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## AUDIT DOES CAUSE ECONOMIC GROWTH

**Annotation.** The research objective in this study is to determine whether countries which attempt to reform their state auditing systems, in the long run also grow economically. The main hypothesis is that in such countries, GDP per capita in a span of 25 years after launching the series of reforms, grow more comparing to the countries which implement few or no reforms at all. In order to study this research hypothesis, we resort to statistical analysis in the form of significance testing and confidence intervals. The results show that in average audit reforms are associated with 1% annual economic growth, and they are robust to including any potential confounding covariates. Given these findings, we propose several practical recommendations on how national normative acts in Kazakhstan regarding external audit can be improved. In particular, we suggest that the measurable indicators with which external auditors operate should include those effects, that would link any activities of state agencies with long-term improvements.

**Keywords:** external audit, state auditing system, financial oversight, economic growth, development economics.

### INTRODUCTION

In the last decade, the Kazakhstani government has been taking several important steps aimed at increasing the authorities of institutions responsible for external audit. For example, in 2025 it adopted the Methods on operational evaluation of the progress toward the goals [1], which is a guideline with quantitative methods designed to enable audit agencies to estimate various indicators such as whether the entity being audited has been working according to the established plan, or how efficiently it has been using budgetary resources. Moreover, in 2022 the government made changes to the Rules on how to evaluate the preliminary and corrected projects of the Republic's budget [2], where it authorized the Supreme Audit Chamber with the discretion to select budgetary programs when evaluating the overall project of the budget; or necessitated all agencies responsible for budgetary planning to provide the Chamber with all requested documents within a set deadline. Similarly, in 2022 another changes had been made to the Law on state audit and financial oversight [3] determining the Supreme Audit Chamber as the sole agency responsible for establishing the exact definitions of what constitutes the financial malfeasance, or the overall rules guiding the actions of individual audit commissions. All these influential changes have not appeared all of a sudden, instead another normative acts specifying the audit procedure preceded them, like the 2017 System of the state planning and the evaluation of budgetary resources [4], the 2010 System of the annual evaluation of the effectiveness of state and local executive agencies [5]; even most of the aforementioned acts were initially accepted in 2015-2016, and later corrected.

The importance of these steps does not lie in their individual significance, but in the fact that they collectively represent the continuous efforts to improve the accountability and oversight of public agencies in the country. Furthermore, they do not establish just a normative guideline, that is specifying the Supreme Chamber as the major institution responsible for external audit, but provide an elaborate mechanism of how indicators measuring the effectiveness of audited entities can be constructed and interpreted. In other words, these acts are one uninterrupted chain of practical steps toward improving audit in Kazakhstan. Their effectiveness can be seen in a persistent continuity to attempt to enhance governmental transparency.

In this paper, we argue that in the long run such efforts positively affect economic growth in the country. This is so because the effective auditing system means providing level playing field which is essential for invigorating entrepreneurship and attracting new investments, it also lay basis for the improvement of the provision of social services, like schooling and health care, which leads to the gradual strengthening of the labor force. Therefore, the research objective in this study is to investigate the relationship between the audit reforms and economic development. The main hypothesis is that we expect the growth in GDP per capita to be higher in countries which in the preceding time span had been attempting to improve the working of audit institutions, comparing to those countries which had not been resorting to such reforms.

### LITERATURE REVIEW

There are several theoretical positions whose claims are generally accepted in the mainstream literature on audit. First, in order to guarantee the usage of public funds for the designated aims, the institutions of audit, that is rules and special agencies, are indispensable for any effective economic system: this position debates the specific aspects of these institutions [6]. Second, if audit is about oversight and accountability, then liberal democratic countries, that is the ones scoring high on Freedom House scale, should have more effective economic systems, since there are more means for an external control over the public funds; this position pays attention not only to audit institutions, but also to the differences in economic and political institutions [7]. Third, the spectacular successes of China in both economy and anti-corruption campaign can be considered as an exception since it is a restrictive communist state; this position delves into the working of the National Audit Office of China, and considers how its experience can be used to fuel the growth in other countries [8].

