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## ANALYTICAL PROCEDURES IN AUDIT AS A FACTOR IN OPTIMIZING MANAGEMENT DECISIONS

**Abstract.** The article examines the role of analytical procedures in audit as a key factor in optimizing management decisions. Analytical procedures are an effective tool for assessing the financial condition of an enterprise, identifying risks, anomalies, and potential misstatements in the financial statements. Their use helps to improve the accuracy of the audit, identify problem areas and optimize the audit process. In addition, the results of analytical procedures have a significant impact on management decisions, contributing to the improvement of financial policy, forecasting, optimization of business processes and increased transparency of accounting. Special attention is paid to the role of analytical procedures in strategic planning and control, which makes them an integral element of the corporate governance system.

It has been revealed that analytical procedures make it possible to assess the financial condition of an organization, identify deviations and potential risks, and improve the effectiveness of an audit. Their results play a key role in developing management strategies, adjusting financial policies, and increasing accounting transparency.

Special attention is paid to the impact of analytical procedures on identifying inefficient processes and forecasting financial indicators, which contributes to making informed and timely decisions. The authors conclude that it is necessary to integrate analytical procedures into the enterprise management process in order to increase its sustainability and competitiveness.

**Keywords:** audit, analytical procedures, financial analysis, management decisions, risks, audit effectiveness, financial reporting, strategic planning, control, corporate governance.

### INTRODUCTION

Analytical audit procedures are an important tool for assessing the financial condition of an organization, identifying risks and anomalies, and making informed management decisions. In the context of an ever-changing economic situation and growing requirements for financial transparency, the need for effective use of analytical procedures in auditing is becoming particularly relevant.

Against the background of these changes, companies are striving to optimize their management decisions, and analytical procedures play a key role in this process. It is important to understand how the results of these procedures can be used to improve the quality of management and make strategically important decisions.

The relevance of the study is determined by the need to improve management efficiency based on reliable and timely information. In conditions of uncertainty and high risks associated with the external environment, organizations are forced to use analytical procedures as the main tool for assessing the possible consequences of various management decisions [1]. This requires an in-depth analysis of how the results of analytical procedures can be used to improve managerial decision-making at all levels of the organization. Modern international auditing standards (in particular ISA 520) indicate the need to apply analytical procedures at all stages of the audit [2]. However, in Kazakhstan's auditing practice, their use remains limited, which requires a more detailed analysis and the introduction of advanced approaches.

The purpose of this study is to identify the impact of analytical procedures used in auditing on the process of optimizing management decisions in organizations, as well as to assess their role in improving management effectiveness. To achieve this goal, it is necessary to consider the theoretical aspects of analytical procedures, identify their impact on various types of management decisions, and explore the practical application of the results of these procedures in the context of strategic and operational management.

The objectives of the research are to study the methods and technologies of analytical procedures, determine their importance for improving the quality of managerial decision-making, as well as analyze the relationship between analytical procedures and management effectiveness at various levels of the organization.

The research methodology is based on a systematic approach that allows for a comprehensive analysis of analytical procedures and their impact on managerial decision-making. The methods of statistical analysis, comparative analysis and logical reasoning are used in the work. The empirical basis of the research is data obtained from the financial statements of enterprises, analytical reports, as well as research in the field of audit and management.

The results of this study will help develop recommendations for optimizing the use of analytical procedures in auditing in order to improve the effectiveness of management decisions in organizations.

## LITERATURE REVIEW

The literature review on this topic includes both foreign and domestic studies that emphasize the importance of analytical procedures in auditing.

Foreign studies emphasize that analytical procedures in auditing are of critical importance for improving the accuracy and effectiveness of managerial decision-making. One of the key aspects is the use of statistical methods and big data analysis to identify deviations and risks in financial statements.

According to many authors, audit analytical procedures, such as horizontal and vertical analysis, coefficient and trend analysis, help auditors identify anomalies that may affect financial statements and, as a result, decisions made by the company's management. In addition, analytics in auditing allows companies to more accurately assess the effectiveness of their activities, which contributes to making optimal management decisions [3,4].

