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## DIAGNOSTICS OF THE AUDIT SERVICES MARKET QUALITY AND KEY DEVELOPMENT FACTORS

**Abstract:** The purpose of the study is to conduct a comprehensive diagnosis of the quality of the audit services market in Kazakhstan and identify the key factors influencing its development. The research is aimed at identifying the interrelationships between regulation, the competitive environment and the level of professionalism of auditors.

The research methodology includes the application of general scientific and economic methods such as analysis, synthesis, systematic and comparative approaches, as well as statistical data processing. An integrated approach enables an objective assessment of the current state of the market and identify the main directions for its improvement.

This study offers a novel perspective by systematically assessing audit quality, taking into account the internal and external environment, as well as in the development of approaches to strengthen regulation and improve the effectiveness of auditing activities. The work takes into account both modern digital challenges and the peculiarities of the national market. The conducted diagnostics revealed the relationship between changes in regulatory framework, the competitive environment and the level of quality of services provided.

The results of the study confirmed the need to strengthen quality control, introduce new assessment mechanisms and adapt international practices. The conclusions indicate the need to strengthen audit quality control, introduce new regulatory standards, and develop mechanisms for evaluating audit performance. The findings can be useful for the professional community and regulators interested in the sustainable development of the auditing industry.

**Keywords:** audit services, quality of audit services, market diagnostics, development factors, competitive environment, audit regulation, risk-based approach, audit standards.

### INTRODUCTION

The audit services market has been characterized by increasing instability in recent years, due to the professional crisis in auditing in Kazakhstan. This leads to a loss of confidence in the auditing institution and auditing practice in general. The solution to these problems largely depends on the improvement of auditing standards, increasing requirements for the quality of services and the formation of a system of professional values, ethics, business reputation of auditors and effective self-regulation in this area. The late 1990s of the last century became an important stage for auditing, when its institutional formation was completed, and the importance of the auditing profession for society was realized. This time was marked by two key objectives: ensuring the quality of professional services in accordance with the requirements of the market and the needs of society.

Today, auditing is becoming an important component of a socially responsible business, which not only confirms the reliability of financial statements, but also ensures the reputation of auditors and audit organizations, which is of great importance to all stakeholders.

The relevance of the study of changes in the audit market is due to the dynamics of the transformation of the industry from 2013 to 2023, including changes in the number of audit and professional audit organizations in Kazakhstan. These changes are related to the reform of the audit sector and the consequences of the crisis in the economy. An important part of the audit quality concept developed by the International Standards on Auditing (IAASB) Council is the dynamics of changes in the audit market that affect the quality of services provided and the need for critical approaches to professional performance analysis. It is important to emphasize that global scandals and the growing dissatisfaction of consumers of services also hinder the development of the profession, which highlights the need for new approaches to improve the quality of auditing. Analyzing the quality of audit services through the prism of spectral analysis allows for a deeper understanding of current market processes, identifying critical moments and trends, and suggesting methods to improve auditing practices and increase confidence in the profession in the long term.

**Literature review.** The literature review on the quality of the audit services market highlights the multifaceted nature of the problem, which covers key elements such as professional standards, independence and objectivity of auditors, the level of qualification and education of specialists, internal quality control systems and the perception of auditors' services by stakeholders. Improving these aspects is a prerequisite for ensuring the reliability of financial reports and maintaining the stability of financial markets.

Professional standards, including the International Standards on Auditing (ISA), are one of the main factors determining the quality of audit services. According to research, compliance with these standards contributes to increased transparency, accuracy, and comparability of financial statements, which is critical to building trust in organizations' financial statements. (Tussibayeva G., Sagindykova G., 2023 [1]; Nurseitov E., Nurseitov D., 2016 [2]).

Trust in audit services plays an important role for various stakeholders — investors, lenders, regulators, and the general public. A high level of trust in audit findings helps to strengthen the reputation of companies and increase their attractiveness to investors (Ernstberger J., Koch C., Schreiber E. M., Trompeter G., 2020; Patrick Z., Vitalis K., Mdoom I., 2017) [3,4].