In our opinion, the important research question that can contribute to these debates is to consider whether audit institutions in general have any positive effect on economic well-being. In other words, we suggest to go beyond the Chinese experience as an example of how effective audit leads to prosperity, and consider all instances when the efforts of government, regardless of its score on Freedom House, influenced the subsequent growth. This is particularly of relevance if we take into account literature on developmental economics which can reveal many instances of how countries grew regardless of being liberal democracies, or not. For example, Singapore's economy had developed considerably by 1990 while remaining a one-party state [9] yet with a tight governmental control over public funds [10]. Therefore, the effect of audit on growth still seems to be an underdeveloped question in the literature on audit.

Our study is most closely related to Daniel Damitio's quantitative survey of state auditing systems in various countries [11]. While his study concentrates on the association between differences in auditing systems and quality of governmental policies, he does not emphasize the audit-growth relationship, as we do in this study. We utilize Damitio's dataset as its coverage both around the globe and across the time is very vast. We also complement it in several ways, and this is where another crucial difference of our study from the existing literature also lie. First, many recent changes that have happened in the state auditing systems of the post-Soviet countries, like Russia and Kazakhstan, have gone unnoticed by Damitio. Therefore, we supplant it ourselves with these changes, particularly for the years 2023-2025, which he mostly omitted. Second, the reforms in the state auditing systems which Damitio considers, are closely linked to

political changes in these countries, like democratization and liberalization. We further supplant his dataset with such reforms as introducing new normative acts which change the methodology and requirements for external auditors. There are several other studies which also worked with the Damitio's dataset by expanding it in a way similar to ours, of which we talk in the next section.

### DATA AND METHODOLOGY

We construct a semiannual panel that comprises 169 countries from 2000 to 2025. Our main explanatory variable is a dichotomous measure of whether a country has embarked upon reforming its audit system in a given half-year or not. Following Damitio [11], we define "reforms in the state auditing system", as the situation when the authorities or scope of the agencies responsible for external audit in a country have broadened as a result of changes in the normative framework within which those agencies work. We coded it a following way. First, we consider the reforms as launched only when both Damitio's study and the Jayasinghe, Nirmala and Othman's article [12] recognize those as such. If any country in any given half-year is unavailable in these two sources, we refer to the datasets of either Sikka [13] or Gamayuni [14] in order to verify whether that country was recognized as implementing necessary reforms. As a result, we encoded the information about audit reforms into our variable only when more than one source acknowledges it. We hoped that via using several datasets we could overcome the problem of measurement error in coding audit reforms.

Our main outcome variable is the log of GDP per capita in year 2023 dollars. The World Bank Development Indicators [15] is an open source providing this measure. Control variables include the country's total gains from international trade, calculated as imports plus exports over GDP, taken from the same source; external financial help, calculated as foreign assets over GDP [16]; and a dichotomous measure of political events that indicates democratic transitions or the occurrence of mass riots [17].

With the help of this data, our aim is to estimate the parameters via the statistical equation in Figure 1.

**Figure 1. The dynamic linear panel data model**

$$y_{ct} = \beta \times A_{ct} + \sum_{p=1}^p y_{ct-p} + \alpha_c + \delta_t + \gamma \times X_{ct} + \varepsilon_{ct}$$

In Figure 1,  $y_{ct}$  is the log of GDP per capita in a country  $c$  at time  $t$ . On a right-hand side,  $A_{ct}$  is our main variable of interest, a dichotomous measure of whether that country run any audit reforms during the given half-year. We also added  $p$  lags of log GDP per capita to control for the dynamics of GDP itself. We expect it to be a main confounding variable, as the GDP score in one half-year is more likely to return close to its value in the previous half-year. For this reason, we are interested in the effect of reforms on GDP per capita, while controlling for the lagged values of GDP itself.

The  $\alpha_c$  is a full set of country fixed effects, controlling the influence of any time-invariant within country characteristics (like culture, historical experience etc.), and the  $\delta_t$  is a full set of time fixed effects, controlling the effect of any country-invariant but time-varying characteristics (like, various international events: worldwide wars, external economic shocks, etc.).  $X_{ct}$  is a vector of all other covariates we include in the robustness analysis. The error term  $\varepsilon_{ct}$  includes the effect of all other omitted variables.

