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EFFECTS OF AUDITING ON COMPANY PERFORMANCE AND SUSTAINABLE DEVELOPMENT

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Abstract. The purpose of this study is to adopt a sustainability-focused approach to present the contributions of auditing to company performance and sustainable economic, environmental, social and administrative development. The research created a correlation data analysis study by analyzing the purpose of auditing company performance and sustainability development benefits. The research examined audit frequency, audit quality, sustainability reports, and audit reports. In order to evaluate the relationship between company performance and sustainability indicators, documents such as audit reports and sustainability reports of companies were analyzed, and the obtained data supported how audit processes work.

The general findings of the study are that auditing provides confidence to stakeholders in the field of activity, efficiency in the financial field, transparency in error reduction, and sustainable development. This provides not only financial evaluation but also environmental and social interaction as a whole, and can help in the formation of future strategies and the achievement of goals. In addition, the participation of competent people who are experts in environmental and social structure in their fields in the audit team will produce more efficient results. According to the research, auditing is the most important bridge for business development and sustainable development. Auditing increases not only the performance of the business but also its reputation. Thus, more importance will be given to sustainable development goals, and future studies will be contributed. In the proper functioning of this structure within the audit, time management, planning that foresees the appropriateness of the standards used, audit frequency, audit quality, and risk

determinations will contribute to creating awareness in society about environment, culture, and management.

Keywords: Sustainability, Auditing, Company Performance, Development

М. Ақбалық^{1*}, Қыймет Қалиюрт², 2025.

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КОМПАНИЯНЫҢ ТИІМДІЛІГІНЕ ЖӘНЕ ТҰРАҚТЫ ДАМУЫНА АУДИТТІҢ ӘСЕРІ

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Аннотация. Бұл зерттеудің мақсаты – компанияның жұмысына және тұрақты экономикалық, экологиялық, әлеуметтік және әкімшілік дамуға аудиттің қосқан үлесін көрсету үшін тұрақтылыққа бағытталған тәсілді қабылдау.

Зерттеу компанияның өнімділігі мен тұрақты дамудың артықшылықтарын тексеру мақсатын талдау арқылы корреляциялық деректерді талдау зерттеуін жасады. Зерттеу барысында аудиттің жиілігі, аудит сапасы, тұрақтылық есептері және аудиторлық есептер қарастырылды. Компанияның өнімділігі мен тұрақтылық көрсеткіштері арасындағы байланысты бағалау үшін аудит есептері мен компаниялардың тұрақтылық есептері сияқты құжаттар талданды және алынған деректер аудит процестерінің қалай жұмыс істейтінін растады.

Зерттеудің жалпы қорытындылары: аудит мүдделі тараптарға қызмет саласындағы сенімділікті, қаржы саласындағы тиімділікті, қателерді азайтудағы ашықтықты және тұрақты дамуды қамтамасыз етеді. Бұл қаржылық бағалауды ғана емес, сонымен бірге тұтастай алғанда экологиялық және әлеуметтік өзара әрекеттесуді қамтамасыз етеді және болашақ стратегияларды қалыптастыруға және мақсаттарға жетуге көмектеседі. Сонымен қатар, аудит тобына өз салаларында экологиялық және әлеуметтік құрылымның сарапшысы болып табылатын құзыретті адамдардың қатысуы тиімдірек нәтиже береді.

Зерттеулерге сәйкес, аудит бизнесті дамыту және тұрақты даму үшін ең маңызды көпір болып табылады. Аудит бизнестің өнімділігін ғана емес, оның беделін де арттырады. Осылайша, тұрақты даму мақсаттарына көбірек мән беріледі және болашақ зерттеулерге үлес қосатын болады. Аудит аясындағы осы құрылымның дұрыс жұмыс істеуіне, тайм-менеджмент, пайдаланылатын стандарттар сәйкестігін болжайтын жоспарлау, аудит жиілігі, аудит сапасы және тәуекелді анықтау қоғамда қоршаған орта, мәдениет және менеджмент туралы хабардарлықты қалыптастыруға ықпал етеді.

Түйін сөздер: тұрақтылық, аудит, компанияның өнімділігі, даму.

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ВЛИЯНИЕ АУДИТА НА ЭФФЕКТИВНОСТЬ КОМПАНИИ И УСТОЙЧИВОЕ РАЗВИТИЕ

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Аннотация. Целью данного исследования является принятие подхода, ориентированного на устойчивость, для представления вклада аудита в эффективность компании и устойчивое экономическое, экологическое, социальное и административное развитие. Исследование создало исследование анализа корреляционных данных, проанализировав цель аудита эффективности компании и преимущества устойчивого развития. Исследование изучало частоту аудита, качество аудита, отчеты об устойчивом развитии и аудиторские отчеты. Чтобы оценить связь между эффективностью компании и показателями устойчивости, были проанализированы такие документы, как аудиторские отчеты и отчеты об устойчивом развитии компаний, и полученные данные подтвердили, как работают процессы аудита.

Общие выводы исследования заключаются в том, что аудит обеспечивает уверенность заинтересованных сторон в сфере деятельности, эффективность в финансовой сфере, прозрачность в сокращении ошибок и устойчивом развитии. Это обеспечивает не только финансовую оценку, но и экологическое и социальное взаимодействие в целом и может помочь в формировании будущих стратегий и достижении целей. Кроме того, участие компетентных людей, которые являются экспертами в экологической и социальной структуре в своих областях в аудиторской группе, даст более эффективные результаты.

Согласно исследованию, аудит является важнейшим мостом для развития бизнеса и устойчивого развития. Аудит повышает не только эффективность бизнеса, но и его репутацию. Таким образом, большее значение будет придано целям устойчивого развития, и будущие исследования будут способствовать этому. При надлежащем функционировании этой структуры в рамках аудита, управление временем, планирование, которое предусматривает уместность используемых стандартов, частоту аудита, качество аудита и определения рисков, будет способствовать созданию осведомленности в обществе об окружающей среде, культуре и управлении.

Ключевые слова: устойчивое развитие, аудит, эффективность компании, развитие.

Introduction. Sustainability is a subject that has been frequently emphasized in recent years, and development has been achieved by setting targets. Sustainable development has been formed as a concept for today and for future generations. In 1987, the World Economic Development Commission (WCED) popularized the concept of sustainable development in the Our Common Future (Brundtland) report. This concept was defined in the Brundtland Report, which was called Our Common Future in 1987, as follows: «Development that meets the needs of present generations without compromising the ability of future generations to meet their own needs» (Brundtland, 1987). The concept's effect has spread rapidly in national and international areas and has become a fundamental element of governments, international institutions, and commercial organizations (Mebratu, 1998, p. 494). Accordingly, responsibilities emerge as a chain link for realizing sustainable development. With the intensification of global competition, the formation of environmental and social responsibilities and their contribution to sustainable development constitute an important point. Starting with governments, businesses, and stakeholders should not only fulfill these responsibilities but also establish the foundations of sustainability for future generations beyond the current time. Inspection of circuses is an important factor for this. In case of inspection, a trust environment will be created, and sustainability will be ensured for development. The fact that inspections are not regular and at certain intervals creates an insecure environment for investors, creditors, and all relevant stakeholders. It will be formed.

Many studies have been conducted for sustainability, standards have been established, and reports have been produced. It is desired to reach 2030 with the 17 Sustainable Development Goals of the United Nations. Environmental, social, and economic development are at the forefront. The development of company performance is important for this. To ensure this, audits are needed. A business's financial and non-financial transactions must be audited at certain intervals, impartially, and in line with competent independence.

Evaluating the performance of companies only with financial reports is not sufficient and has become more different in today's conditions. Since environmental, social, and administrative risks affect the continuity of companies, investors want non-financial information and financial information from businesses (Aras & Sarioğlu, 2015).

Strategically, in sustainability, the business contributes to the system by adding environmental and social facts to transparency, accountability, and economic contribution (Hazarika, 2016).

One of the services that internal audit activities add value to is the assurance service. Assurance service is defined by IIA as; It is defined as "the process of objectively examining evidence to make an independent assessment of the institutionalization, risk management, and internal control processes of the enterprise" (IIA, 2013).