Other foreign studies focus on the importance of integrating analytical procedures into the audit process to optimize the internal processes of the organization. The use of such methods helps managers to identify weaknesses in management faster and more accurately, reduce costs and increase profitability. For example, the use of modeling and forecasting allows auditors not only to detect current risks but also to predict potential threats to the company, which helps management plan their actions more effectively and develop long-term strategies [5].

The analysis of foreign research shows that analytical procedures contribute to:

- identification of manipulations in reporting;
- optimization of business processes;
- improving the accuracy of forecasting financial indicators.

However, research does not sufficiently reveal the practical application of analytical procedures in developing economies.

Domestic research also highlights the importance of analytical procedures for optimizing management decisions. Auditing in Russia and Kazakhstan is increasingly integrated with data analytics, which makes it possible to improve the quality of audit reports and improve decision-making processes. In particular, domestic authors note that the use of analytical methods in auditing helps organizations not only comply with legal requirements but also significantly improve internal efficiency.

The use of various analytical techniques, such as financial performance analysis and hypothesis testing, makes it possible not only to detect financial inconsistencies, but also to identify weak links in management, which contributes to more accurate forecasting and optimization of business strategies [6,7].

In addition, Kazakhstan is developing the practice of using information technology in auditing, which significantly improves data analysis processes. The introduction of analytical systems allows auditors to speed up the verification of financial statements, make the audit more accurate and transparent.

Domestic authors note that the use of such technologies helps to increase confidence in audit results and helps in making more informed and timely management decisions. In this context, an important aspect is the development of professional competencies of auditors and their professional development in the field of analytical procedures and the use of modern technologies for data analysis.

### MATERIALS AND RESEARCH METHODS

In conducting the research, the authors used general scientific methods of economic analysis. Thus, in forming the model for the application of analytical procedures in auditing, the authors used methods of synthesis and generalization. At the same time, when analyzing the company's financial and operational indicators, the authors used methods of statistical analysis, comparison and generalization. In conducting this study, the authors used company data, international standards, and official statistics.