Also, in Figure 2, we refer to the same equation as the Jayasinghe, Nirmala and Othman's article [18] who suggested to use the parameter estimates from a panel model to calculate the cumulative effect of every additional reform after 25 years.

**Figure 2. The model to estimate the long-term effects**

$$\frac{\beta^{\wedge}}{1 - \sum^p y_{ct-p}}$$

In Figure 2, a hat ("^") indicates that we used the same parameter estimates from Figure 1. This specification assumes that the effect of every additional reform is captured by the lagged values in the denominator.

## RESULTS

Table 3 shows the results of applying the equation from Figure 1 to our dataset. Columns 1-4 include only the lags of GDP per capita, which is our main confounding variable. While they miss the vector of other covariates  $X_{ct}$ , columns 5-8 include them.

The interpretability issue of significance testing is rampant, and as the huge body of econometric literature suggests (the most recent, for example, is Sand [19]), we use only one significance level  $p < 0.05$ . Therefore the coefficients in Table 3 features only one star (\*), meaning that they are statistically significant at that level. Standard errors are reported in parenthesis. Decimals are rounded to three decimal places. The number of countries remain fixed across all models, but the same number of observations is not available for all variables.

Across all columns, the variable of audit reforms is positive and significant: the reform in the state auditing system during one half-year is associated with almost 1 percent growth in log GDP. However, we want to exclude the persistent effect of past economic growth. For example, in column 1, the control variable of a single lag is also positive and significant, suggesting that persistence in GDP is still present. In column 2, where we add two lags of log GDP, the coefficient of one of them is positive, while another is negative. As we expected, the implied dynamics between growth and reforms becomes richer when we add more lags of GDP per capita. Columns 3 and 4 are our preferred specifications, as they include more lags, allowing us to closer track their persistent dynamics. Adding third and fourth lags makes all other lags except the first one insignificant; in a model with up to eight lags, the only statistically significant variable is the one on reforms, while the joint test of significance for four more lags exhibits an implausibly large p-value. The main results indicate that the past values of GDP per capita cease to have any effect on the current value somewhere around a second lag. This leaves the reforms solely associated with economic growth.

Now, if we apply the equation from Figure 2 to our estimates in columns 1-4, the results show that countries which have been consistently attempting to reform their state auditing system across 2000-2025, have additionally improved their GDP per capita by around 13-17% after 25 years. In case of Kazakhstan, this estimates are close to the official data of both the National and World Banks for the given time period. Our analysis excluded the recurring effect of past GDP values, and included the information on audit reforms, producing statistically significant results.

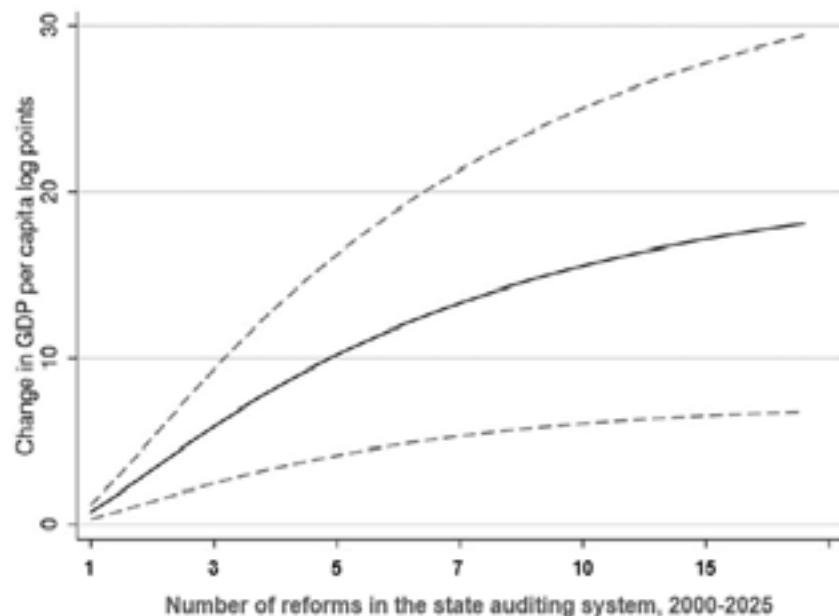
**Table 1. The effect of audit reforms on (log) GDP per capita**