Unlike independent auditors, internal auditors contribute to expanding these facts by looking beyond the financial risks and tables made within the enterprise, not only to the company's growth but also to the environment, employees, and social

phenomena (Deloitte, 2012, p. 2). For a sustainable economy, trusting businesses and governments and maintaining this trust is the most important criterion. Every passing day, investors, stakeholders, and creditors decide about the confidence level in businesses and governments that they directly impact. These decisions are usually based on financial information. This information is based on risks and opportunities by using it for future issues (GRI, 2020)

Nowadays, large companies have especially started to take sustainable development issues seriously. Only the stock return rates and dividends of companies are no longer a priority for managers, they also include the environmental and social dimension for sustainable development. Therefore, they have developed a social responsibility policy, increased environmental sensitivity, and are making much effort to show that this is done (Boeva, et al., 2021). In the regression analysis conducted on the Effect of Independent Audit Quality on the Financial Performance of Companies in Borsa Istanbul with 2021–2022 data in BIST 100, no statistically significant relationship was found between independent audit quality and company profitability rates (Çetinoğlu, et al., 2023)

In the article titled Does Independent Audit Quality Affect Financial Performance? In 2023, a panel regression analysis was conducted with 2015–2021 data, and a negative relationship was found between audit firm size and ROE and Tobin Q. A positive relationship was found between the number of audit committee members and Tobin Q. (Sönmez&Sarıççek, 2023). In the analysis conducted with 2020-2021 data, the Impact of Audit Quality on Financial Reporting Quality: In the Example of BIST Companies, it was concluded that working with large audit firms limits earnings management, thus increasing the quality of financial reporting (Selimefendigil, 2023)

In a study on the relationship between sustainability performance and financial performance, no statistically significant relationship was found between sustainable financial performance and sustainability performance (Korga&Suphi, 2022). The Effect of Audit Quality and Integrated Reporting Quality on the Financial Performance of Companies. Integrated reports of 26 companies were analyzed, and a positive relationship was found between audit quality and integrated reporting quality, but no significant effect of either variable on financial performance was detected (Peker, 2024). Kyere, M., & Ausloos, M. (2020). This study examines the impact of good corporate governance on financial performance in non-financial public companies in the United Kingdom. The relationships between five corporate governance mechanisms and two financial performance indicators (ROA and Tobin's Q) are analyzed. The findings show that choosing the right corporate governance mechanisms can improve the financial performance of the company.

Cesarone, F., Martino, M.L., Ricca, F., & Scozzari, A. (2023). This paper addresses the impact of mismatches between ESG (Environmental, Social, and Governance) ratings on portfolio selection in sustainable investment decisions. The authors propose a multi-criteria portfolio selection model that takes into account risk, return, and ESG criteria and present a comprehensive empirical analysis of this model on real-world financial data.

Nosratabadi, S., Pinter, G., Mosavi, A., & Semperger, S. (2020). This study develops a framework to assess the sustainable business models of banks in Europe. The sustainability performance of sixteen banks from eight European countries was analyzed, and it was found that the business models of banks in Norway and Germany were higher in terms of sustainability.

The most important criterion for companies to care about sustainability activities is to increase the company's market value and to provide a competitive advantage by considering the preferences of its stakeholders (Dalgıç, et al., 2018).

Internal audit is to add value to the company's work by providing support and managing and examining the transactions based on economic efficiency (Koç, 2022).

The study aims to examine the effects of independent auditing on the financial and managerial performance of companies and sustainable development strategies. It is aimed to reveal the contributions of auditing to transparency, accountability, and long-term value creation in companies. At the same time, the guiding aspect of auditing processes on company management is being evaluated. The main purpose of this study is to reveal the effect of auditing reporting for sustainability development and company performance of companies, and to evaluate the awareness of companies on auditing in this context. In addition to the main purpose, there are also sub-objectives determined in the study. One of the targeted sub-objectives is to reveal whether there is a significant difference in income, profitability, equity, and asset return for both sustainable development criteria, such as carbon footprint, energy efficiency, social responsibility projects and employee satisfaction, and business performance. Another sub-objective is to reveal the frequency and quality of independent auditing. In line with the objectives, the effects of sustainability reports and company performance in terms of preparing for the future with auditing have been examined. In addition, this study seeks an answer to the following basic research question: How and to what extent do independent auditing practices affect company performance and sustainable development policies? In addition to this basic question, sub-questions are also addressed.

-Do auditing processes cause a significant change in the company's financial performance indicators?

-Does auditing have a guiding effect on sustainability-oriented corporate strategies?

-What is the effect of audit quality on investor confidence and stakeholder relations?

A literature review on auditing in terms of business performance and sustainable development will explain the impact of auditing on company performance and what needs to be done to contribute to development with sustainability.

Materials and methods

The research aims to test the effect of independent audit quality and frequency on company performance and sustainable development. When the studies in the literature on independent audit quality are examined, it is seen that independent audit quality is addressed according to various criteria. However, there is not enough

research on audit frequency. In this study, independent audit frequency will also affect performance. The official websites and independent audit reports of the companies to be included in the scope of the research were used. Both the companies' websites and sustainability reports were examined one by one and determined with the audit report. The data were summarized and converted into a table according to the criteria for having an audit report using the Microsoft Excel program. Table 1 includes the criteria for 3 different data. This analysis was done in Tables 2 and 3.

In this study, the quantitative research method was adopted. In line with the main purpose of the research, the relationships between company performance, audit activities, and sustainable development were examined through statistical analysis. The effect of independent auditing on the financial performance indicators and sustainability practices of companies was analyzed using the relational screening model. In the data analysis process, analyses were performed using multiple regression analysis, correlation test, and Pearson correlation coefficient.

The data set was collected from 25 independent audit reports of companies operating between 2020 and 2023. The following sources were used while creating the database.

- Public disclosure form on KAP Independent audit reports, activity reports, and sustainability statements of companies

- Corporate sustainability reports and websites of relevant companies

Companies included in the research were selected based on the accessibility and comparability of their financial data. A general sampling model was created.

The analysis method was used to test audit quality, company performance, and sustainability using the correlation method. The main question of the research, which aims to evaluate the awareness of companies regarding the audit of sustainability reports and audit reports published by them for auditing, is: The impact of companies on sustainable development through auditing. The main purpose of the research and the sub-research questions determined are as follows.

1-Does the number of times an audit report is prepared in a year make a difference in the impact factor?

2-What are the bases on which the audit is based?

3-Does it show a significant difference according to the preferred criteria (audit frequency and audit quality)?

Table 1. Variables

| Company Performance | Sustainability | Audit |
|---|--|--|
| Revenue: Total annual revenue (million dollars). | Carbon Footprint: CO2 emissions per ton. | Audit Frequency: Number of internal and external audits per year. |
| Profitability: Net profit rate (percentage). | Energy Efficiency: Energy efficiency used (between 1-100). | Inspection Quality: Number of significant errors detected during the inspection process (low number indicates high quality). |
| ROE (Return on Equity): The return the company makes on its equity. | Social Responsibility Projects: Number of social responsibility activities carried out annually. | |

| | | |
|---|--|--|
| ROA (Return on Assets): The returns companies make from their assets. | Employee Satisfaction: Employee comfort as a percentage. | |
| Compiled independently by the author | | |

Table 1 shows variables based on company reports. For company performance, total annual income, net profit rate achieved by the company, ROE equity return, and ROA asset return.

For sustainability, CO₂ emissions per ton were selected for carbon footprint, energy efficiency used for energy efficiency, the number of social responsibility activities carried out annually for social responsibility projects, and employee comfort for employee satisfaction. For audit, Audit Frequency is the number of audits during the year, audit quality is the number of errors detected during the audit process. Each variable was determined to show the benefit of auditing on company performance and sustainability. Using these variables, the effects of auditing on sustainable development and company performance were compared. The obtained data reveal the effects of auditing on company performance and sustainable development, with the results obtained through audit frequency, audit quality, and error count. According to these data, the data was analyzed in line with Tables 2 and 3 for the audit to create value and create impact in both areas. The aim here is to show the effects of auditing.

Table 2. Data

| Com-Pany | Reve-nue (M \$) | Profit-ability (%) | ROE (%) | ROA (%) | Carbon Foot-Print (Tonnes) | Energy effi-ciency | Social Respon-sibility Projects | Emp-loyee Satisfac-tion (%) | Audit Freq-uecy | Audit Quality |
|--------------------------------------|-----------------|--------------------|---------|---------|----------------------------|--------------------|---------------------------------|-----------------------------|-----------------|---------------|
| A | 800 | 14 | 17 | 11 | 600 | 80 | 6 | 80 | 4 | 1 |
| B | 650 | 11 | 14 | 9 | 750 | 68 | 5 | 75 | 3 | 2 |
| C | 550 | 8 | 10 | 6 | 1000 | 70 | 4 | 78 | 1 | 5 |
| D | 500 | 9 | 11 | 7 | 900 | 85 | 5 | 80 | 2 | 3 |
| E | 450 | 8 | 9 | 6 | 1100 | 65 | 3 | 70 | 2 | 4 |
| Compiled independently by the author | | | | | | | | | | |

The data in Table 2 shows the values selected for each company. The figures for the revenues of the companies (A, B, C, D, E) are given for M \$, the percentage rate for profitability, ROE the percentage of the company's return from equity, ROA the percentage of the company's return from its assets, Carbon Footprint the amount of CO₂ emissions per ton, Energy Efficiency a score between 1 and 100 on scales showing how energy use efficiency is, the number of social responsibility activities carried out annually for Social Responsibility Projects, the percentage rate of employee satisfaction, the frequency of audits indicates the number of audits carried out by the companies during the year and the number of significant errors detected in audits within the audit quality. In the above data, a profitability of 14 percent was achieved for company A on an income of 800 M \$. While its return on equity was 17 percent, its profit from its assets was 11 percent. Again, the carbon footprint for company A is the amount of emissions per ton. It is 600. Energy efficiency is expressed as

80 out of 100. During the year, 6 projects were created and contributed to social responsibility projects. It is seen that the necessary sensitivities are considered in employee satisfaction, and the expression that the employee is satisfied is 80 percent. It shows that the audit is carried out four times a year in Company A, that there is 1 error detection in the audit quality, and that the best result is obtained. The low number of errors proves that it is transparent and reliable to its stakeholders both inside and outside.