### THE MAIN PART

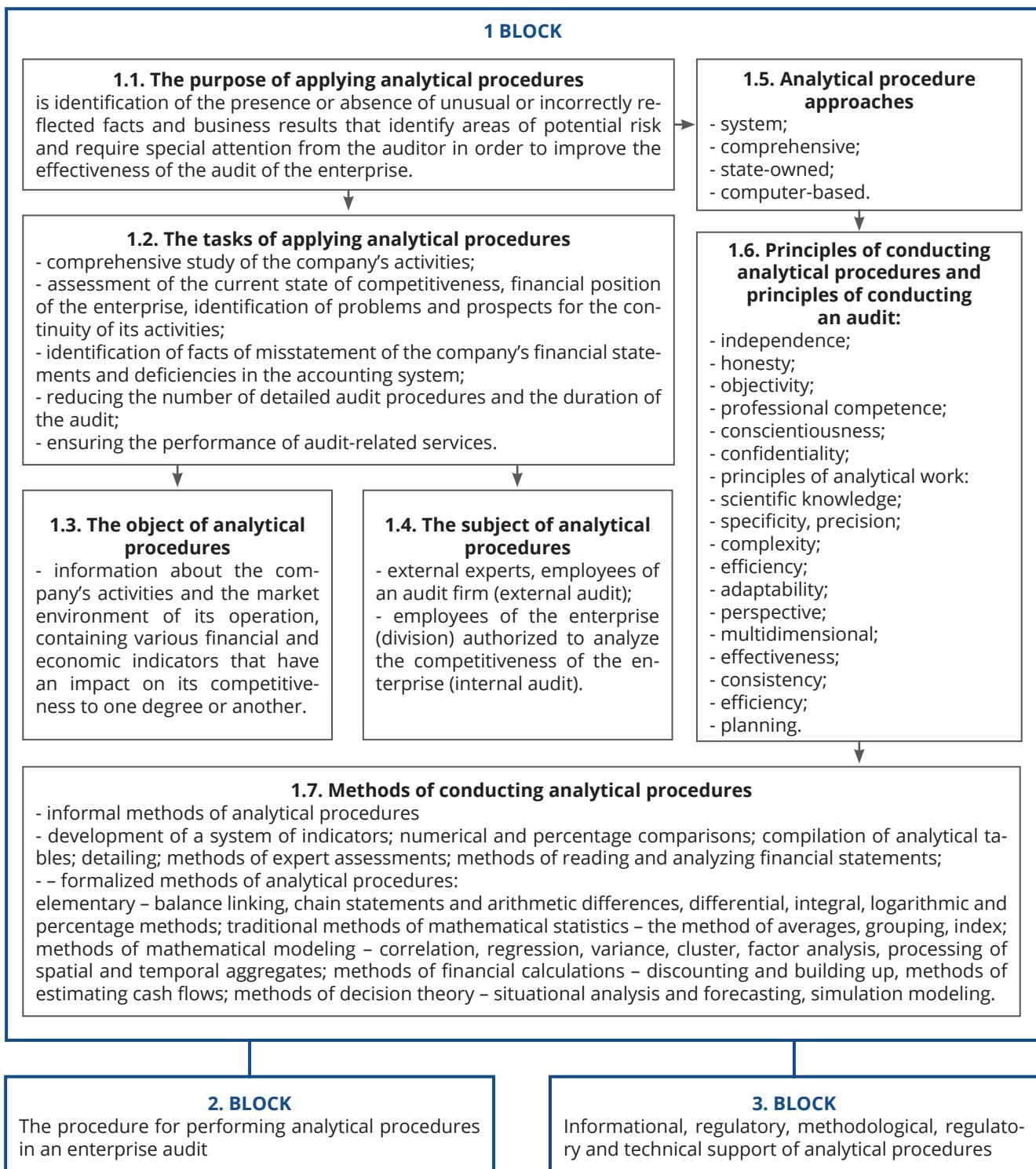
Analytical procedures are methods aimed at analyzing financial data in order to identify deviations, anomalies and risks. These procedures include various types of analysis: horizontal and vertical analysis, coefficient analysis, trend analysis, and other methods. The use of these methods allows the auditor to more effectively assess the reliability of financial statements and identify key risks that may affect the financial condition of the organization.

In addition, analytical procedures help not only to identify deviations in reporting, but also to optimize the audit process. They allow the auditor to focus on the most significant aspects, thus increasing the accuracy and effectiveness of the audit.

In our opinion, in a systematic form, the theoretical and methodological basis for the application of analytical procedures in auditing consists of three enlarged organizational and economic blocks (Figure 1), each of which is complex, has its own goals and objectives, an appropriate information base, linked in space and time.

The first block «Scientific approaches, principles and methods of applying analytical procedures in the audit of enterprise competitiveness» contains the purpose and objectives of applying analytical procedures, based on which the object and subject of analytical procedures in the audit of competitiveness are determined.