Additionally, studies on the application of International Standards on Auditing (ISA) in various countries, including Kazakhstan, provide useful examples of their practical application. These studies include analytical reviews, error analysis, and suggestions for improving the application of standards in different contexts (Kozykeeva A., Myrzakypova S., 2016; Xiao T., Geng C., Yuan C., 2020) [5,6].

Technological innovations such as the use of data analytics and artificial intelligence in the audit process are becoming important tools for improving its efficiency and accuracy. The research also focuses on the cultural and organizational aspects that affect the quality of audit services in different countries, especially in Asia, and on strategies to improve these factors (Noor A.S., Fatimah M.Y., Rusnah M., 2018; Muhamad Taqi M., Rahmawati R., Bandi B., Murni S., Warsina W., 2020) [7,8].

The study of international experience, including the countries of the European Union and Latin America, helps to develop recommendations for creating an effective audit services market within the Eurasian Economic Union (EAEU). The formation of a single market for auditing services contributes to increased transparency and predictability in the industry, which, in turn, enhances investor confidence and reduces the cost of capital. Such studies also make it possible to assess the economic benefits and prospects for business within the framework of regional integration (Serov N., 2020; Kzykeyeva A., 2023) [9,10].

**Materials and research methods.** The research methodology was based on the use of a set of complementary methods that provide a comprehensive and objective analysis of the problem under study. The method of data collection and synthesis enabled a detailed analysis of the state of the domestic audit services market and identify the main problems it faces at the present stage. The method of interpretation and comparison, implemented through an inductive approach, helped to identify the strengths and weaknesses of the self-regulation system of the auditing profession, as well as their impact on compliance with the quality concept both in the activities of individual audit organizations and in the work of professional audit associations (PAO).

The method of analysis and generalization enabled an in-depth analysis of the factors affecting audit quality level of audit services, with an emphasis on the regulatory environment, institutional features and professional standards. In addition, a systematic approach was applied, which made it possible to consider the audit services market as a complex socio-economic system with many interrelated elements. The set of these methods ensured the reliability of the conclusions and the validity of the proposed recommendations for improving auditing activities in Kazakhstan.

**Results and discussion.** In Kazakhstan, as in other countries, auditing services play a critical role in the development of the economy, ensuring a high level of transparency and trust in the financial statements of companies. Kazakhstan's audit market is a key part of the financial sector, ensuring the stability and reliability of the financial system, which directly affects the investment attractiveness of both individual companies and the country's economy as a whole. In the context of the dynamically changing economic situation and Kazakhstan's desire to integrate into the global community, the development of the audit industry is becoming one of the priorities.

The audit services market in Kazakhstan is developing in an open competitive environment and is steadily expanding. One of the features of this market is the presence of both large international players and developing domestic organizations, which creates conditions for expanding the range of services and improving their quality. An important characteristic of audit organizations in Kazakhstan is their level of development and size: many large companies are still at the stage of active growth and development. Historically, large audit firms remain the main players in the market, and their influence continues to grow, although some domestic organizations also play a significant role in the national market.

The audit services market in Kazakhstan includes several key entities. Among them are the largest international auditing companies such as PricewaterhouseCoopers, KPMG, Deloitte & Touche, and Ernst & Young, which provide a wide range of services and are active both nationally and internationally. These companies occupy a dominant position in Kazakhstan, providing audits of the largest companies and international corporations [11].

In addition, the market includes large domestic auditing organizations with many years of experience, as well as smaller companies, often employing only a few staff members who provide a limited number of services. Despite their smaller scale, such firms play an important role in servicing medium and small businesses.

There are also professional auditing organizations and the Professional Audit Council on the market, which regulate and monitor compliance with standards, ensuring self-regulation of the profession and ensuring high standards for the quality of audit services. These structures play an important role in maintaining professional standards and developing auditing practices in the country.

Special attention in Kazakhstan is paid to the so-called "Big Four" (Big-4), which is a group of the largest international companies providing auditing and consulting services on a global scale. Big-4 occupies a dominant role in Kazakhstan, serving the country's largest companies, including banks, insurance companies, oil companies and most of the quasi-public sector.

According to data for 2024, the total number of employees of Big-4 companies is about 1.1 million people worldwide. The total revenues of these companies amount to 157 billion

US dollars, of which about 57 billion US dollars come from audit services, and the remaining 100 billion US dollars from consulting, including tax services, reflecting significant diversification of their business.

