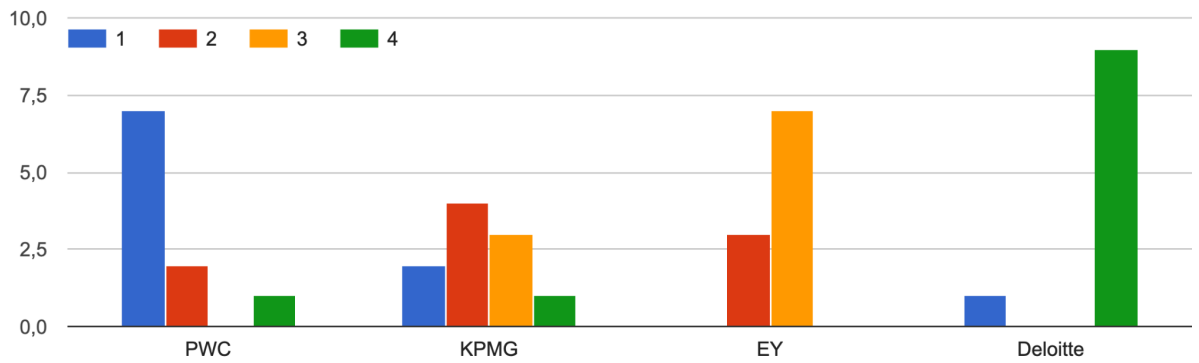
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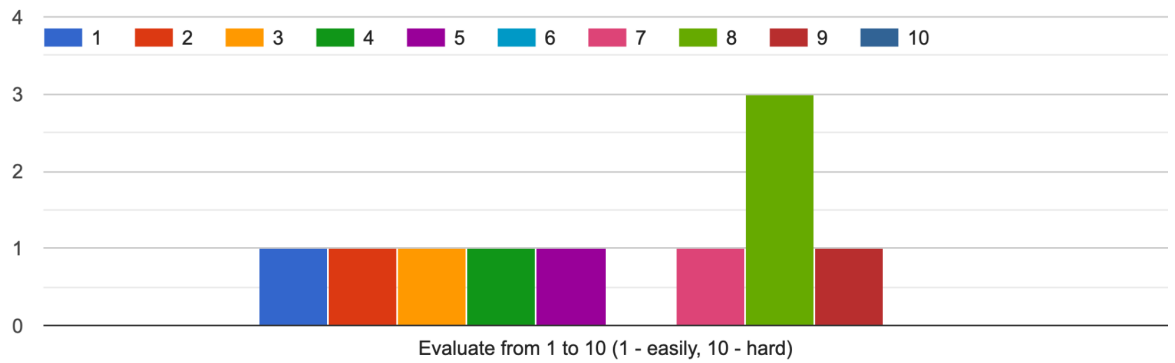
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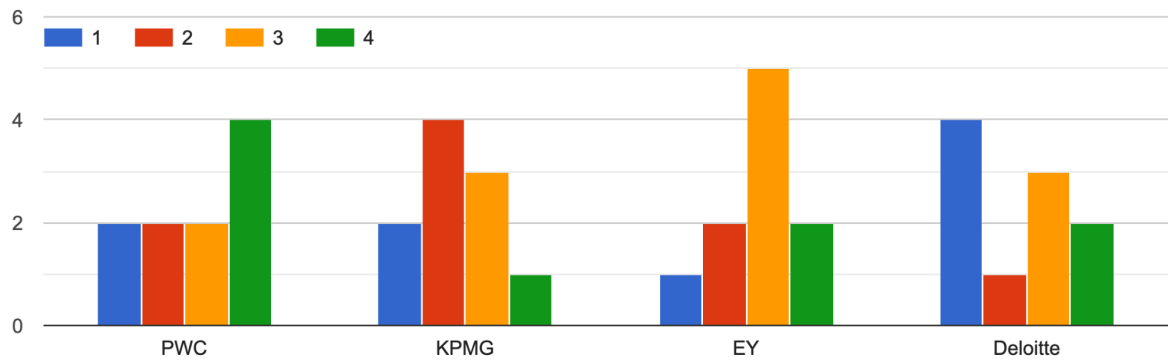
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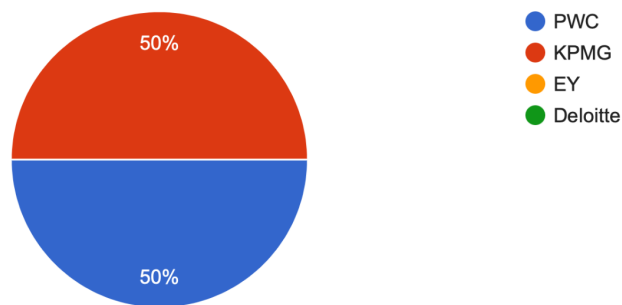