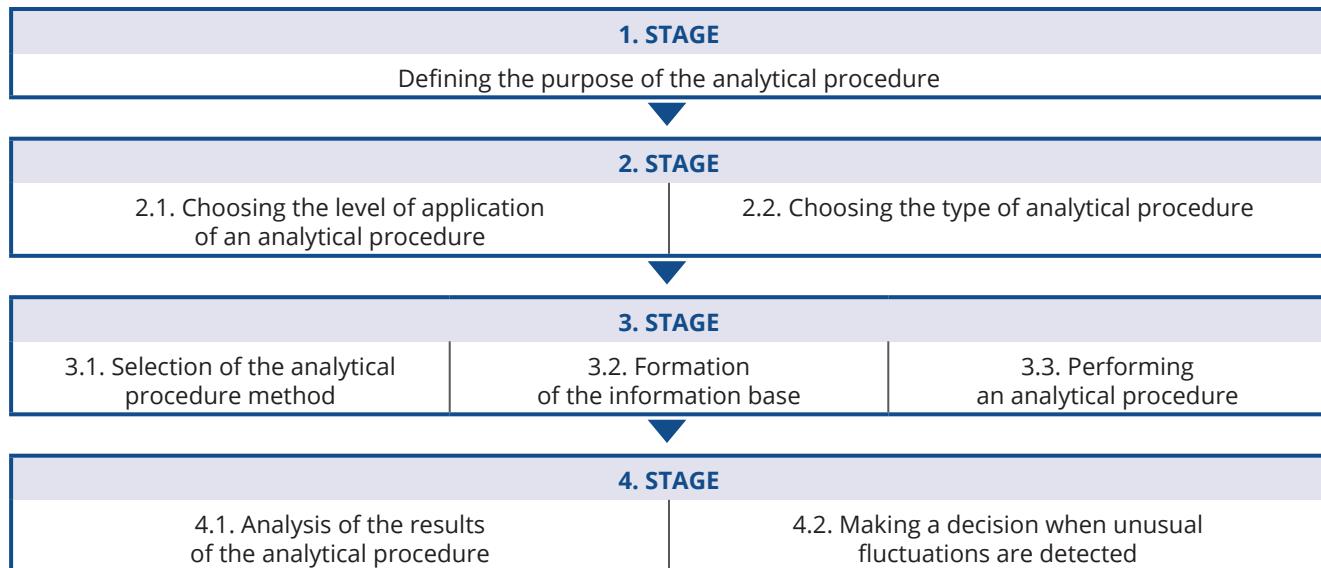
The second organizational and economic block «The procedure for performing analytical procedures» is a methodological basis for the application of analytical procedures in the audit of competitiveness.



**Figure 1 – Theoretical and methodological basis for the application of analytical procedures in audit**

*Note: compiled by the authors based on the source*

The author details the general procedure for performing analytical procedures defined in the auditing standards as follows (Figure 2).



**Figure 2 – The main stages of the analytical procedure**

*Note: compiled by the authors based on the source*

The second organizational and economic block is the central core of the theoretical and methodological foundations of the application of analytical procedures in the audit of enterprise competitiveness and, together with the first block, continuously interacts with the third «Information, regulatory, methodological, regulatory and legal and technical support for analytical procedures», which is built depending on the purpose and objectives of analytical procedures, the stage of the audit, the qualifications of the auditor, the available information, the timing of the audit and the projected results, as well as the accepted method of information transformation and presentation using modern information and computer technologies [10].

To better understand the impact of analytical procedures on optimizing management decisions, let's look at their application using the example of a hypothetical company.

Since 2020, the company has faced a number of economic challenges: rising costs, increasing debt burden, and declining liquidity. In response to these problems, management decided to conduct a comprehensive audit to identify risks and optimize operational and financial processes. The auditors analyzed the dynamics of the company's key financial indicators for 2020-2024. The analysis revealed the following findings.

In 2020, the company showed stable growth of 5%, but in 2021 this figure increased sharply to 8%, and in 2022 the growth was already 12%. However, starting in 2023, production costs began to significantly outpace revenue growth, which reduced business margins.

The company decided to review the procurement and production processes to reduce excess costs, which reduced cost growth in 2024 by 8% compared to previous years.

The audit of the balance sheet structure showed the following changes. In 2020, the share of debt obligations in the capital was 30%, but by 2024 it increased to 45%. This increased the financial risks.

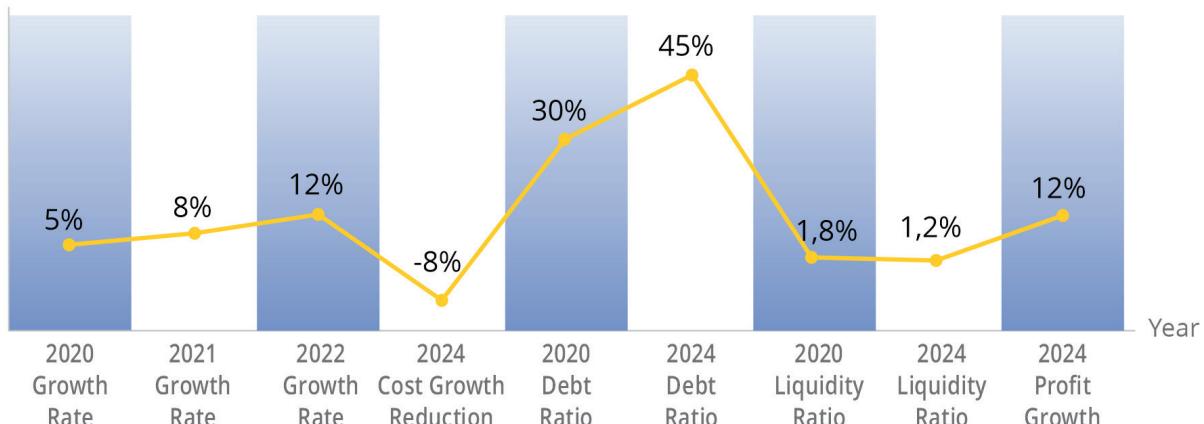
In 2021-2022, it was decided to restructure debt obligations and attract long-term investments to reduce the debt burden. As a result, the company reduced its debt obligation by 10% in 2024.

