

ENVIRONMENTAL AUDIT, A POSSIBLE SOURCE OF INFORMATION FOR FINANCIAL AUDITORS

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ABSTRACT: The purpose of this article is to present certain aspects regarding environmental audit and how it is perceived by the accounting profession, especially by financial auditors. The main objectives taken into account when writing the article was to define the concept of environmental audit, to present how financial auditors get involved within environmental audit, both internationally and in Romania. The scientific approach is based on information from national literature, European and international practice regarding environmental audit and the implication of accounting professionals in this activity. The results of the research conducted in this paper have shown that the accounting profession at international level, such as the case of New Zealand, as well as at national level, is only slightly involved in environmental audit due to the fact that this type of audit is an activity that is not mandatory, being used for the entity's own use as opposed to financial audit, which is mandatory and is stipulated by accounting regulations in force and is standardized.

Key words: environmental audit, financial audit, environmental aspects, accounting profession

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