Ernst & Young has over 700 offices in 150 countries, while PwC serves clients through 770 offices in 158 countries. Most of the Big-4 offices have the status of "national legal entities", which confirms their integration into local markets and their serious impact on the country's economy.

In Kazakhstan, the role of Big-4 in auditing can be called predominant, since these companies serve the largest national and international organizations, including the banking sector, oil companies and other key economic players. The market share occupied by Big-4 in Kazakhstan, while precise measurement is difficult, their dominance is evident, and these firms continue to strengthen their positions in the market.

Big-4's contribution to the audit services market in Kazakhstan is confirmed by statistics and the many large projects they implement, ensuring high standards of quality and reliability of financial reports for national and international clients.

Quasi-public sector companies audited by Big-4 are listed in Figure 1.

**ERNST & YOUNG:** Samruk-Kazyna Sovereign Wealth Fund; KazMunayGas (Exploration Production KMG, KazTransOil, KazTransGas, and two refineries); Kazakhtelecom; Samruk-Kazyna Construction and United Chemical Company; Ekibastuz SDPS-2; KEGOC; KazAgro Holding; National Company "Kazakhstan Gharysh Sapary".

**PRICEWATERHOUSECOOPERS:** Kazatomprom; Samruk-Energy; Samruk-Kazyna Invest; Zhilstroysberbank (now Otbas Bank); Kazakhstan Deposit Guarantee Fund.

**DELOITTE:** UAPF (Unified Accumulative Pension Fund); Kazakhstan Resilience Fund; Kazakhstan Temir Zholy group and its subsidiaries: Kazakhstan Temir Zholy (national railway company) KazTemirTrans (rail transport company) Passenger Transportation KTZ Freight Transportation Transtelecom; KTZ Express; Aktau Sea Trade Port; Kazatomprom.

**KPMG:** Kazpost; Air Astana; Kazakhstan Airlines (Kazakhstani national carrier); Baiterek Holding; Development Bank of Kazakhstan; BRK-Leasing (now Industrial Development Fund); Kazakhstan Mortgage Company; National Bank of Kazakhstan; National Investment Corporation; Astana Expo-2017; KazAvtoZhol.

**Figure 1. Quasi-public sector companies audited by Big-4**  
*Note-Compiled by the authors on the basis of the conducted research*

The audit services market in Kazakhstan continues to develop rapidly, playing a significant role in the financial sector and the economy of the country as a whole. It contributes to ensuring the transparency, reliability and stability of the financial system, which, in turn, directly affects the increase in investment attractiveness of both individual companies and the Republic of Kazakhstan as a whole. Today, the audit services market in Kazakhstan is diverse, represented by many companies that offer a wide range of professional services.

The dynamics of changes in the number of audit organizations, as well as their activities in the period from 2013 to 2023, is shown in table 1, which makes it possible to track growth trends and changes in the audit services market, analyze factor influences on its development and predict future trends in the field of auditing.

**Table 1. Number of Audit Firms by Region of Kazakhstan (2013–2023)**

Regional breakdown	Number of audit firms										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Akmola Region	1	1	1	1	2	2	4	4	3	3	5
Aktobe Region	2	2	2	3	5	6	9	9	3	5	10
Almaty Region	2	2	3	3	3	4	4	4	6	5	4
Atyrau Region	-	-	-	-	-	1	3	5	15	10	10
East Kazakhstan Region	2	2	2	2	2	4	4	7	2	3	7
Zhambyl Region	2	2	2	2	2	3	3	4	2	4	4
West Kazakhstan Region	1	1	1	1	1	1	1	2	1	3	3
Karaganda Region	5	5	6	7	10	13	15	18	21	20	22
Kostanay Region	2	2	2	3	3	4	5	6	8	7	8
Kyzylorda Region	-	-	-	-	-	1	2	5	6	5	6
Mangystau Region	1	1	1	3	3	4	5	5	1	4	4
Pavlodar Region	1	1	1	1	1	1	2	2	2	3	4
North Kazakhstan Region	2	2	2	2	2	2	4	4	1	2	2
Turkestan Region	1	1	1	1	1	1	1	1	3	3	4
Abai Region										3	3
Zhetysu Region										2	3
Almaty City	62	67	72	79	88	112	141	161	184	197	158
Astana City	8	10	13	19	25	39	65	92	112	125	133
Shymkent City	6	6	7	8	11	15	21	24	29	30	25
Total	98	105	116	135	159	213	289	353	410	475	417