The coefficient analysis (liquidity and turnover analysis) showed that the liquidity ratio decreased from 1.8 in 2020 to 1.2 in 2024, indicating a deterioration in the ability to repay short-

term liabilities. At the same time, the asset turnover ratio also decreased, which indicated the inefficiency of resource use.

In 2023-2024, it was decided to redistribute assets, sell inefficient properties, and improve inventory and production capacity management processes. As a result, the company improved its liquidity ratio and accelerated asset turnover.

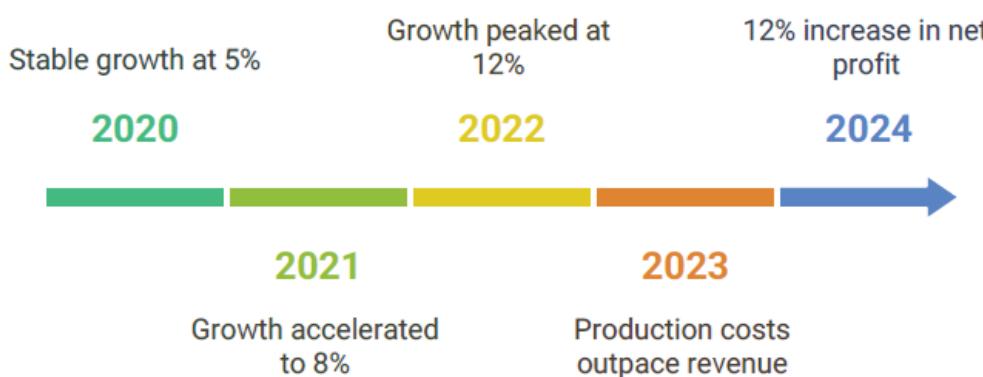
Percentage Change



**Figure 3 – Company's Financial and Operational Metrics**

*Note: compiled by the authors*

Analytical data allowed us to make accurate forecasts for 2024. In 2023, it was predicted that without operational improvements, profit growth would slow down. In 2023, the company revised its investment strategy, reducing investments in low-margin projects and redistributing funds to more profitable segments. This helped to increase net profit by 12% in 2024.



**Figure 4 – Financial evolution and strategic decisions of the company**

*Note: compiled by the authors*

Analytical procedures allowed us to identify key problem areas.:

- excessive debt burden (debt ratio increased from 30% to 45%);
- reduced liquidity (current liquidity ratio dropped from 1.8 to 1.2);
- slowing of asset turnover.

After implementing the analytical recommendations, the company reduced its debt burden by 10%, and net profit increased by 12%.

The use of analytical audit procedures for the period from 2020 to 2024 has demonstrated their high effectiveness in supporting the adoption of sound and strategically oriented

management decisions of the company. As a result of a comprehensive analysis of financial and operational indicators, key problem areas have been identified that require surgical intervention and correction.

Optimization of procurement and production processes allowed the company not only to reduce costs by 8% but also significantly increase margins, which directly contributed to the improvement of the company's financial results. Audit recommendations on risk management, including debt restructuring and attracting long-term investments, led to a significant reduction in the debt burden, increasing the company's financial stability and its ability to withstand external economic challenges. The increase in liquidity, achieved through the sale of inefficient assets and improved working capital management provided a significant increase in the liquidity ratio, which improved the company's ability to meet short-term obligations and increased its solvency.

