



Aspects Related to Conduct of Environmental Audit

DSc Misirov Komoliddin Mamasabirovich¹, Professor Ganiev Shahridin Vohidovich

¹ International School Of Finance Technology And Science"

²Tashkent State University of Economics

Abstract:

This article covers aspects of environmental audit, ensuring environmental safety, reducing anthropogenic impact on the environment, eliminating environmental problems, and sustainable development of the country's economy.

Keywords: ecology, environmental economics, environmental expertise, audit, environmental audit and environmental cost audit.

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Introduction

It implies sustainable economic development, regardless of the geographical location of the countries of the world and the level of economic development. In order to develop a policy of sustainable development, it is necessary to take into account the interdependence of all its components in economic, social and environmental terms.

Environmental audit is one of the tools that enables effective management of ecological and economic relations and serves to ensure ecological safety. Conducting an environmental audit of economic entities allows to increase the attractiveness of investment, as well as to stimulate it economically.

Of the President of the Republic of Uzbekistan "On measures for the further development of auditing activities in the Republic of Uzbekistan", which is important for the development of auditing activities in our republic, the improvement of legal documents on auditing activities, including the improvement of the quality of auditing services on the basis of international standards, and the confidence of the business community in the results of the work of auditing organizations the need for external control of the quality of work of audit organizations aimed at support [3].

Ecological audit is an important element in the implementation of the state policy to ensure ecological safety, and it provides comprehensive control and analysis of the impact on the environment during the implementation of economic activities. Environmental audit leads to the improvement of the efficiency of the economic activity of the economic entity and ultimately to the reduction of the anthropogenic load on the environment. In order to clarify the nature of the environmental audit, it is necessary to focus on the financial audit first.

2. Literature review

The following activities were carried out on the organization of environmental audit in the republic. of the Republic of Uzbekistan on December 27, 2013 The concept of environmental audit was reflected in the Law No. ORQ -363 "On Environmental Control" [1]. Later, by the decision of the Cabinet of Ministers of the Republic of Uzbekistan dated October 8, 2015 No. 286 "On approval of normative legal documents in the field of environmental control", the Regulation "On environmental audit" [2] was approved.

Article 32 of the Law on Auditing of the Republic of Uzbekistan provides for an audit as follows. The audit of the financial report of the economic entity and related financial information is conducted by the audit organization in order to determine the reliability of the audited financial report and related financial information and compliance with the legislation on accounting [4].

Article 3 of the Law of the Republic of Uzbekistan "On Environmental Audit" dated March 15, 2021 No. RQ-678 entitled "Basic Concepts" defines environmental audit, environmental auditor, environmental audit object, environmental audit subject, environmental audit organization, environmental audit activities and environmental such concepts as audit conclusion [5] are explained.

N.F.Karimov and others stated that "Indicators in the form of reports, account registers and preliminary documents are used as the information base of the audit during the audit of the financial and economic activity of the enterprise" [6].

According to T.V. Nozhkina - "Several countries of the world, including the USA, Belgium, Indonesia, Norway, Jamaica, Bolivia, France, as well as the European Union and international financial corporations, help entrepreneurs manage the environment and reduce financial market risk , also began to use environmental audit to check the safety of production" [7].

T.V. Petrova believes that the position that this federal law can be applied to "environmental audit" is incorrect. From this point of view, it is impossible to make a contradiction, because the elements of financial and environmental audit are similar and equal. In addition, he states that the main schemes of organization and implementation of the general audit can be taken as a basis and used in the environmental audit" [8].

T.V. Sergeeva said: "Environmental audit is an independent, documented process of preparing and expressing opinions about the reliability of financial (accounting) reports, reflecting information about ecological activities and environmental protection. It is an element of environmental audit activity on compliance of accounting and environmental activities with the laws of the Russian Federation" [9].

I.N. Kuziev and others "Financial statement audit - this type of audit is conducted by financial and accounting staff, and it is mainly checked to what extent the company's solvency, financial results, sales processes are reflected in the reports" [10].

Taking into account the foreign experience, we believe that it is appropriate to adopt a separate law on environmental audit in our Republic.

3. Research methodology.

Aspects related to the importance of environmental audit in the social and economic sustainable development of economic entities , in ensuring the reliability of financial and social reports, in the implementation of state policy and in increasing the attractiveness of investment, as well as in its economic stimulation, are highlighted.

4. Analysis and discussion of results.

Environmental audit is directed to the internal personal needs of economic entities based on the activity processes in the accounting policy. Therefore, it is necessary to specify the environmental audit separately in the accounting policy of the economic entity . Figure 1 below presents a comparative analysis of environmental audits.