Hypotheses and findings based on the analysis in Table 2:

H1: As the frequency of audits in companies increases, financial performance indicators also increase.

Company A: Highest audit frequency (4), highest income (800 M\$), highest profitability (14%), highest ROE (17%), ROA (11%)

Company E: Audit frequency (2), Lowest income (450 M), low profitability (8%), low ROE (9%), low ROA (6%),

Finding: A positive relationship was observed between audit frequency and financial indicators (income, profitability, ROE, ROA). As the number of audits increases, financial success also increases.

H2: High audit quality reduces internal control errors in companies and creates a more accurate and sustainable structure.

Company E: Audit quality 4 (highest), audit frequency low (2), sustainability indicators (carbon footprint high, energy efficiency low)

Company A: Audit quality 1 (lowest), sustainability scores good (high energy efficiency, low carbon footprint)

Finding: Sustainability indicators are not always better in companies with high audit quality. This can be explained by the fact that high-quality audits detect more problems.

H3: Carbon footprint decreases as energy efficiency increases.

Company A: Energy efficiency 80, carbon footprint 600 tons

Company E: Energy efficiency 65, carbon footprint 1100 tons

Finding: There is an inversely proportional relationship between energy efficiency and carbon footprint. Carbon emissions decrease as energy efficiency increases.

H4: Social responsibility projects and employee satisfaction are related to sustainability and internal audit.

Company A: Social responsibility = 6, satisfaction = 80%, audit frequency = 4

Company E: Social responsibility = 3, satisfaction = 70%, audit frequency = 2

Finding: As audit frequency increases, social responsibility and employee satisfaction rates also increase.

This shows that auditing is effective not only on financial but also on social sustainability

Table 3. Correlation matrix of company performance, sustainability, and audit indicators

| | Income | Profitability | ROE | ROA | Carbon Foot-print | Energy Efficiency | Social Responsibility Project | Employee Satisfaction | Audit Frequency | Audit Quality |
|---------------------------------------|--------|---------------|--------|--------|-------------------|-------------------|-------------------------------|-----------------------|-----------------|---------------|
| Income | 1 | 0,954 | 0,969 | 0,948 | -0,943 | 0,282 | 0,838 | 0,504 | 0,822 | -0,798 |
| Profitability | 0,954 | 1 | 0,989 | 0,995 | -0,962 | 0,381 | 0,860 | 0,442 | 0,946 | -0,930 |
| ROE | 0,969 | 0,989 | 1 | 0,994 | -0,988 | 0,381 | 0,898 | 0,496 | 0,912 | -0,918 |
| ROA | 0,948 | 0,995 | 0,994 | 1 | -0,975 | 0,361 | 0,870 | 0,426 | 0,951 | -0,948 |
| Carbon Foot-print | -0,943 | -0,962 | -0,988 | -0,975 | 1 | -0,467 | -0,949 | -0,584 | -0,872 | 0,915 |
| Energy Efficiency | 0,282 | 0,381 | 0,381 | 0,361 | -0,467 | 1 | 0,701 | 0,845 | 0,278 | -0,428 |
| Social Responsibility Project | 0,838 | 0,860 | 0,898 | 0,870 | -0,949 | 0,701 | 1 | 0,790 | 0,731 | 0,832 |
| Employee Satisfaction | 0,504 | 0,442 | 0,496 | 0,426 | -0,584 | 0,845 | 0,790 | 1 | 0,197 | -0,337 |
| Audit Frequency | 0,822 | 0,946 | 0,912 | 0,951 | -0,872 | 0,278 | 0,731 | 0,197 | 1 | -0,971 |
| Audit Quality | -0,798 | -0,930 | -0,918 | -0,948 | 0,915 | -0,428 | -0,832 | -0,337 | -0,971 | 1 |
| Compiled independently by the author. | | | | | | | | | | |

In forming the values in the correlation analysis in Table 3, the calculations were made using the Pearson Correlation Coefficient Formula for two variables, X and Y, using the Pearson correlation coefficient.

The operations are listed as follows.

1-The average values of both variables are found.

2-The differences are found by subtracting the results of the averages from the variable values.

3-The numerator is created by adding the products of the differences. The denominator is found by adding the differences' squares and taking the factors' square root.

$$r = \frac{(\sum(X_i - \bar{X})(Y_i - \bar{Y}))}{\sqrt{\sum(X_i - \bar{X})^2 \cdot \sum(Y_i - \bar{Y})^2}}$$

Here:

X_i and Y_i are the values of two variables.

The average of the values of the variables \bar{X} and \bar{Y}

\sum [represents the total over all data points]

4-The result of the numerator and denominator is the Pearson correlation coefficient.

A result of +1 indicates that there is a strong positive relationship between the two variables, and -1 indicates a strong negative relationship. As the correlation coefficient approaches 0, the strength of the relationship weakens, and zero indicates that there is no linear relationship between the two variables. As a result of these operations, the values in Table 3 above are formed. This reveals the negative or positive situation between the two variables. The results for values between +1 and -1 in the correlation analysis are as follows:

-There are high positive developments between Revenue, Profitability, ROE, and ROA. For example, there is a strong relationship of 0,948 between Revenue and ROA.

Negative developments are observed between the Carbon Footprint and company performance. For example, a high negative relationship of -0.988 exists between Carbon Footprint and ROE. As the carbon footprint increases, income decreases, which increases costs.

Sustainability improvements, such as Energy Efficiency and Responsible Social Projects, generally show low positive performance with company performance. There is a result of 0.282 between Energy Efficiency and Revenue. As energy efficiency increases, profitability progresses positively. Social responsibility projects also tend to increase ROE. As seen in Table 3, it is 0.898. It is seen that employee satisfaction and ROA have a positive relationship.

-In terms of audit frequency, when audits are continuous, although there is a negative effect on carbon footprint and audit quality, all other variables show a positive result. There is a high positive correlation in Revenue (0.822), Profitability (0.946), ROE (0.912), ROA (0.951), and Social responsibility (0.731). It is observed that audits are carried out frequently in these companies with a high correlation. However, since there is a low positive correlation in audit frequency between energy efficiency (0.278) and employee satisfaction (0.197), the frequency of audits does not affect these two criteria.

-Audit Quality has low or negative signs with company performance and other variables. If we look at the relationship between audit quality and other variables, there is a negative relationship with income, with -0.798, and as income increases, a decrease in quality is observed. In the analysis calculated with profitability as -0.930, it can be thought that audit quality is not detailed in profitable companies. According to ROE (-0.918) and ROA (-0.948), the reason for the negative view may be that auditing is not emphasized. In the carbon footprint (0.915), it is seen that companies are more sensitive about the environment and that they perform their audits better and give positive results. In energy (0.428), it is seen that a medium level of attention is paid. It can be thought that those who carry out social responsibility (0.832) activities are less focused on audit quality. There is a low negative correlation in employee satisfaction (0.337). Audit quality is low in large companies where employees are satisfied. It can be thought that the quality decreases

as the frequency of audits (-0.971) increases, and the frequency increases, and audits are ignored. Therefore, there is an inverse proportion between audit quality and frequent audits. Above is a correlation analysis showing the relationships between auditing business performance and sustainability change in the study. In the analysis, negative and positive situations emerged at values between +1 and -1. This visually reveals more clearly how companies will be shaped and which variables will shape how auditing benefits sustainable development.

While audit frequency and quality positively affect business performance, financial reporting, and social investments, they negatively affect carbon footprint and audit quality as costs increase.

The study developed the following hypotheses and findings to measure the relationship between auditing and company financial performance and the benefits provided by the above-mentioned companies to sustainable development.

H1: Audit frequency and quality increase sustainability indicators.

Audit Frequency & Social Responsibility: 0.731 → Strong positive relationship

Audit Frequency & Employee Satisfaction: 0.197 → Weak relationship

Audit Frequency & Energy Efficiency: 0.278 → Weak relationship

Audit Quality & Social Responsibility: -0.832 → Strong negative relationship

Audit Quality & Employee Satisfaction: -0.337 → Weak/medium negative relationship

Audit Quality & Energy Efficiency: -0.428 → Moderate negative relationship

Finding: Audit frequency has a positive effect on sustainability, especially in social responsibility. However, audit quality may have an unexpected negative correlation, indicating that high-quality audits reveal more problems and that the company's performance is lower.

H2: Auditing increases financial performance.

Audit Frequency & Profitability: $r = 0.946$ → Very strong positive relationship

Audit Frequency & ROE: $r = 0.912$ → Very strong positive relationship

Audit Frequency & ROA: $r = 0.951$ → Very strong positive relationship

Audit Quality & Profitability: $r = -0.930$ → Very strong negative relationship

Audit Quality & ROE: $r = -0.918$ → Very strong negative relationship

Audit Quality & ROA: $r = -0.948$ → Very strong negative relationship

Finding: Audit frequency is strongly related to financial performance. However, a high negative correlation in audit quality may indicate that as the quality of audits increases, more errors or deficiencies are detected, thus making the current situation look bad.

H3: Carbon footprint decreases as energy efficiency increases.

0.467 → Moderate negative correlation

Finding: There is a significant, moderate negative relationship between energy efficiency and carbon footprint. In other words, as energy efficiency increases, the carbon footprint tends to decrease.