*Note - compiled by the authors based on conducted research*

The data from the figure confirms the steady growth of the audit services market in Kazakhstan over the past ten years. This growth may indicate increased demand for professional auditing services, as well as improved regulation and the development of a market environment for such services. The largest number of audit organizations is concentrated in the largest economic and financial centers of the country, such as Almaty, Astana and Shymkent, which corresponds to their status as key regions playing an important role in the economy of Kazakhstan.

An analysis of the growth dynamics of audit organizations in different regions shows that metropolitan and large industrial cities such as Almaty, Astana, as well as large industrial regions like Karaganda and Aktobe regions demonstrate the highest growth rates. This is due to investment activity, the development of key sectors of the economy and the increased demand for audit services in these regions. While in some less developed areas, the growth rate remains moderate.

In 2023, there are 417 audit organizations on the Kazakhstan market that actively provide their services.



The breakdown by city and region graphically (Table 1) shows the concentration of audit organizations in large cities and regions, taking into account the specifics of local economic conditions and the level of business.

The largest number of audit companies in Kazakhstan is registered in Almaty, the financial center of the country, where there are 208 of them, which is 43.2% of the total number. Also important positions are occupied by Astana with 137 companies (28.5%) and Shymkent, where 27 audit firms operate, accounting for 5.6% of the total market.

Today, there are about 417 audit companies operating in Kazakhstan, but the "twenty" most significant ones can be identified, including the "Big Four" international audit companies (Deloitte & Touche, Ernst & Young, PricewaterhouseCoopers, KPMG) that meet high quality standards and have access to the country's stock market. An important indicator of the reliability and quality of an audit organization is its presence in the list recognized by the Kazakhstan Stock Exchange (KASE).

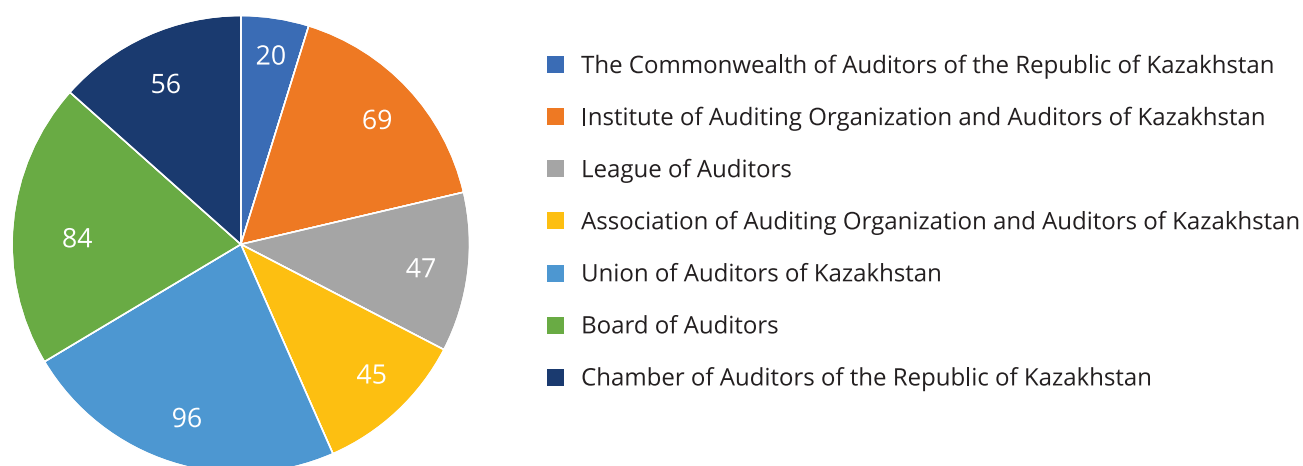
According to the latest data, only 24 companies are included in this list, which is 5% of all audit organizations in the country. Companies that are recognized by KASE are required to meet certain qualification requirements.