Finally, the reallocation of resources to more profitable segments and a reduction in investments in unprofitable projects led to a 12% increase in net profit in 2024. These results clearly confirm that analytical audit procedures not only help identify current problems and risks but also become a powerful tool for developing long-term growth strategies, increasing profitability and financial stability of the company.

The results of analytical procedures confirm their crucial importance for the management decision-making process. These procedures provide the necessary information for the formation of optimal strategies and adjustments to business processes, which in turn has a direct impact on improving the company's performance and its stability in the market [11].

It is the results of analytical procedures that play a key role in the management decision-making process, providing the company's management with the information necessary for effective resource management and assessment of current and future risks. Identifying deviations and potential threats makes it possible to take timely measures aimed at improving financial performance and optimizing internal processes.

One of the important aspects that can be affected by such analytics is cost optimization. By identifying excess costs and inefficient processes, the company gets the opportunity to review its costs and optimize, which helps reduce operating costs and increase overall profitability. It is important to note that such changes may affect production processes and personnel management or the use of technology [12].

Analytical procedures also allow for effective risk management by identifying potential threats such as high debt or insufficient liquidity, which can lead to financial difficulties. Knowledge of such risks enables management to take prompt measures to minimize or eliminate them, ensuring the stability and financial security of the company.

Financial planning and forecasting are also becoming more accurate thanks to analytical data, that helps predict future financial results. This allows the company's management to build more reasonable and realistic budgets, as well as develop strategies aimed at maintaining financial stability and growth.

In addition, the use of analytical procedures provides an opportunity to adjust the company's strategy. If significant deviations from planned targets are found, the organization may reconsider its priorities, focusing on more profitable or promising business segments. This can lead to a reallocation of resources and a change in the direction of development, which will provide the company with competitive advantages and help it adapt to changing market conditions [13].

Based on the conducted research, it should be noted that analytical audit procedures are not only a tool for detecting anomalies and risks but also an important factor in strategic management. To increase their effectiveness in Kazakhstan, it is necessary to actively introduce digital technologies, which will improve the accuracy of financial data analysis and reduce the labor costs of auditors.

It is important to consider the development of professional competencies of auditors, expanding their knowledge in the field of financial analytics and forecasting methods. Significant

attention should be paid to improving regulatory regulation, which will ensure standardization and transparency of analytical audit processes.

Automation of audit procedures based on modern software solutions will help significantly reduce the risks of financial anomalies and increase the reliability of financial statements. The development of the auditor training and certification system will strengthen professional skills and adapt them to the new challenges of the digital economy [14].

Additionally, a single centralized platform for the exchange of audit data should be created, which will ensure transparency of financial processes and simplify the analysis of complex reports. The development of cross-industry cooperation between auditors, government agencies and the business community will help to develop common methodological approaches and increase confidence in audit reports. It is also necessary to strengthen analytical support in detecting financial fraud by introducing modern predictive analysis and machine learning technologies. The implementation of integrated digital solutions will improve the efficiency of audits, reduce subjective errors and strengthen control over the reliability of data.

### CONCLUSION

Analytical audit procedures are not only an important tool for identifying financial anomalies and risks, but also a key factor in optimizing management decisions. Their use makes it possible to more accurately assess the financial condition of the enterprise, identify deviations in reporting and improve the effectiveness of the audit. The results of analytical procedures have a significant impact on strategic planning, financial policy adjustments, and business process optimization. In a rapidly changing economic environment, the use of analytical procedures contributes to more informed and timely management decision-making, which in turn increases the competitiveness and sustainability of the organization.

Thus, the integration of analytical procedures into management practice is an important step to improve the quality of management and achieve long-term success of the enterprise.