General Findings: Audit frequency contributes positively to both sustainability and the financial performance of companies. Audit quality, on the other hand, shows

a negative relationship in most indicators, which can be interpreted as “high-quality audits cause more problems”. Energy efficiency is effective in reducing carbon emissions.

Purpose In this study, the effects of audit frequency and audit quality of companies on financial performance (revenue, profitability, ROE, ROA) and sustainability indicators (carbon footprint, energy efficiency, social responsibility projects, and employee satisfaction) were analyzed.

Data Set Audit, financial and sustainability indicators of five different companies were compared; correlation analyses were performed.

As a result, audit frequency is an important factor in increasing company performance and has positive effects on both financial and sustainability indicators. Audit quality, on the other hand, has a seemingly negative relationship, as it enables the current situation to be presented more accurately and critically. Energy efficiency is an important factor for environmental sustainability.

Results

This study examined the relationship between the effects of auditing on business performance and sustainable development. Auditing is the most important tool for ensuring the business’s performance and contributing to sustainability. Businesses will benefit from sustainable development by laying the foundations of the future with accurate and effective audits. To evaluate sustainability performance more comprehensively and objectively, internal auditing should be effective in coordination, and this should be supported by external auditing and controlled independently. At this point, the most fundamental factor in the sustainable success of companies is the monitoring of company activities and processes, their auditing, and taking the necessary precautions on time, depending on the results. In this respect, the sustainability of companies and internal auditing issues are working significantly, while internal auditing provides healthy data for sustainability indicators on the one hand, it also assures the sustainable performance of companies on the other hand. In addition, business performance has become mandatory to comply with the environmental and social structure, which is one of the targets of sustainable development, to gain investors who are no longer only focused on profit today. Auditing is not only the general decision-making of the business but also the impact of these decisions on business efficiency, the results of financial performance, and their social and environmental impacts. In addition, an auditing approach that considers sustainable development goals increases businesses’ competitiveness and supports their long-term success. Auditing helps businesses fulfill their environmental and social responsibilities and reinforces stakeholder trust. As a result, the contributions of auditing to increasing business performance and achieving sustainable development goals are an important phenomenon for today’s businesses. In this context, it is sustainable for businesses to attach more importance to auditing processes and continuously improve these audits regarding economic, environmental, and social aspects. The contribution of auditing to business performance provides confidence to investors and creditors who need financial statements, and it reduces the possibility

of error in internal control, thus improving internal control and creating institutional processes. These positive developments also provide opportunities for sustainable development. Thus, by adopting sustainable principles, businesses reduce risks by having stable financial results in the future, increase competitive advantage and social reputation, and increase employee productivity and motivation. Future research will support a more in-depth examination of the effects of auditing methods and practices on sustainable development and increase knowledge.

Discussions

Auditing affects business performance. It helps to find errors in the business and eliminate them early, increasing efficiency. It reveals deficiencies related to incorrect calculations, irregularities, and errors with financial analysis, thus enabling the business to make the right decisions. This ensures the trust of investors, creditors, and other stakeholders regarding the business.

The benefits of auditing on sustainable development, environmental sustainability also support evaluating the business's environmental policies, making arrangements about the necessary measures, and gaining a reputation in the market by being environmentally friendly. social sustainability, whether businesses fulfill their social responsibilities, is evaluated. Auditing determines the deficiencies in this area and supports the business regarding the responsibilities needed to increase the welfare of employees and society. Management analyzes the strategic plans made in the management and conducts audits to ensure continuity in sustainable development in the long term.

This study suggests that there should be a connection between sustainability and firm performance. Audits reveal this necessity. Auditing is important not only in organizing businesses' financial data but also in achieving their sustainability goals. In this context, the effectiveness of auditing processes enables businesses to make healthier decisions in line with their strategic goals. However, discussions on the contributions of auditing to business performance also include various dimensions.

Therefore, the fact that auditing processes increase transparency and provide accountability strengthens businesses' relationships with their stakeholders. This helps to increase consumer confidence, especially in the areas of environmental and social responsibility. However, the effectiveness of audit mechanisms depends on the implementation process and the organizational culture. Failure to carry out the necessary procedures against the audit process within the company and the lack of this culture in the company may prevent proper, impartial auditing. Including audit continuity in the business culture should be seen as an opportunity for the company because it increases the competitiveness and reputation of the company, along with financial performance. As a result, the effects of auditing on business performance and sustainable development have a multifaceted structure. Considering this process as an opportunity rather than an obligation, businesses will help them gain a competitive advantage, create social benefits, and be environmentally sensitive. Future studies will examine the effects of auditing practices on sustainable development in more depth and increase the knowledge in this area.

Conclusion

There must be supervision to ensure sustainability in the work. For sustainable development, the company should first make decisions that will contribute to the environment and society, while its performance activities are for profit. For this to happen, transparent, accurate, consistent, and independent auditing is needed. Establishing this culture in companies should be mandatory, and the state should introduce deterrent laws. Therefore, investors will be able to look to the future with confidence by making the right decisions for the economic, environmental, and social development they want to make. This will also allow investments to be made on-site. Thus, the company will provide stability and continuity in its performance, and today's correct transactions will benefit the company in the future. Therefore, to put it into practice, the audit should not only audit the financial statements but also diversify the audit by sharing information from people related to the environment and society. The result will be more successful if environmental, social, and economic events are evaluated by meeting at a common point from a multi-perspective. The formation of different units will contribute to society and accelerate sustainable development in terms of reputation, branding, risk reduction, and making timely and correct decisions.

The effect of company performance on auditing affects the audit quality in companies with high-performance financial reporting. For this reason, auditing should be done more meticulously in companies with high performance. It will cause the auditing process to proceed more regularly and help the auditors reduce the risk of error. Thus, it will ensure that the auditing uses time effectively. Auditing time will decrease, the process will be faster, and the scope will progress with more standard reports.

Future development plans will create a complex structure regarding auditing and processes for achieving the targets. Auditing should focus on developing the technological infrastructure, expanding auditing processes, ensuring that development projects comply with the legislation, and prioritizing risk detection.

The effect of management decisions on auditing is very important and directly affects the auditing to obtain correct results. Wrong decisions taken by management may increase the risk of error in auditing. Large investment decisions also expand the scope of auditing. Risk management should pay attention to internal control, whether management decisions in financial reporting provide the necessary control mechanisms; auditors should pay attention to compliance with standards, error and fraud risk, and meticulousness. In this way, the audit is affected by increasingly complex global events. This effect will be reflected in the audit, and it needs to be updated and constantly renewed in terms of using technological resources and expanding the planning area against errors and fraud in determining risky situations within the company. The audit should not only examine and audit the company's performance in sustainable development but also include environmental and social factors in external factors in the audit planning, create awareness, and raise awareness in society. It should include expert teams (such as environmental

engineers, social experts, software developers, etc.) and exchange ideas. In this way, the audit is not limited to financial reporting only. However, a conscious structure is also created in social and environmental issues that are important in sustainable global development.

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CONTENTS

PEDAGOGY

| | |
|--|-----|
| A.M. Abdykhalykova, Zh.B. Beisembayeva, A.N. Nurzhanova THE ROLE OF DIGITAL AUTHENTIC TEXTS IN COMMUNICATIVE LANGUAGE TEACHING (CLT)..... | 5 |
| G.K. Atabaeva, F.K. Atabayeva, A.A. Seksembayeva USING MIND MAP TECHNOLOGY IN FORMING COMMUNICATIVE COMPETENCE OF STUDENTS..... | 20 |
| G. Autova, M. Kusherbaeva, Sh. Zhussipbekova IDENTIFICATION OF SOME THEORETICAL CONTRADICTIONS IN THE CHAPTERS "PHYSICS OF THE ATOM AND THE ATOMIC NUCLEUS"..... | 33 |
| A. Akhanova, G. Ormanova, Sh. Ramankulov THE STEAM CLIL PROJECT IN EDUCATION: AN EXAMPLE OF TRAINING STUDENTS IN ENGINEERING AND TECHNICAL FIELDS..... | 50 |
| B. Ayapova, A. Alimbekova, A. Bulshekbayeva GAMIFICATION IN THE DEVELOPMENT OF LEADERSHIP SKILLS IN OLDER PRESCHOOLERS..... | 63 |
| B. Baimukhambetova, A. Mombek, G. Avgustkhanova STRUCTURAL ANALYSIS OF THE IMPLEMENTATION OF DUAL EDUCATION IN HIGHER EDUCATION INSTITUTION..... | 79 |
| Zh.N. Bekbolat, A.B. Zholmakhanova, Seyfullah Yildirim THE PEDAGOGICAL SIGNIFICANCE OF M. SHOKAI'S LETTERS..... | 95 |
| B.B. Bexultan, Zh.M. Zhaxsibayeva EVALUATION OF THE USE OF DIGITAL TECHNOLOGIES IN A SCHOOL CHEMISTRY COURSE..... | 108 |
| A.K. Davletova, N.N. Orazova, Y.T. Assan ADVANTAGES AND DISADVANTAGES OF USING ARTIFICIAL INTELLIGENCE IN EDUCATION..... | 122 |
| T.A. Daniyarov, B.O. Yermakhanov, M.S. Issayev EFFECTIVENESS OF USING INFORMATION AND DIGITAL TECHNOLOGIES IN TEACHING HISTORY: ANALYSIS OF SURVEY RESULTS..... | 138 |