This list includes two levels: the first level includes 13 organizations, such as Russell Bedford A+ Partners International Audit Company LLP, KPMG Audit LLP, PricewaterhouseCoopers LLP, Ernst & Young LLP, Deloitte LLP and other leading firms. The second level includes 11 more companies, including Firm KoktemAudit LLP, MinTax Audit LLP, Solomon Audit Company LLP, B2B Kazakhstan LLP, Baker Tilly Qazaqstan Audit LLP and others.

Despite this, the audit services market in Kazakhstan continues to develop rapidly. According to the Chamber of Auditors of the Republic of Kazakhstan, the volume of the audit services market in 2023 amounted to 123.5 billion tenge, and more than half of this market — 56% — is accounted for by six major companies: KPMG Audit LLP, Deloitte LLP, Ernst & Young LLP, PricewaterhouseCoopers LLP, BDO LLP Kazakhstan, Grant Thornton LLP.

A special feature of audit companies in Kazakhstan is the mandatory membership in accredited professional audit organizations (PAO).

There are seven such organizations registered in the country, and all 417 audit companies operate within them, which underlines the importance of regulation and self-regulation in the field of auditing.



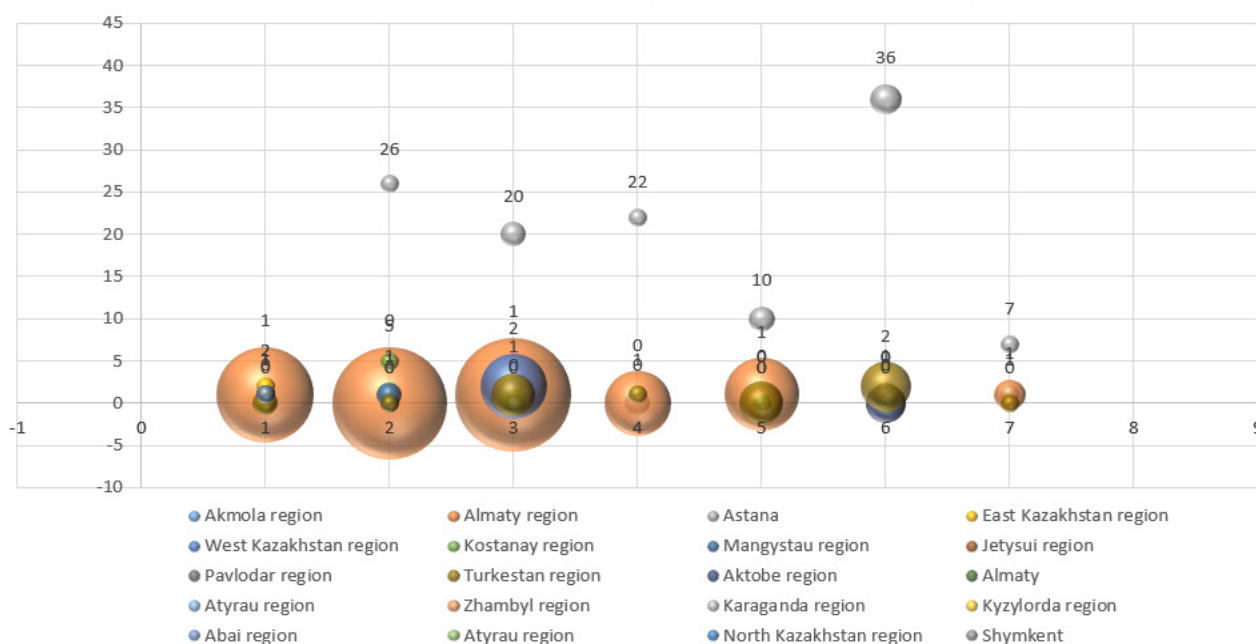
**Figure 2. Distribution of audit organizations by PAO for 2023**

*Note-Compiled by the authors on the basis of the conducted research*

The distribution of audit organizations by professional audit organizations (PAOs) in Kazakhstan shows the current situation. The largest number of organizations is represented in the Union of Auditors of Kazakhstan, as well as in the College of Auditors and the Institute of Auditing Organizations and Auditors of Kazakhstan. At the same time, the Chamber of Auditors

of the Republic of Kazakhstan and the League of Auditors have a slightly smaller number. The Association of Auditing Organizations and Auditors of Kazakhstan and the Commonwealth of Auditors of the Republic of Kazakhstan also contribute to the overall audit community, although their share in the total number of organizations is relatively small.