	Main results				Covariates included			
	(1)	(2)	(3)	(4)	(5) GDP in 2000 × Year effects	(6) Lags of policy events	(7) Lags of trade	(8) Lags of grants
Reforms	0,98* (0,2)	0,65* (0,24)	0,787* (0,23)	0,887* (0,25)	0,659* (0,38)	1,182* (0,4)	0,875* (0,4)	1,178* (0,4)
GDP, 1 lag	0,93* (0,01)	1,27* (0,04)	1,24* (0,04)	1,24 (0,04)	1,2 (0,31)	1,16 (0,04)	1,2* (0,41)	1,15* (0,04)
GDP, 2 lag		-0,3* (0,04)	-0,027 (0,05)	-0,021 (0,04)	-0,205 (0,04)	-0,122 (0,11)	-1,191 (0,05)	-0,127 (0,05)

	Main results				Covariates included			
	(1)	(2)	(3)	(4)	(5) GDP in 2000 x Year effects	(6) Lags of policy events	(7) Lags of trade	(8) Lags of grants
GDP, 3 lag			-0,026 (0,03)	0,022 (0,1)	-0,03 (0,03)	-0,4 (0,02)	-0,028 (0,01)	-0,03 (0,26)
GDP, 4 lag			-0,043 (0,01)	0,04 (0,03)	0,038 (0,03)	-0,28 (0,26)	-0,03 (0,02)	-0,039 (0,14)
p-value, 5-8 lags				0,565	0,727	0,08	0,094	0,152
Effect after 25 years	17,79 (5,7)	13,81 (5,54)	16,9 (5,23)	17,715 (5,44)	10,5 (6,25)	8,537 (4,86)	20,853 (7,73)	18,627 (7,77)
Observations	6780	6770	6755	6774	6467	6361	6567	6567
Countries in sample	170	170	170	170	170	170	170	170

It can be thought that since our coefficients of reforms are close to 1% for a half-year period (and hence almost 2% for a year), the estimation of 25-years growth is also going to be close to 25%. However, Figure 2 uses the normalization technique in the denominator, that is we add the number and coefficients of lags and subtract them from 1. This is done to take into account the fact that most countries did not adopt audit reforms every half-year, and the effect of one reform is supposed to decrease (that is normalized) over time. When countries adopted reforms more often, Figure 2 can capture this effect by higher coefficients in the numerator.

**Figure 4. The estimated change in the log of GDP per capita caused  
by every additional reform in the state auditing system**



Before going to a robustness check, we want to present the main results from applying the 95% confidence intervals to our parameter estimates. Figure 4 shows the effect of running every additional reform in the state auditing system. There are only positive values in a plotted dynamic, its lower quartile is above 0. This suggests that even few reforms have a probability of improving economic situation by at least 1-2% in the GDP growth. For example, countries that in 2000-2025 introduced just 3 major changes in the state auditing system already had a potential to improve

economic situation up to 10 %; implementing 7 reforms has more than 20% growth potential of its upper confidence limit.

Now we turn to a more complicated model which include other covariates. The critical threats to the validity of our estimates come from the presence of economic and political variables which at different time periods can simultaneously impact both GDP and audit (or any) reforms. For example, countries that reform their audit systems might nevertheless grow economically due to some other factors. This is the most obvious source of the bias. Our first attempt to overcome it, include interacting the level of GDP per capita of a country for the year of 2000 with a full set of year effects. This specification allows us to check if countries with roughly similar levels of prosperity at the start of our sample could grow differently. Column 5 of table 2 shows that this specification produces no new results, as the only significant variable remains to be the audit reforms.