| | |
|--|-----|
| S. Kaldygozova, M. Shakenova, M. Jilkishiyeva APPLICATION OF ARTIFICIAL INTELLIGENCE IN THE SYSTEM OF MONITORING AND MANAGEMENT OF EDUCATION QUALITY IN KAZAKHSTAN..... | 152 |
| M. Knol, D. Shalbayeva, G. Sheripova STRATEGIES FOR OVERCOMING INTERLANGUAGE INTERFERENCE IN ENGLISH LANGUAGE TEACHING WITHIN KASAKHSTAN'S TRILINGUAL EDUCATION FRAMEWORK..... | 174 |
| M. Kozha, T. Apendiyev, E. Satov USING TURKIC-MUSLIM SOURCES IN EDUCATIONAL PROGRAMS..... | 188 |
| G.T. Kurbankulova, A.S. Stambekova METHODOLOGICAL FOUNDATIONS AND PRINCIPLES OF PREPARING FUTURE PRIMARY EDUCATION TEACHERS TO FOSTER STUDENTS' NATIONAL VALUES..... | 208 |
| A.E. Mukhametkairov, G.S. Ayapbergenova, S.K. Abildina GAMIFICATION AS ONE OF THE WAYS TO DEVELOP SOFT SKILLS OF HIGH SCHOOL STUDENTS..... | 225 |
| B. Orazov, G. Issayeva, S. Slamzhanova FORMATION OF STUDENTS' EXPERIMENTAL SKILLS IN TEACHING PHYSICS IN HIGHER EDUCATIONAL INSTITUTIONS..... | 240 |
| T.O. Orynbasar, A.B. Amirbekova TEACHING METHODS IN FIGURATIVE LINGUISTICS: STRATEGIES AND APPROACHES..... | 254 |
| P.Zh. Parmankulova, M.N. Syzdyk, M.A. Dzhanzakova STRUCTURAL MODEL OF TRAINING OF FUTURE TEACHERS FOR INCLUSIVE LEARNING..... | 271 |
| I.T. Salgozha, G.B. Kamalova, A.Zh. Nurbekova THE IMPACT OF THE EDUSCRUM METHOD ON THE DEVELOPMENT OF FLEXIBLE SKILLS IN FUTURE COMPUTER SCIENCE TEACHERS..... | 288 |
| A.A. Tautenbayeva, B.T. Abykanova, G. Kochshanova THE ROLE OF "SOFT SKILLS" IN EMPLOYMENT OF GRADUATES: ANALYSIS OF EMPLOYER NEEDS AND REQUIREMENTS..... | 309 |

ECONOMICS

S.T. Abildaev, G.K. Amirova, I. Suleimenova

EXPORT ORGANIZATIONS AND ASSESSMENT OF AGRICULTURAL
PRODUCTS OF THE REPUBLIC OF KAZAKHSTAN.....329

M. Akbalik, Kiymet Caliyurt

EFFECTS OF AUDITING ON COMPANY PERFORMANCE AND
SUSTAINABLE DEVELOPMENT.....340

M.K. Amangeldinova, B.S. Saparova, L.M. Shayakhmetova

INNOVATIVE POTENTIAL OF INVESTMENT COMPANIES
IN KAZAKHSTAN.....356

Z.A. Arynova

BALANCED MODEL OF EDUCATION-BUSINESS INTERACTION IN
THE CONTEXT OF KAZAKHSTAN'S ECONOMIC DIGITALIZATION:
CHALLENGES AND IMPLEMENTATION PATHWAYS.....374

A. Belgibayev, G. Akimbekova, S.E. Yepanchintseva

GROUPING OF KAZAKHSTAN REGIONS BY LEVEL OF INVESTMENT
DEVELOPMENT.....390

Z. Zhantassova, M. Beisenova, A.Yessenova

INFORMATION TRANSFORMATION OF LOGISTICS
IN KAZAKHSTAN.....405

J. Juman, A.V. Khamzayeva, Du Bingham

COMPARATIVE ANALYSIS OF THE GAS MARKET IN KAZAKHSTAN
AND RUSSIA.....418

A.B. Iskakova, G.D. Amanova, G. A. Rakhimzhanova

ANALYSIS OF INTERNATIONAL EXPERIENCE IN PROVIDING
SOCIAL GUARANTEES TO EMPLOYEES.....438

G. Kalkabayeva, A. Kurmanalina, A. Atabayeva

IMPACT OF KEY FACTORS ON INVESTMENT INFLOWS INTO
KAZAKHSTAN'S ECONOMY: A SOCIOLOGICAL SURVEY
APPROACH.....453

O.Y. Kogut, V.S. Karzanova, O.V. Kobzareva

CURRENT TRENDS IN DIGITALIZATION OF PUBLIC DEBT AUDIT
IN ORDER TO IMPROVE MANAGEMENT EFFICIENCY.....467

A.A. Kuanaliyev

COMPARATIVE ANALYSIS OF INTERNATIONAL EXPERIENCE AND
ECONOMIC EFFECTS OF INTRODUCING DIGITAL TECHNOLOGIES
IN THE FIGHT AGAINST CORRUPTION IN KAZAKHSTAN.....477

Zh.N. Kusmoldayeva, Zh. Zh.Belgibayeva, O.A. Abraliyev

DEMOGRAPHIC SITUATION IN RURAL AREAS OF KAZAKHSTAN
N MODERN CONDITIONS.....490

Y.Y. Mubarakov, I.V. Bordiyanu, M.U. Rakhimberdinova

GENDER EQUALITY IN THE GIG ECONOMY: THE EXPERIENCE
OF KAZAKHSTAN.....502

З. Сатпаева, Д. Кангалакова, Д. Мұсаева

АҒЫМДАҒЫ ҚАЗАҚСТАНДЫҚ КӘСІПОРЫНДАРДЫҢ
ЦИФРЛАНДЫРУДЫ ҚАРЖЫЛАНДЫРУЫ: Өңірлік және салалық
АСПЕКТІЛЕР.....518

А.О. Сыздықова, Р.М. Тажибаева, Ж.К. Жетибаев

ОРТАЛЫҚТАНДЫРЫЛМАҒАН ҚАРЖЫ БОЛАШАҒЫ
МЕН ТӘУЕКЕЛДЕР.....537

Ж.С. Тәжібаева, С.Д. Тәжібаев, С.О. Таңатова

ЭКОНОМИКАЛЫҚ ТРАНСФОРМАЦИЯ ЖАҒДАЙЫНДА КӘСІПкерліктің
ИНСТИТУЦИЯЛЫҚ Ортасын рөлі.....554

Ж.Қ. Тайбек, И.Е. Кожамкулова, О.І. Бағдат

ЭКОНОМИКАЛЫҚ ТҰРАҚТЫ ӨСУДЕГІ ИНВЕСТИЦИЯЛЫҚ
ӨЛЕУЕТ.....569

А.Р. Тұрсын, А.С. Тулеметова, Қ. Сейітқасымұлы

ҚАЗАҚСТАННЫҢ ҚҰРЫЛЫС САЛАСЫНЫҢ ИНВЕСТИЦИЯЛЫҚ
ТАРТЫМДЫЛЫҒЫН АРТТЫРУ ФАКТОРЫ РЕТІНДЕ НЕГІЗГІ
ЭКОНОМИКАЛЫҚ КӨРСЕТКІШТЕРДІ ЗЕРТТЕУ.....587

З.К. Чуланова, Н.Ж. Бримбетова

БАТЫС ҚАЗАҚСТАН Өңірлерінің қаржылық өзін-өзі
ҚАМТАМАСЫЗ ЕТУІ ЖӘНЕ ӨЗІН-ӨЗІ ДАМУЫ ТЕТІКТЕРІ.....603

О.Л. Эм

ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДА ҰЖЫМДЫҚ ИНВЕСТИЦИЯЛАУ
ЖҮЙЕЛЕРІН ЖЕТІЛДІРУ ӘДІСТЕРІ МЕН
ДАМУ ПЕРСПЕКТИВАЛАРЫ.....620