According to the data of the digital platform of the Ministry of Finance of the Republic of Kazakhstan, more than 1.6 thousand auditors are registered in the country, and their number has increased significantly over the past few years. However, according to information from the website zakon.kz, market participants point to a quality problem among auditors. A significant increase in their number in a short period of time, especially over the past two years (the addition of 1.3 thousand auditors), raises concerns, since many new specialists do not have the necessary qualifications, which negatively affects the quality of audit services. In the context of legal entities, out of 417 audit organizations in Kazakhstan, only 18 are members of the top 25 largest international audit networks. Membership in such international networks provides access to the best foreign practices and allows them to be harmoniously combined with local approaches in providing audit services. It also indicates the strong reputation and high quality of these companies' work.



**Figure 3. Distribution of audit firms by professional audit organizations by region (2023)**

*Note-Compiled by the authors on the basis of the conducted research*

The data presented in Figure 3 shows the distribution of members of various audit organizations across Kazakhstan, which makes it possible to identify the features of regional dynamics in auditing practice. In particular, Almaty and Astana have the largest number of members of organizations such as the Chamber of Auditors of the Republic of Kazakhstan and the College of Auditors, which is associated with the concentration of economic and financial activity in these cities. In other regions of the country, these organizations may have significantly fewer members or may not be represented at all.

In addition, in some cities, such as Shymkent, there is an active increase in the number of members of associations such as the League of Auditors and the Association of Auditing Organizations and Auditors of Kazakhstan, which indicates growth of auditing practice and increased interest in professional associations in these areas.

The regional characteristics of membership in various audit organizations indicate the diversity of approaches to auditing, as well as how different professional associations influence the development of the audit sector in different parts of the country.

In order to improve the quality of auditing and take into account international practice, amendments to legislation were initiated in Kazakhstan in 2020, providing for the creation of a non-profit Professional Auditing Council. This council was entrusted with the functions of quality control and certification of auditors, which should contribute to the improvement of legislation in the field of auditing and the establishment of transparent and effective mechanisms for the control and certification of specialists.

According to the Law of the Republic of Kazakhstan "On Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on Auditing" No. 358-VI dated July 3, 2020, the Professional Auditing Council was established, which is a non-profit organization established by professional organizations. The Council should play an important role in improving the country's economic policy, and independent oversight will ensure that investors' interests are protected [12].

The Board of the new body includes representatives of the Ministry of Finance of the Republic of Kazakhstan, as well as representatives of the Kazakhstan Stock Exchange (KASE), the International Financial Center of Almaty (AIFC) and other professional structures. The Council will approve the requirements for auditing companies that perform mandatory audits for organizations such as KASE, AIFC, national holdings and other large companies. He will also be engaged in auditing audit organizations, reviewing complaints against auditors, as well as quality control of audit services.

However, according to some market participants, the effectiveness of the new body is questionable. Critics believe that the quality control of auditors' services carried out by the council is not regulated by the Business Code of the Republic of Kazakhstan, which may lead to a lack of opportunities for audit companies to protect their interests within the framework of legislation. This, in turn, can create corruption risks.

In turn, representatives of PJSC Collegium of Auditors express concerns that the creation of a new body may undermine client trust in auditors, especially in the context of Kazakhstan's integration into the Eurasian Economic Union (EAEU). In case of deterioration of the situation in the audit market of Kazakhstan, clients may start seeking audit services in other EAEU countries, such as Russia or Kyrgyzstan. The example of Russia, where from 2018 to 2020 the number of audit organizations decreased by 600, and the number of auditors eligible for mandatory audit decreased by 76%, serves as a warning for Kazakhstan.

In the current situation, auditors face difficulties related to the lack of clear explanations about the validity of qualification certificates issued before the introduction of amendments to the Law of the Republic of Kazakhstan "On Auditing". This creates uncertainty in the legal status of auditors and hinders their full-fledged activities.