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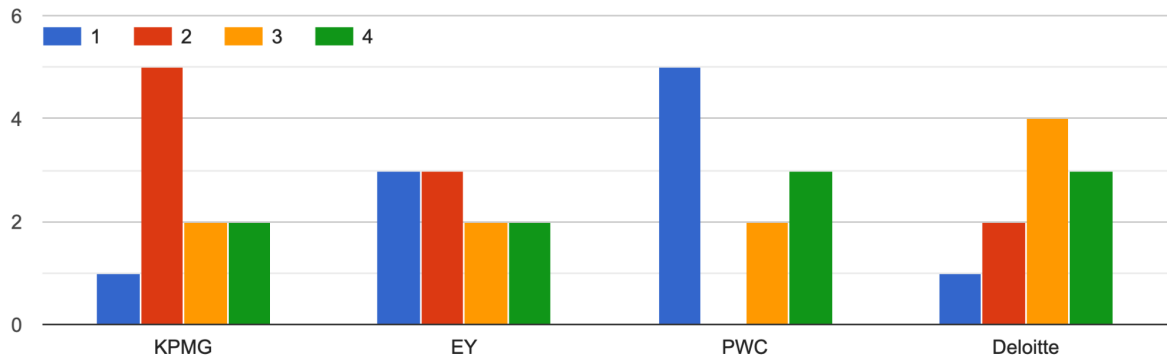
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10 ответов

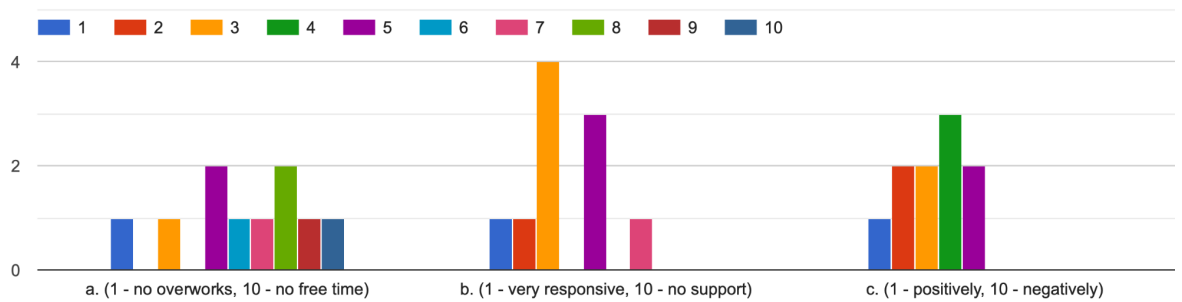


Appendix D

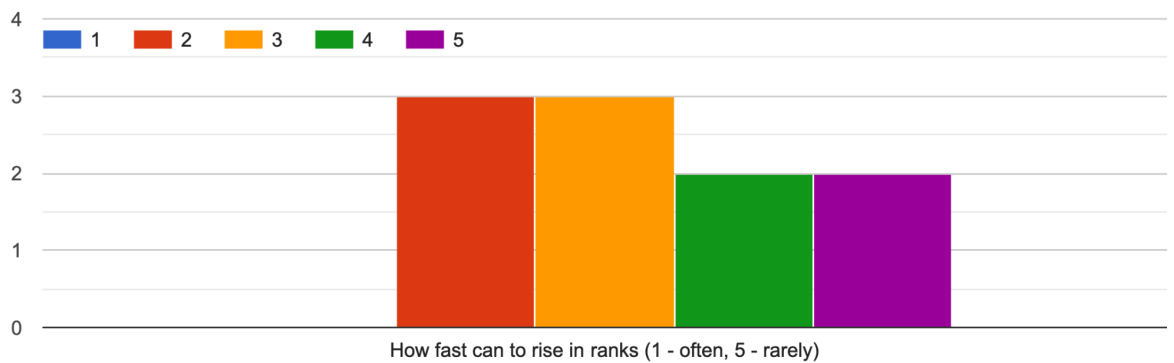