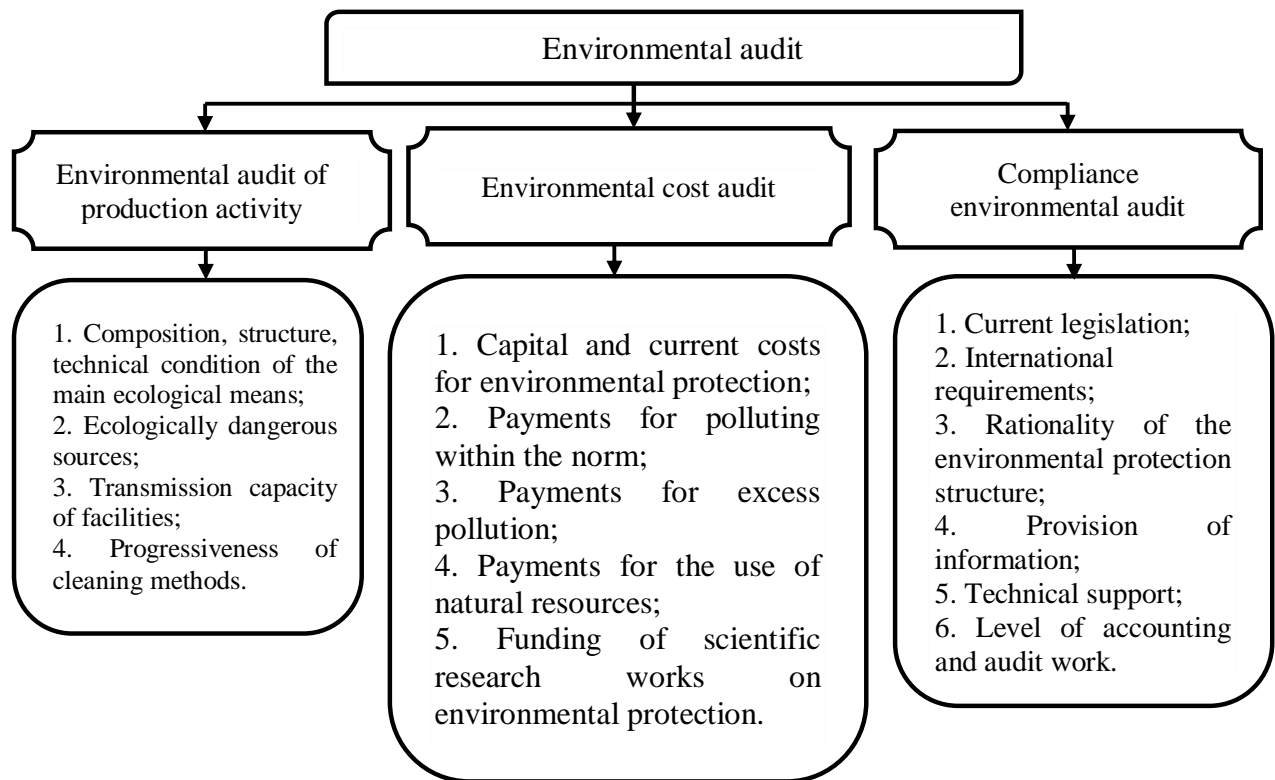


Figure 1. Comparative analysis of environmental audit¹

Ecological audit includes organizational and economic factors of environmental protection in the integration of these relations. This allows to choose the most optimal option for environmental protection structures, to organize information-analytical control over the condition and performance level of environmental protection means, to make an economic assessment of the planned technical and technological improvement. Integration into the ecological safety system, environmental protection, and strengthening of legal requirements in the field of rational management is considered a new direction in audit activity, and environmental audit is of great importance in ensuring the sustainable development of society.

Environmental audit The main tasks are to collect reliable information about the ecological aspects of the economic and other activities of the subject of environmental audit, to technically regulate other activities of the subject of environmental audit, to determine compliance with the requirements of regulatory legal documents in the field of rational use of natural resources, to assess the impact of the activities of the subject of environmental audit on the environment, , drawing up an environmental audit conclusion, increasing the efficiency of nature protection activities carried out by the environmental audit subject, and a proposal for improving the environmental management system, according to the Law of the Republic of Uzbekistan "On Environmental Audit" No. which is reflected in Article 6 entitled "Obligations". It is possible to determine the main tasks of collecting reliable information about the activities of economic entities, technical regulation and environmental audit.

In the future, an important direction in the implementation of the state strategy for the sustainable development of the Republic of Uzbekistan, aimed at a balanced solution of socio-economic problems and maintaining the favorable quality of the natural environment, is ecological audit as a means of environmental protection. This situation is related to the need for Uzbekistan to join the world economy and the international ecological security system, as well as to strengthen legislative requirements in the field of environmental protection.

5. Conclusions and suggestions.

Environmental audit is an integral part of environmental accounting, which allows to systematically assess the relationship between individual sectors of economic entities and the environment. Prepares environmental reports on environmental activities by performing analytical processes to assess the completeness and quality of disclosure, disclosure of information on environmental costs and liabilities in an environmental audit. At the final stage of the audit, information on environmental costs is presented in the report, and when disclosing information about it, it is proposed to carry out processes on environmental costs in the audit report. Systematic environmental accounting is not carried out in economic entities , and separate measures of the

¹Prepared by the author.

environment, i.e., state environmental expertise, monitoring, assessment of environmental impact, licensing of economic entities for the use of nature, and assessment of the damage caused to environmental activities as a result of these activities, are being carried out. .

Based on the above, the level of development of the public reporting of the business entity allows to assess its desire for information transparency, which is necessary to strengthen the confidence of investors and society, increase competitiveness, reduce corruption, create a favorable investment environment, ensure sustainable development and demonstrate social responsibility.

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