On the one hand, the creation of a professional audit council should contribute to improving the quality of auditing and the recognition of Kazakhstani audit reports in the international arena, improving the transparency of financial reporting and the investment attractiveness of the country. On the other hand, there is an opinion that such concentration of control may lead to monopolization of the audit services market and increased bureaucratic pressure on auditors.

An important step for Kazakhstan is the ratification of the Agreement on Auditing Activities within the EAEU, which entered into force in 2023. The agreement creates a single market for auditing services in the EAEU, which will allow auditing organizations from all countries of the Union to operate in other countries without additional obstacles. Kazakhstan currently ranks second in terms of the number of audit organizations in the EAEU. This creates a competitive environment in the audit services market and opens up new opportunities for Kazakhstani auditors [13].

However, the creation of a single market for auditing services also faces a number of challenges, such as differences in the legislation of the EAEU countries, insufficient staff qualifications and infrastructural problems. Despite this, it is predicted that the audit services



market in the EAEU, and in particular in Kazakhstan, will grow faster than the global market as a whole.

Summarizing the identified problems in the audit services market in Kazakhstan, several key unsuccessful positions of self-regulation can be identified. Among them are threats to the impossibility of an objective assessment of the quality of financial statements caused by the actions or omissions of the management and staff of audit organizations. Another important problem is non-compliance or improper compliance with the regulatory framework governing auditing activities, which creates conditions for violations of standards and reduces the quality of services [14].

The weakness of the regulatory framework regarding the development of specific external quality control techniques causes control to often be reduced to formalism and random inspection, preventing comprehensive solutions to audit quality problems. Another problem is the inability of professional audit organizations to cope with the assigned functions of coordinating the audit market and conducting external quality control. The lack of a risk-based approach aimed at reducing threats to industry dumping exacerbates the situation.

In addition, there is no strategic plan for the development of audit organizations, especially for small and medium-sized enterprises, which hinders their long-term sustainability and development. Concealing illegal actions of audited persons in order to preserve contracts and customers undermines the credibility of the auditing profession. Unwillingness to provide financial statements for audit in the case of an initiative audit makes it difficult for transparency and reliability of audit reports. The abolition of audit secrecy may violate professional standards and reduce the credibility of auditors. The introduction of criminal liability for auditors creates additional pressure on the profession and may worsen working conditions.

The proposed measures to minimize the risks of professional activity quality violations include a review of quality assessment practices with an emphasis on following standards, as current practices no longer meet the needs of the industry and may lead to a crisis. A necessary step is also to remove excessive requirements for audit organizations, which will improve the quality of their work and reduce administrative barriers. Developing anti-dumping measures in the audit services market, including the role of the Board and other regulators in establishing fair market conditions, is also an important task.

Changing the approaches of the Professional Council to analyzing the effectiveness of auditors and reviewing the pricing of audit services will help make fairer and more reflective of the actual cost of work. The development of new control tools by the Professional Council, including strengthening responsibility for violations of the Code of Professional Ethics and the principles of Auditor independence, will create the basis for a reasonable price-cost ratio for conducting an audit. These measures will help not only improve the quality of audit services, but also ensure the sustainable development of the auditing profession in Kazakhstan, creating the basis for increasing confidence in audit reports both domestically and internationally.

**Conclusion.** The audit services segment in Kazakhstan is a market that is regulated by the government, the law and accredited organizations. This market continues to develop in accordance with global requirements and the specifics of the national economy, and the presence of international audit networks contributes to its attractiveness. The development of this segment is stimulated by the strengthening of both market and government regulatory elements.

Increased competition between audit organizations, the emergence of new types of audit services, the creation of new associations to control the quality of services provided, the development of new auditing standards that are increasingly approaching international standards, as well as the development of a legislative framework — all these factors form the picture of the modern audit market. It is important to note that the further development of the market requires more intensive government regulation, as it requires constant adaptation of legislation and increased control over the quality of audit services.