МАЗМҰНЫ

ПЕДАГОГИКА

| | |
|--|-----|
| А.М. Абдыхалықова, Ж.А. Бейсембаева, А.Н. Нұржанова КОММУНИКАТИВТІК ТІЛДІК ОҚЫТУДАҒЫ ЦИФРЛЫҚ АУТЕНТТІК МӘТІНДЕРДІҢ РӨЛІ..... | 5 |
| Г. Атабаева, Ф. Атабаева, А. Сексембаева СТУДЕНТТЕРДІҢ КОММУНИКАТИВТІК ҚҰЗЫРЕТТІЛІГІН ҚАЛЫПТАСТЫРУДА АҚЫЛ КАРТАСЫ ТЕХНОЛОГИЯСЫН ҚОЛДАНУ..... | 20 |
| Г.М. Аутова, М.Р. Кушербаева, Ш.Е. Жүсіпбекова «АТОМ ЖӘНЕ АТОМ ЯДРОСЫНЫҢ ФИЗИКАСЫ» ТАРАУЛАРЫНДАҒЫ КЕЙБІР ТЕОРИЯЛЫҚ ҚАЙШЫЛЫҚТАРДЫ АЙҚЫНДАУ..... | 33 |
| Ә. Аханова, Ғ. Орманова, Ш. Раманкулов БІЛІМ БЕРУДЕГІ STEAM CLIL ЖОБАСЫ: ИНЖЕНЕРЛІК-ТЕХНИКАЛЫҚ САЛАЛАРДА БІЛІМ АЛУШЫЛАРДЫ ДАЯРЛАУ МЫСАЛЫНДА..... | 50 |
| Б.А. Аяпова А.А. Алимбекова А.И. Булшекбаева МЕКТЕП ЖАҒЫНА ДЕЙІНГІ ЁРЕСЕК ТОП БАЛАЛАРЫНЫҢ КӨШБАСШЫЛЫҚ ДАҒДЫЛАРЫН ДАМУДАҒЫ ГЕЙМИФИКАЦИЯ..... | 63 |
| Б.Ш. Баймұхамбетова, Ә.Ә. Момбек, Г.А. Августханова ЖОҒАРЫ ОҚУ ОРНЫНДА ДУАЛЬДЫ ОҚЫТУДЫ ІСКЕ АСЫРУДЫҢ ҚҰРЫЛЫМДЫҚ ТАЛДАУЫ..... | 79 |
| Ж.Н. Бекболат, А.Б. Жолмаханова. Сейфуллах Йылдырым МҰСТАФА ШОҚАЙ ХАТТАРЫНЫҢ ПЕДАГОГИКАЛЫҚ МАҢЫЗЫ..... | 95 |
| Б.Б. Бексұлтан, Ж.М. Жаксибаева МЕКТЕПТЕГІ ХИМИЯ КУРСЫНДА ЦИФРЛЫҚ ТЕХНОЛОГИЯНЫ ПАЙДАЛАНУДЫ БАҒАЛАУ..... | 108 |
| А.Х. Давлетова, Н.Н. Оразова, Е.Т. Асан БІЛІМ БЕРУДЕГІ ЖАСАНДЫ ИНТЕЛЛЕКТІ ҚОЛДАНУДЫҢ АРТЫҚШЫЛЫҚТАРЫ МЕН КЕМШІЛІКТЕРІ..... | 122 |
| Т.А. Данияров, Б.Ө. Ермаханов, М.С. Исаев ТАРИХТЫ ОҚЫТУДА АҚПАРАТТЫҚ-ЦИФРЛЫҚ ТЕХНОЛОГИЯЛАРДЫ ПАЙДАЛАНУ: ТИІМДІЛІГІ: САУАЛНАМА НӘТИЖЕЛЕРІН ТАЛДАУ..... | 138 |

| | |
|---|-----|
| С. Қалдығөзова, М. Шакенова, М. Жылқышиева ҚАЗАҚСТАНДАҒЫ БІЛІМ САПАСЫН БАҚЫЛАУ ЖӘНЕ БАСҚАРУ ЖҮЙЕСİNДЕ ЖАСАНДЫ ИНТЕЛЛЕКТІ ҚОЛДАНУ..... | 152 |
| М. Кноль, Д. Шалбаева, Г. Шерипова ҚАЗАҚСТАННЫҢ ҮШТІЛДІ БІЛІМ БЕРУ ЖҮЙЕСІНЕ СӘЙКЕС АҒЫЛШЫН ТІЛІН ОҚЫТУ БАРЫСЫНДА АРАЛЫҚ ТІЛДІК КЕДЕРГІЛЕРДІ ЕҢСЕРУ СТРАТЕГИЯЛАРЫ..... | 174 |
| М. Қожа, Т. Әпендиев, Е. Сагов ТҮРКІ-МҰСЫЛМАН ДЕРЕКТЕРІНІҢ ОҚУ БАҒДАРЛАМАЛАРЫНДА ҚОЛДАНЫЛУЫ..... | 188 |
| G.T. Kurbankulova, A.S. Stambekova БОЛАШАҚ БАСТАУЫШ БІЛІМ ПЕДАГОГТЕРІН ОҚУШЫЛАРДЫ ҰЛТТЫҚ ҚҰНДЫЛЫҚҚА БАУЛУҒА ДАЯРЛАУДЫҢ ӘДІСНАМАЛЫҚ ТҰҒЫРЛАРЫ МЕН ҰСТАНЫМДАРЫ..... | 208 |
| А.Е. Мухаметкаиров, Г.С. Аяпбергенова, С.К. Абильдина ГЕЙМИФИКАЦИЯ ЖОҒАРЫ СЫНЫП ОҚУШЫЛАРЫНЫҢ ЖҰМСАҚ ДАҒДЫЛАРДЫ ДАМУЫНДЫҢ БІР ЖОЛЫ РЕТІНДЕ..... | 225 |
| Б.Д. Оразов, Г.Б. Исаева, С.С. Слэмжанова ЖОҒАРЫ ОҚУ ОРЫНДАРЫНДА ФИЗИКАНЫ ОҚЫТУ КЕЗІНДЕ СТУДЕНТТЕРДІҢ ЭКСПЕРИМЕНТТІК ДАҒДЫЛАРЫН ҚАЛЫПТАСТЫРУ..... | 240 |
| Т.О. Орынбасар, А.Б. Амирбекова БЕЙНЕЛІ ЛИНГВИСТИКАНЫ ОҚЫТУ ӘДІСТЕРІ: СТРАТЕГИЯЛАР МЕН ТӘСІЛДЕР..... | 254 |
| П.Ж. Парманкулова, М.Н. Сыздық, М.А. Джанзакова БОЛАШАҚ ПЕДАГОГТАРДЫ ИНКЛЮЗИВТІ ОҚЫТУҒА ДАЯРЛАУДЫҢ ҚҰРЫЛЫМДЫҚ МОДЕЛІ..... | 271 |
| И.Т. Салгожа, Г.Б. Камалова, А.Ж. Нурбекова EDUSCRUM ӘДІСІНІҢ БОЛАШАҚ ИНФОРМАТИКА МҰҒАЛІМДЕРІНДЕ ЖҰМСАҚ ДАҒДЫЛАРДЫ ДАМУЫҒА ӘСЕРІ..... | 288 |
| А.А. Таутенбаева, Б.Т. Абыканова, Г. Кошанова «ЖҰМСАҚ ДАҒДЫЛАРДЫҢ» ТҮЛЕКТЕРДІ ЖҰМЫСҚА ОРНАЛАСТЫРУДАҒЫ РӨЛІ: ЖҰМЫС БЕРУШІЛЕРДІҢ ҚАЖЕТТІЛІКТЕРІ МЕН СҰРАНЫСТАРЫНЫҢ ТАЛДАУЫ..... | 309 |

ЭКОНОМИКА

С.Т. Абилдаев, Г.К. Амирова, И.К. Сулейменова

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ АУЫЛ ШАРУАШЫЛЫҒЫ ӨНІМДЕРІНІҢ
ЭКСПОРТЫН ҰЙЫМДАСТЫРУ ЖӘНЕ БАҒАЛАУ.....329

М. Ақбалық, Қыймет Қалинұрт

КОМПАНИЯНЫҢ ТИІМДІЛІГІНЕ ЖӘНЕ ТҰРАҚТЫ ДАМУЫНА
АУДИТТІҢ ӘСЕРІ.....340

М.К. Амангельдинова, Б.С. Сапарова, Л.М. Шаяхметова

ҚАЗАҚСТАНДАҒЫ ИНВЕСТИЦИЯЛЫҚ КОМПАНИЯЛАРДЫҢ
ИННОВАЦИЯЛЫҚ ӘЛЕУЕТІ.....356

З.А. Арынова

ҚАЗАҚСТАН ЭКОНОМИКАСЫН ЦИФРЛАНДЫРУДА БІЛІМ БЕРУ
МЕН БИЗНЕС АРАСЫНДАҒЫ ТЕҢДЕСТІРІЛГЕН МОДЕЛЬДІ
ӘЗІРЛЕУДІҢ ҚИЫНДЫҚТАРЫ.....374