Both reforms and growth can be driven by external political factors, like the transition of autocratic countries to democracy, social upheavals, elections and changes in government. Motivated by this concern, in column 6 we added for four lags of dummy variable indicating if any of such events happened, with little effect on our results.

International economic organizations can require from a country to reform its state auditing system, as a condition for receiving external financial grant or becoming a member state. In column 7, we control for the total volume of its gains from international trade, and in column 8 for the half-years during which countries received foreign monetary help. Nevertheless, the results are almost identical to our baseline findings.

### DISCUSSION AND CONCLUSION

Since 2000s, Kazakhstani government has adopted a tremendous number of normative acts drastically increasing the authorities of external audit agencies. In the same time, scholarly econometric literature has produced numerous studies arguing that external audit leads to improved governance, increased social spending, strengthening of democratic institutions. In this study, we aimed at determining whether the reforms in the state auditing system, as the ones in Kazakhstan, can lead to any positive macro-economic outcomes. Panel data analysis confirmed that such reforms can lead in average to an annual one percent growth in the GDP per capita, and to around 15% growth in a quarter of century.

These research findings are important for the following reasons. First, they provide a measured justification for the Kazakhstani government's efforts to integrate national expertise of financial audit and tax accounting into the international practice of financial oversight. Second, we can say that now there is a statistical estimation of what expects country as a whole if the Supreme Audit Chamber continues adopting the methods of external audit in accordance with the particularities of all branches of national economics. Third, the results show that some governmental actions not having a direct relation to any economic outcomes – like legislative works over the accounting guidance, licensing and attestation of professional auditors – in the long run, do bring about these outcomes, via changing the framework within which local governments work. Fourth, statistical analysis gave us positive coefficients, which means that key theoretical part of any accounting work - like an audit of financial statements, performance audit or compliance audit – all ultimately end up with the same result, regardless of any substantive differences between them.

Moreover, the novelty of the derived results came from the fact that the estimation techniques that we have used are quite similar to quantitative methods from the official Kazakhstani guides for external auditors. For example, in the recently adopted influential guidance [20], the efficiency of the budget program is calculated as dividing any positive sums by the expenditures incurred in the same time period, with those results deemed appropriate which required less losses. In this study, when calculating long-term economic growth, we normalized our proxy for development as well as all estimates, by a time interval. Also our statistical predictions turned out to be quite

similar to the official data, like the Kazakhstani National Bank's report on the log GDP growth in 25 years. We take it as another evidence that we estimated the same outcomes in a sort of different ways, with only difference being that we directly aimed at finding association between economic growth and external audit. All of these shows that the derived results are important not just for the fundamental econometrics, but also have practical sense, as they combine scholarly methods with real-life observations. The few studies listed before were devoted to any applied endeavors.

Given these research findings, we suggest that there are several ways which could further improve the work of external auditors in Kazakhstan. We propose these ways in the form of practical recommendations and comments upon the normative acts which we linked with the long-term economic growth in this study:

1) The national guides [20] require from external auditors to operate only with the quantifiably measurable indicators to evaluate performances of the agencies under audit. In the same time, our findings show that the effect of the reforms on growth is a cumulative one, intensifying over time. For this reason, we suggest to separately outline marginal indicators or the indicators of marginal effect. Those would be a positive economic impact linked not to a direct actions of an agency under audit, but to any changes initiated some time ago, but which could be attributed to an indirect cumulative effect. To determine the cumulativeness of the effect, and the association over time, we suppose that statistical analysis including the time-normalization techniques, similar to the ones used in this study, would be a useful tool. Note that this indicator would be linked to the main indicators, which are about the outcomes set by the key state programs usually going by signature of the head of the government. The difference would in the requirement of our suggested indicator to explicitly specify which actions triggered, or contributed to long-term changes;

2) The national guides outline the indicator's overfulfillment, as the situation when the audited agencies' actions led to the overfulfillment of a quantifiable measure by 25% or more. Due to the fact this measure is typically specified in monetary terms, and our findings indicate that the net positive income reaches 15% in average, in future revisions of this guidance we suggest do not change the given definition. In our opinion, when measured in the log GPD per capita terms and in a macro-economic perspective, 15-25% of overfulfillment is the most exceeding, yet realistic measure.