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## АУДИТОРЛЫҚ ҚЫЗМЕТТЕР НАРЫҒЫНЫҢ САПАСЫН ДИАГНОСТИКАЛАУ ЖӘНЕ ДАМУДЫҢ НЕГІЗГІ ФАКТОРЛАРЫ

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**Аңдатпа.** Зерттеудің мақсаты – Қазақстандағы аудиторлық қызметтер нарығының сапасына жан-жақты диагностика жүргізу және оның дамуына әсер ететін негізгі факторларды анықтау. Зерттеу нормативтік реттеу, бәсекелестік орта және аудиторлардың кәсіби деңгейі арасындағы байланысты анықтауға бағытталған.

Зерттеу әдістемесі талдау, синтез, жүйелік және салыстырмалы тәсілдер және статистикалық деректерді өңдеу сияқты жалпы ғылыми және экономикалық әдістерді қолдануды қамтиды. Кешенді тәсіл нарықтың ағымдағы жағдайын объективті бағалауға және оны жетілдірудің негізгі бағыттарын анықтауға мүмкіндік береді.

Зерттеудің өзіндік ерекшелігі ішкі және сыртқы ортаны ескере отырып, аудит сапасын жүйелі бағалауда, сондай-ақ реттеуді күшейту және аудиторлық қызметтің тиімділігін арттыру тәсілдерін әзірлеуде жатыр. Жұмыс заманауи цифрлық сын-қатерлерді де, ұлттық нарықтың ерекшеліктерін де ескереді. Жүргізілген диагностика нормативтік реттеудің өзгеруі, бәсекелестік орта мен көрсетілетін қызметтердің сапа деңгейі арасында өзара байланыс орнатуға мүмкіндік береді.

Зерттеу нәтижелері сапаны бақылауды күшейту, бағалаудың жаңа тетіктерін енгізу және халықаралық тәжірибелерді бейімдеу қажеттілігін растады. Қорытындылар аудит сапасын бақылауды күшейту, реттеудің жаңа стандарттарын енгізу және аудиторлық қызметтің тиімділігін бағалау тетіктерін дамыту қажеттілігін көрсетеді. Нәтижелер аудиторлық саланың тұрақты дамуына мүдделі кәсіби қауымдастық пен реттеушілер үшін пайдалы болуы мүмкін.

**Түйін сөздер:** аудиторлық қызмет, аудиторлық қызметтердің сапасы, нарық диагностикасы, даму факторлары, бәсекелестік орта, аудитті реттеу, тәуекелге бағдарланған тәсіл, аудит стандарттары.

## ДИАГНОСТИКА КАЧЕСТВА РЫНКА АУДИТОРСКИХ УСЛУГ И КЛЮЧЕВЫЕ ФАКТОРЫ РАЗВИТИЯ

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**Аннотация:** Цель исследования – провести всестороннюю диагностику качества рынка аудиторских услуг в Казахстане и определить ключевые факторы, влияющие на его развитие. Исследование направлено на выявление взаимосвязей между нормативным регулированием, конкурентной средой и уровнем профессионализма аудиторов.

Методология исследования включает применение общенаучных и экономических методов, таких как анализ, синтез, системный и сравнительный подходы, а также статистическая обработка данных. Комплексный подход позволяет объективно оценить текущее состояние рынка и выявить основные направления его совершенствования.

Оригинальность исследования заключается в системной оценке качества аудита с учётом внутренней и внешней среды, а также в разработке подходов к усилению регулирования и повышению эффективности аудиторской деятельности. Работа учитывает как современные цифровые вызовы, так и особенности национального рынка. Проведенная диагностика позволила установить взаимосвязи между изменением нормативного регулирования, конкурентной средой и уровнем качества предоставляемых услуг.

Результаты исследования подтвердили необходимость усиления контроля качества, внедрения новых механизмов оценки и адаптации международных практик. Выводы свидетельствуют о необходимости усиления контроля качества аудита, внедрения новых стандартов регулирования и развития механизмов оценки эффективности аудиторской деятельности. Выводы исследования могут быть полезны для профессионального сообщества и регуляторов, заинтересованных в устойчивом развитии аудиторской отрасли.

**Ключевые слова:** аудиторская услуга, качество аудиторских услуг, диагностика рынка, факторы развития, конкурентная среда, регулирование аудита, риск-ориентированный подход, стандарты аудита.