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## БАСҚАРУ ШЕШІМДЕРІН ОҢТАЙЛАНДЫРУДЫҢ ФАКТОРЫ РЕТИНДЕ АУДИТТЕГІ ТАЛДАУ ПРОЦЕДУРАЛАРЫ

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**Аннотация.** Мақалада басқару шешімдерін оңтайландырудың негізгі факторы ретінде аудиттегі аналитикалық процедуралардың рөлі қарастырылады. Аналитикалық процедуралар кәсіпорынның қаржылық жағдайын бағалаудың, қаржылық есеп берудегі тәуекелдерді, ауытқуларды және ықтимал бүрмалауларды анықтаудың тиімді құралы болып табылады. Оларды пайдалану аудиттің дәлдігін арттыруға, проблемалық аймақтарды анықтауға және аудит процесін оңтайландыруға көмектеседі. Сонымен қатар, аналитикалық процедуралардың нәтижелері қаржылық саясатты жетілдіруге, болжам жасауға, бизнес-процестерді оңтайландыруға және бухгалтерлік есептің ашықтығын арттыруға ықпал ете отырып, басқару шешімдеріне айтарлықтай әсер етеді. Стратегиялық жоспарлау мен бақылаудағы аналитикалық процедуралардың рөліне ерекше назар аударылады, бұл оларды корпоративтік басқару жүйесінің ажырамас элементіне айналдырады.

Аналитикалық процедуралар үйымның қаржылық жағдайын бағалауға, ауытқулар мен ықтимал тәуекелдерді анықтауға, аудиттің тиімділігін арттыруға мүмкіндік беретіні анықталды. Олардың нәтижелері басқару стратегияларын әзірлеуде, қаржылық саясатты түзетуде және есептің ашықтығын арттыруда маңызды рөл атқарады.

Аналитикалық процедуралардың тиімсіз процестерді анықтауға және қаржылық көрсеткіштерді болжам жасауға ықпалына ерекше назар аударылады, бұл негізделген және уақытылы шешімдер қабылдауға ықпал етеді.

Авторлар кәсіпорынның тұрақтылығы мен бәсекеге қабілеттілігін арттыру үшін кәсіпорынды басқару процесіне аналитикалық процедураларды енгізу қажет деген қорытындыға келеді.

**Түйінді сөздер:** аудит, аналитикалық процедуралар, қаржылық талдау, басқару шешімдері, тәуекелдер, аудиттің тиімділігі, қаржылық есеп беру, стратегиялық жоспарлау, бақылау, корпоративтік басқару.

## АНАЛИТИЧЕСКИЕ ПРОЦЕДУРЫ В АУДИТЕ КАК ФАКТОР ОПТИМИЗАЦИИ УПРАВЛЕНЧЕСКИХ РЕШЕНИЙ

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**Аннотация.** В статье рассматривается роль аналитических процедур в аудите как ключевого фактора оптимизации управлеченческих решений. Аналитические процедуры являются эффективным инструментом оценки финансового состояния предприятия, выявления рисков, аномалий и возможных искажений в финансовой отчетности. Их использование способствует повышению точности аудита, выявлению проблемных зон и оптимизации процесса аудита. Кроме того, результаты аналитических процедур оказывают существенное влияние на принятие управлеченческих решений, способствуя совершенствованию финансовой политики, прогнозированию, оптимизации бизнес-процессов и повышению прозрачности учета. Особое внимание уделено роли аналитических процедур в стратегическом планировании и контроле, что делает их неотъемлемым элементом системы корпоративного управления. Выявлено, что аналитические процедуры позволяют оценить финансовое состояние организации, выявить отклонения и потенциальные риски, повысить эффективность аудита. Их результаты играют ключевую роль в разработке стратегий управления, корректировке финансовой политики, повышении прозрачности учета. Особое внимание уделено влиянию аналитических процедур на выявление неэффективных процессов и прогнозирование финансовых показателей, что способствует принятию обоснованных и своевременных решений. Авторы приходят к выводу о необходимости интеграции аналитических процедур в процесс управления предприятием с целью повышения его устойчивости и конкурентоспособности.

**Ключевые слова:** аудит, аналитические процедуры, финансовый анализ, управлеченческие решения, риски, эффективность аудита, финансовая отчетность, стратегическое планирование, контроль, корпоративное управление.