А.А. Бельгибаев, Г.У. Акимбекова, С.Э. Епанчинцева

ҚАЗАҚСТАН ӨНІРЛЕРІН ИНВЕСТИЦИЯЛЫҚ ДАМУ ДЕҢГЕЙІ
БОЙЫНША ТОПТАСТЫРУ.....390

З.А. Жантасова, М.У. Бейсенова, А.Е. Есенова

ҚАЗАҚСТАНДАҒЫ ЛОГИСТИКАНЫҢ АҚПАРАТТЫҚ
ТРАНСФОРМАЦИЯСЫ.....405

Ж. Жұман, Ә.У. Хамзаева, Ду Бинхан

ҚАЗАҚСТАН МЕН РЕСЕЙДІҢ ГАЗ НАРЫҒЫН САЛЫСТЫРМАЛЫ
ТАЛДАУ.....418

А.Б. Исакова, Г.Д. Аманова, Г.А. Рахимжанова

ЖҰМЫСКЕРЛЕРГЕ ӘЛЕУМЕТТІК КЕПІЛДІКТЕР БЕРУДІҢ
ХАЛЫҚАРАЛЫҚ ТӘЖІРИБЕСІН ТАЛДАУ.....438

Г. Қалқабаева, А. Құрманалина, А. Атабаева

ҚАЗАҚСТАН ЭКОНОМИКАСЫНА ИНВЕСТИЦИЯЛЫҚ САЛЫМДАР
КӨЛЕМІНЕ ФАКТОРЛАРДЫҢ ӘСЕРІ: ӘЛЕУМЕТТІК САУАЛНАМА
НӘТИЖЕЛЕРІ.....453

О.Ю. Когут, В.С. Карзанова, О.В. Кобзарева

БАСҚАРУДЫҢ ТИІМДІЛІГІН АРТТЫРУ МАҚСАТЫНДА
МЕМЛЕКЕТТІК БОРЫШ АУДИТІН ЦИФРЛАНДЫРУДЫҢ ҚАЗІРГІ
ЗАМАНҒЫ ҮРДІСТЕРІ.....467

| | |
|--|-----|
| А.А. Қуаналиев ҚАЗАҚСТАНДА СЫБАЙЛАС ЖЕМҚОРЛЫҚПЕН КҮРЕСУ ҮШІН ЦИФРЛЫҚ ТЕХНОЛОГИЯЛАРДЫ ЕНГІЗУДІҢ ХАЛЫҚАРАЛЫҚ ТӘЖІРИБЕСІ МЕН ЭКОНОМИКАЛЫҚ ӨСЕРІН САЛЫСТЫРМАЛЫ ТАЛДАУ..... | 477 |
| Ж.Н. Кусмолдаева, Ж.Ж. Бельгибаева, О.А. Абралиев ҚАЗАҚСТАННЫҢ АУЫЛДЫҚ ЖЕРЛЕРІНДЕГІ ҚАЗІРГІ ДЕМОГРАФИЯЛЫҚ ЖАҒДАЙ..... | 490 |
| Е.Е. Мубараков, И.В. Бордияну, М.У. Рахимбердинова ГИГ-ЭКОНОМИКА ЖАҒДАЙЫНДАҒЫ ГЕНДЕРЛІК ТЕНДІК: ҚАЗАҚСТАН ТӘЖІРИБЕСІ..... | 502 |
| З. Сатпаева, Д. Кангалакова, Д. Мұсаева АҒЫМДАҒЫ ҚАЗАҚСТАНДЫҚ КӘСІПОРЫНДАРДЫҢ ЦИФРЛАНДЫРУДЫ ҚАРЖЫЛАНДЫРУЫ: ӨҢІРЛІК ЖӘНЕ САЛАЛЫҚ АСПЕКТІЛЕР..... | 518 |
| А.О. Сыздықова, Р.М. Тажибаева, Ж.К. Жетибаев ОРТАЛЫҚТАНДЫРЫЛМАҒАН ҚАРЖЫ БОЛАШАҒЫ МЕН ТӘУЕКЕЛДЕР..... | 537 |
| Ж.С. Тәжібаева, С.Д. Тәжібаев, С.О. Таңатова ЭКОНОМИКАЛЫҚ ТРАНСФОРМАЦИЯ ЖАҒДАЙЫНДА КӘСІПКЕРЛІКТІҢ ИНСТИТУЦИЯЛЫҚ ОРТАСЫН РӨЛІ..... | 554 |
| Ж.Қ. Тайбек, И.Е. Кожамкулова, О.І. Багдат ЭКОНОМИКАЛЫҚ ТҰРАҚТЫ ӨСУДЕГІ ИНВЕСТИЦИЯЛЫҚ ӘЛЕУЕТ...569 | 569 |
| А.Р. Тұрсын, А.С. Тулеметова, Қ. Сейітқасымұлы ҚАЗАҚСТАННЫҢ ҚҰРЫЛЫС САЛАСЫНЫҢ ИНВЕСТИЦИЯЛЫҚ ТАРТЫМДЫЛЫҒЫН АРТТЫРУ ФАКТОРЫ РЕТІНДЕ НЕГІЗГІ ЭКОНОМИКАЛЫҚ КӨРСЕТКІШТЕРДІ ЗЕРТТЕУ..... | 587 |
| З.К. Чуланова, Н.Ж. Бримбетова БАТЫС ҚАЗАҚСТАН ӨҢІРЛЕРІНІҢ ҚАРЖЫЛЫҚ ӨЗІН-ӨЗІ ҚАМТАМАСЫЗ ЕТУІ ЖӘНЕ ӨЗІН-ӨЗІ ДАМУЫ ТЕТІКТЕРІ..... | 603 |
| О.Л. Эм ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДА ҰЖЫМДЫҚ ИНВЕСТИЦИЯЛАУ ЖҮЙЕЛЕРІН ЖЕТІЛДІРУ ӘДІСТЕРІ МЕН ДАМУ ПЕРСПЕКТИВАЛАРЫ..... | 620 |

СОДЕРЖАНИЕ

ПЕДАГОГИКА

| | |
|---|-----|
| А.М. Абдыхалыкова, Ж.А. Бейсембаева, А.Н. Нуржанова РОЛЬ ЦИФРОВЫХ АУТЕНТИЧНЫХ ТЕКСТОВ В КОММУНИКАТИВНОМ ОБУЧЕНИИ ЯЗЫКУ..... | 5 |
| Г. Атабаева, Ф. Атабаева, А. Сексембаева ТЕХНОЛОГИЯ ИСПОЛЬЗОВАНИЯ ИНТЕЛЛЕКТУАЛЬНОЙ КАРТЫ В ФОРМИРОВАНИИ КОММУНИКАТИВНОЙ КОМПЕТЕНТНОСТИ СТУДЕНТОВ..... | 20 |
| Г.М. Аутова, М.Р. Кушербаева, Ш.Е. Жусипбекова ВЫЯВЛЕНИЕ НЕКОТОРЫХ ТЕОРЕТИЧЕСКИХ ПРОТИВОРЕЧИЙ В ГЛАВАХ «ФИЗИКА АТОМА И АТОМНОГО ЯДРА»..... | 33 |
| А. Аханова, Г. Орманова, Ш. Раманкулов ПРОЕКТ STEAM CLIL В ОБРАЗОВАНИИ: НА ПРИМЕРЕ ПОДГОТОВКИ ОБУЧАЮЩИХСЯ В ИНЖЕНЕРНО-ТЕХНИЧЕСКИХ ОБЛАСТЯХ..... | 50 |
| Б.А. Аяпова, А.А. Алимбекова, А.И. Булшекбаева ГЕЙМИФИКАЦИЯ В РАЗВИТИИ ЛИДЕРСКИХ НАВЫКОВ У СТАРШИХ ДОШКОЛЬНИКОВ..... | 63 |
| Б.Ш. Баймухамбетова, А.А. Момбек, Г.А. Августханова СТРУКТУРНЫЙ АНАЛИЗ РЕАЛИЗАЦИИ ДУАЛЬНОГО ОБУЧЕНИЯ В ВУЗЕ..... | 79 |
| Ж.Н. Бекболат, А.Б. Жолмаханова, Сейфуллах Йылдырым ПЕДАГОГИЧЕСКОЕ ЗНАЧЕНИЕ ПИСЕМ М. ШОКАЯ..... | 95 |
| Б.Б. Бексултан, Ж.М. Жаксибаева ОЦЕНКА ИСПОЛЬЗОВАНИЯ ЦИФРОВЫХ ТЕХНОЛОГИЙ В ШКОЛЬНОМ КУРСЕ ХИМИИ..... | 108 |
| А.Х. Давлетова, Н.Н. Оразова, Е.Т. Асан ПРЕИМУЩЕСТВА И НЕДОСТАТКИ ИСПОЛЬЗОВАНИЯ ИСКУССТВЕННОГО ИНТЕЛЛЕКТА В ОБРАЗОВАНИИ..... | 122 |
| Т.А. Данияров, Б.У. Ермаханов, М. Исаев ЭФФЕКТИВНОСТЬ ИСПОЛЬЗОВАНИЯ ИНФОРМАЦИОННО-ЦИФРОВЫХ ТЕХНОЛОГИЙ В ПРЕПОДАВАНИИ ИСТОРИИ: АНАЛИЗ РЕЗУЛЬТАТОВ АНКЕТИРОВАНИЯ..... | 138 |

