

APPROACHES OF ENVIRONMENTAL INFORMATION AUDIT IN ANNUAL REPORTS

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ABSTRACT: Accountants and auditors have traditionally not been associated with the conservation or environmental movement. However, as providers of information, reports, and assurance on which business and government decision are frequently based, they have increasingly been drawn into the environmental arena. The influence of accountants and auditors comes from their access to financial and performance information. They analyze report and communicate information on which decisions are based and performance is evaluated. They can encourage greater transparency and informed decision about the application of resources and the impact of activities on environmental outcomes without distorting existing accounting standard. Thus, in order to ensure the provision of accurate information by annual reports, it is necessary to involve the environmental audit. In this article, we approached the carrying out of environmental audit, mainly underlining its necessity and importance.

Keywords: environmental auditing, annual report, environmental information, environmental accounting

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