Put the companies where 1 you would most like to work, 4 you would least like to work in the company:



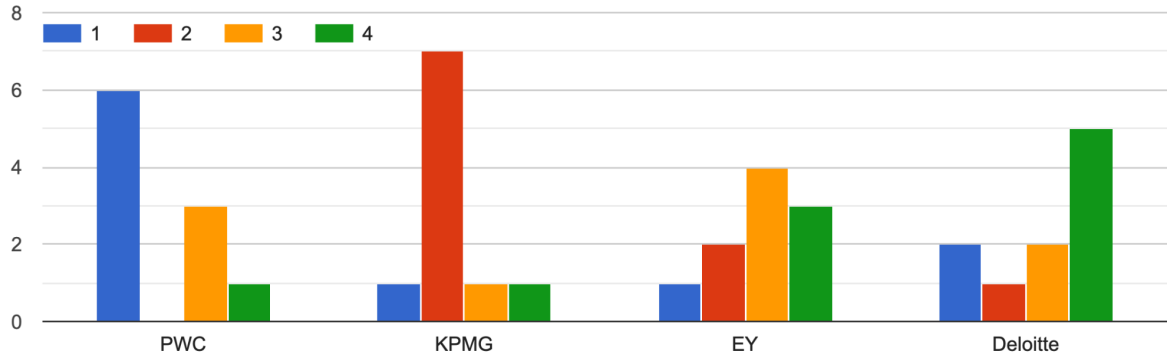
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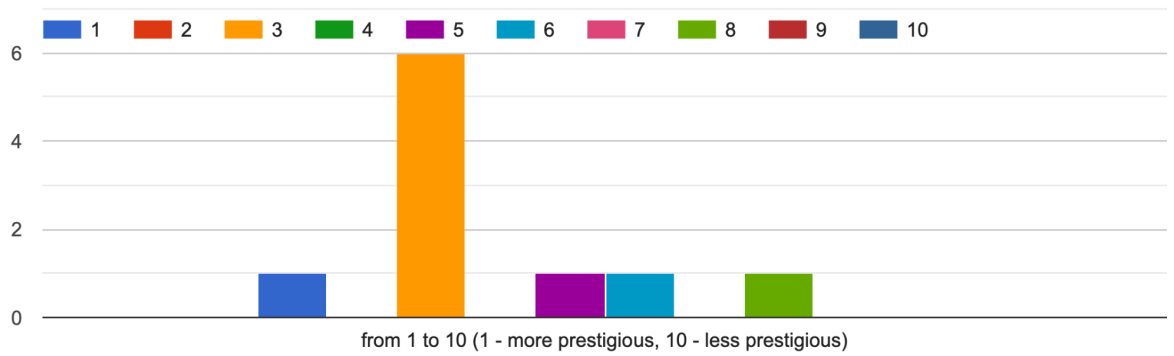
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