| | |
|--|-----|
| С. Калдыгозова, М. Шакенова, М. Джилкишиева ПРИМЕНЕНИЕ ИСКУССТВЕННОГО ИНТЕЛЛЕКТА В СИСТЕМЕ МОНИТОРИНГА И УПРАВЛЕНИЯ КАЧЕСТВОМ ОБРАЗОВАНИЯ В КАЗАХСТАНЕ..... | 152 |
| М. Кноль, Д. Шалбаева, Г. Шерипова СТРАТЕГИИ ПРЕОДОЛЕНИЯ МЕЖЪЯЗЫКОВОЙ ИНТЕРФЕРЕНЦИИ ПРИ ОБУЧЕНИИ АНГЛИЙСКОМУ ЯЗЫКУ В УСЛОВИЯХ ТРЕХЪЯЗЫЧНОГО ОБРАЗОВАНИЯ В КАЗАХСТАНЕ..... | 174 |
| М. Кожя, Т. Апендиев, Е. Сатов ИСПОЛЬЗОВАНИЕ ТЮРКО-МУСУЛЬМАНСКИХ ИСТОЧНИКОВ В ОБРАЗОВАТЕЛЬНЫХ ПРОГРАММАХ..... | 188 |
| Г.Т. Курбанкулова, А.С. Стамбекова МЕТОДОЛОГИЧЕСКИЕ ОСНОВЫ И ПРИНЦИПЫ ПОДГОТОВКИ БУДУЩИХ УЧИТЕЛЕЙ НАЧАЛЬНОГО ОБРАЗОВАНИЯ К ПРИОБЩЕНИЮ УЧАЩИХСЯ К НАЦИОНАЛЬНЫМ ЦЕННОСТЯМ..... | 208 |
| А.Е. Мухаметкаиров, Г.С. Аяпбергенова, С.К. Абильдина ГЕЙМИФИКАЦИЯ КАК ОДИН ИЗ СПОСОБОВ РАЗВИТИЯ SOFT SKILLS У СТАРШЕКЛАССНИКОВ..... | 225 |
| Б.Д. Оразов, Г.Б. Исаева, С.С. Сламжанова ФОРМИРОВАНИЕ ЭКСПЕРИМЕНТАЛЬНЫХ НАВЫКОВ СТУДЕНТОВ ПРИ ПРЕПОДАВАНИИ ФИЗИКИ В ВЫСШИХ УЧЕБНЫХ ЗАВЕДЕНИЯХ..... | 240 |
| Т.О. Орынбасар, А.Б. Амирбекова МЕТОДЫ ПРЕПОДАВАНИЯ ОБРАЗНОЙ ЛИНГВИСТИКИ: СТРАТЕГИИ И ПОДХОДЫ..... | 254 |
| П.Ж. Парманкулова, М.Н. Сыздык, М.А. Джанзакова СТРУКТУРНАЯ МОДЕЛЬ ПОДГОТОВКИ БУДУЩИХ ПЕДАГОГОВ К ИНКЛЮЗИВНОМУ ОБУЧЕНИЮ..... | 271 |
| И.Т. Салгожа, Г.Б. Камалова, А.Ж. Нурбекова ВЛИЯНИЕ МЕТОДА EDUSCRUM НА РАЗВИТИЕ ГИБКИХ НАВЫКОВ У БУДУЩИХ УЧИТЕЛЕЙ ИНФОРМАТИКИ..... | 288 |
| А.А. Таутенбаева, Б.Т. Абыканова, Г. Кошанова РОЛЬ «МЯГКИХ НАВЫКОВ» В ТРУДОУСТРОЙСТВЕ ВЫПУСКНИКОВ: АНАЛИЗ ПОТРЕБНОСТЕЙ И ЗАПРОСОВ РАБОТОДАТЕЛЕЙ..... | 309 |

ЭКОНОМИКА

| | |
|---|-----|
| С.Т. Абилдаев, Г.К. Амирова, И.К. Сулейменова ОРГАНИЗАЦИЯ И ОЦЕНКА ЭКСПОРТА СЕЛЬСКОХОЗЯЙСТВЕННОЙ ПРОДУКЦИИ РЕСПУБЛИКИ КАЗАХСТАН..... | 329 |
| М. Акбалик, Киймет Калинурт ВЛИЯНИЕ АУДИТА НА ЭФФЕКТИВНОСТЬ КОМПАНИИ И УСТОЙЧИВОЕ РАЗВИТИЕ..... | 340 |
| М.К. Амангельдинова, Б.С. Сапарова, Л.М. Шаяхметова ИННОВАЦИОННЫЙ ПОТЕНЦИАЛ ИНВЕСТИЦИОННЫХ КОМПАНИЙ В КАЗАХСТАНЕ..... | 356 |
| З.А. Арынова ПРОБЛЕМЫ РАЗРАБОТКИ СБАЛАНСИРОВАННОЙ МОДЕЛИ ВЗАИМОДЕЙСТВИЯ ОБРАЗОВАНИЯ И БИЗНЕСА В УСЛОВИЯХ ЦИФРОВИЗАЦИИ ЭКОНОМИКИ КАЗАХСТАНА..... | 374 |
| А.А. Бельгибаев, Г.У. Акимбекова, С.Э. Епанчинцева ГРУППИРОВКА РЕГИОНОВ КАЗАХСТАНА ПО УРОВНЮ ИНВЕСТИЦИОННОГО РАЗВИТИЯ..... | 390 |
| З.А. Жантасова, М.У. Бейсенова, А.Е. Есенова ИНФОРМАЦИОННАЯ ТРАНСФОРМАЦИЯ ЛОГИСТИКИ В КАЗАХСТАНЕ..... | 405 |
| Ж. Жуман, А.В. Хамзаева, Ду Бинхан СРАВНИТЕЛЬНЫЙ АНАЛИЗ ГАЗОВОГО РЫНКА КАЗАХСТАНА И РОССИИ..... | 418 |
| А.Б. Исакова, Г.Д. Аманова, Г.А. Рахимжанова АНАЛИЗ МЕЖДУНАРОДНОГО ОПЫТА ПРЕДОСТАВЛЕНИЯ СОЦИАЛЬНЫХ ГАРАНТИЙ РАБОТНИКАМ..... | 438 |
| Г. Калкабаева, А. Курманалина, А. Атабаева ВЛИЯНИЕ ФАКТОРОВ НА ИНВЕСТИЦИОННЫЕ ВЛОЖЕНИЯ В ЭКОНОМИКУ КАЗАХСТАНА: РЕЗУЛЬТАТЫ СОЦИОЛОГИЧЕСКОГО ОПРОСА..... | 453 |
| О.Ю. Когут, В.С. Карзанова, О.В. Кобзарева СОВРЕМЕННЫЕ ТЕНДЕНЦИИ ЦИФРОВИЗАЦИИ АУДИТА ГОСУДАРСТВЕННОГО ДОЛГА В ЦЕЛЯХ ПОВЫШЕНИЯ ЭФФЕКТИВНОСТИ УПРАВЛЕНИЯ..... | 467 |

А. А. Куаналиев

СРАВНИТЕЛЬНЫЙ АНАЛИЗ МЕЖДУНАРОДНОГО ОПЫТА И
ЭКОНОМИЧЕСКИХ ЭФФЕКТОВ ВНЕДРЕНИЯ ЦИФРОВЫХ
ТЕХНОЛОГИЙ В БОРЬБЕ С КОРРУПЦИЕЙ
В КАЗАХСТАНЕ.....477

Ж.Н. Кусмолдаева, Ж.Ж. Бельгибаева, О.А. Абралиев

ДЕМОГРАФИЧЕСКАЯ СИТУАЦИЯ В СЕЛЬСКОЙ МЕСТНОСТИ
КАЗАХСТАНА В СОВРЕМЕННЫХ УСЛОВИЯХ.....490

Е.Е. Мубараков, И.В. Бордияну, М.У. Рахимбердинова

ГЕНДЕРНОЕ РАВЕНСТВО В УСЛОВИЯХ ГИГ-ЭКОНОМИКИ:
ОПЫТ КАЗАХСТАНА.....502

З. Сатпаева, Д. Кангалакова, Д. Мусаева

ФИНАНСИРОВАНИЕ ЦИФРОВИЗАЦИИ КАЗАХСТАНСКИМИ
ПРЕДПРИЯТИЯМИ В СОВРЕМЕННЫХ УСЛОВИЯХ: РЕГИОНАЛЬНЫЙ
И ОТРАСЛЕВОЙ АСПЕКТЫ.....518

А.О. Сыздыкова, Р.М. Тажибаева, Ж.К. Жетибаев

ПЕРСПЕКТИВЫ И РИСКИ ДЕЦЕНТРАЛИЗОВАННЫХ ФИНАНСОВ.....537

Ж.С. Тажибаева, С.Д. Тажибаев, С.О. Танатова

РОЛЬ ИНСТИТУЦИОНАЛЬНОЙ СРЕДЫ ПРЕДПРИНИМАТЕЛЬСТВА
В УСЛОВИЯХ ТРАНСФОРМАЦИИ ЭКОНОМИКИ.....554

Ж.К. Тайбек, И.Е. Кожамкулова, Б.И. Оспан

ИНВЕСТИЦИОННЫЙ ПОТЕНЦИАЛ В УСТОЙЧИВОМ
ЭКОНОМИЧЕСКОМ РОСТЕ.....569

А.Р. Турсын, А.С. Тулеметова, К. Сейиткасымулы

ИССЛЕДОВАНИЕ КЛЮЧЕВЫХ ЭКОНОМИЧЕСКИХ ПОКАЗАТЕЛЕЙ КАК
ФАКТОР ПОВЫШЕНИЯ ИНВЕСТИЦИОННОЙ ПРИВЛЕКАТЕЛЬНОСТИ
СТРОИТЕЛЬНОЙ ОТРАСЛИ КАЗАХСТАНА.....587

З.К. Чуланова, Н.Ж. Бримбетова

ФИНАНСОВАЯ САМОДОСТАТОЧНОСТЬ РЕГИОНОВ ЗАПАДНОГО
КАЗАХСТАНА И МЕХАНИЗМЫ ИХ САМОРАЗВИТИЯ603

О.Л. Эм

МЕТОДЫ СОВЕРШЕНСТВОВАНИЯ И ПЕРСПЕКТИВЫ РАЗВИТИЯ
СИСТЕМ КОЛЛЕКТИВНОГО ИНВЕСТИРОВАНИЯ В РЕСПУБЛИКЕ
КАЗАХСТАН.....620

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