3) The existing system of the state auditing in Kazakhstan allows external auditors to revise and re-specify the planned values of indicators. Given our finding that the mean association between state audit and economic growth is within 1% change in a half-year interval, we suggest that this value should be the most extreme reduction from the original values when revising them.

In contrast to the popular claims that reforms are bad for growth at early stages of political development, we find no such evidence, as our analysis included countries with various political systems and dates of independence. There is some confounding effect depending on the level of persistence of past economic growth, international trade or even some political events, but these effects are not large enough to revoke the association between audit and growth.

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## ВЗАИМОСВЯЗЬ ГОСУДАРСТВЕННОГО АУДИТА И ЭКОНОМИЧЕСКОГО РОСТА

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**Аннотация:** Цель данного исследования состоит в том, чтобы определить к каким долгосрочным экономическим изменениям могут привести реформы государства в сфере внешнего аудита. Основной исследовательской гипотезой является предположение, что в перспективе на 25 лет, ВВП на душу населения в таких странах растет значительно быстрее чем в странах где реформы в сфере государственного аудита не проводятся, или проводятся сравнительно мало. Выбранная методология для эмпирической оценки этой гипотезы включает статистический анализ путем построения доверительных интервалов и проверки нулевой гипотезы. Получен-

ные результаты указывают, что реформы в сфере внешнего аудита статистически взаимосвязаны в среднем с ежегодным приростом ВВП на 1%. Мы дополнительно проверяем могут ли эти результаты измениться, если поменять изначальные параметры числовой модели, к примеру, путем включения новых переменных. Имея статистически устойчивые коэффициенты, мы выдвинули несколько практических рекомендации в виде комментариев касательно нормативных актов, регулирующих внешний аудит в Казахстане. К примеру, учитывая долгосрочный эффект государственного аудита, делается предположение о том, как можно было бы расширить список показателей результатов, входящих в Методику операционной оценки по блоку достижения целей, утвержденной в 2025 году.

**Ключевые слова:** внешний аудит, система государственного аудита, финансовый контроль, экономический рост, экономика развития.

## МЕМЛЕКЕТТІК АУДИТ ПЕН ЭКОНОМИКАЛЫҚ ДАМУ АРАСЫНДАҒЫ БАЙЛАНЫС

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**Аңдатпа.** Берілген зерттеудің мақсаты, сыртқы мемлекеттік аудит пен ұзақ мерзімді экономикалық өсім арасында байланысты аңықтау. Негізгі зерттеу гипотезасы ретінде келесі болжам алға тартылды: кейінгі 25 жылда аудит саласында кешенді реформа жүргізетін мемлекеттердің жаң басына шаққандағы жалпы ішкі өнімі, осындай реформа жүргізбейтін елдермен салыстырғанда қарқынды өсіп келеді. Гипотезаны тексеру үшін қолданылған статистикалық талдау әдістері, аталған өсімнің орташа деңгейде жылына 1%-ға тең екенін көрсетті. Сыртқы мемлекеттік аудиттің экономикалық дамуға қосатын үлесін одан әрі тексеру үшін, біз сандық модельге әр түрлі қосымша ауыспалыларды қосуға тырыстық, нәтиже бірдей: аудит пен өсу арасында нақты статистикалық байланыс бар. Осы зерттеу нәтижелері негізінде, елімізде сыртқы аудит қызметін реттейтін нормативтік құжаттар бойынша бірқатар талдау мен ұсыныстар жасалған. Мәселен, 2025 жылы бекітілген Мақсаттарға қол жеткізу блогы бойынша операциялық бағалау әдістемесіне қосымша сандық индикаторларды қосу мүмкіндігі қарастырылған.

**Түйін сөздер:** сыртқы аудит, мемлекеттік аудит жүйесі, қаржы бақылауы, экономикалық өсу, даму экономикасы.