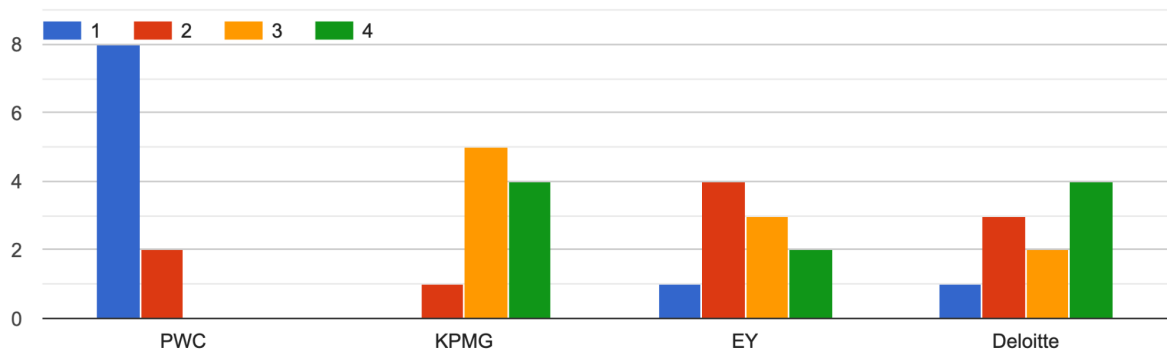
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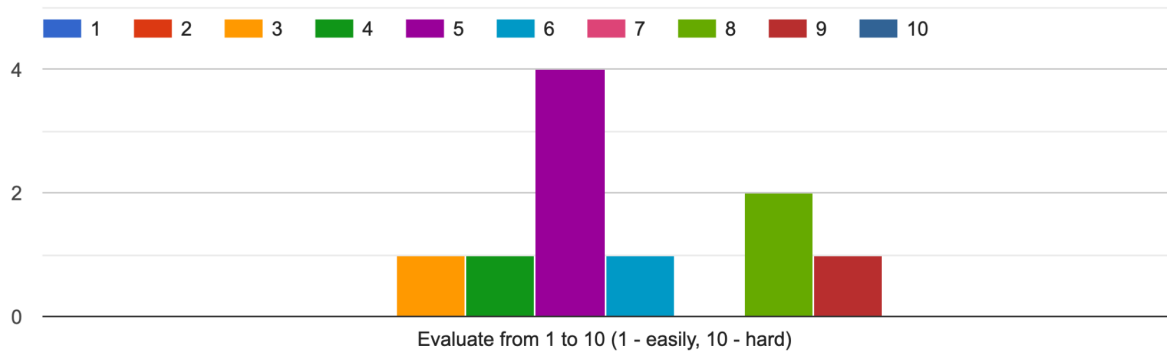
Evaluate the prestigious of company:



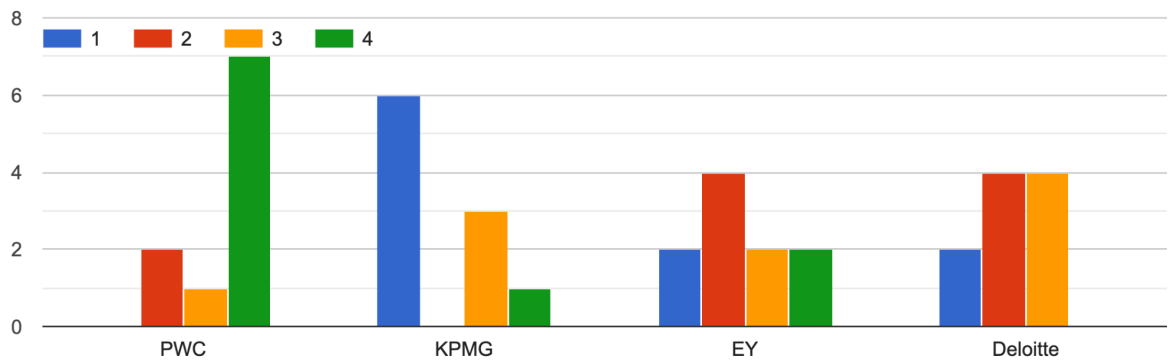
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10 ОТВЕТОВ

