

PRINCIPLE AREAS OF ENVIRONMENTAL AUDITING



Environmental Reporting Auditing

Samuel O Idowu, Walter Leal Filho



Environmental Reporting Auditing:

Research Handbook on Sustainability Reporting Gunnar Rimmel, Güler Aras, Diogenis Baboukardos, Joanna Krasodomska, Christian Nielsen, Frank Schiemann, 2024-09-06 This insightful Research Handbook provides an overview of the complex and multifaceted nature of sustainability reporting Bringing together over 50 researchers from across the globe it summarises the current state of knowledge identifies key methodological approaches and research gaps and encourages researchers to make further meaningful contributions to this dynamic field

Environmental Reporting, Recordkeeping, and Inspections Mark S. Dennison, 1995-08-09 This easy to understand compliance guide explains the environmental regulatory requirements in practical terms that a company's environmental manager attorney or consultant can apply directly to a business or to a facilities day to day operations Divided into three parts it offers an overview of important federal and state environmental laws affecting business and industry specific recording and recordkeeping requirements procedures compliance audits and how to handle environmental inspections and procedures used by government regulators Also included are practical tables and helpful checklists to summarize key points and provide quick reference guides to regulatory requirements

Environmental Reporting and Management in Africa Venancio Taurigana, 2019-10-22 Environment management and protection are top global priorities but little is known about the reporting in regions of Africa The six papers in this volume provide much needed information for academics practitioners and policy makers about environmental accounting and management in Africa

Contemporary Issues in Sustainability Accounting, Assurance and Reporting Stewart Jones, Janek Ratnatunga, 2012-06-15 This volume draws together contemporary topics themes and methodologies in the field of sustainability reporting and assurance to reveal how sustainability information is actually used interpreted and processed by internal and external users

Environmental Performance Auditing in the Public Sector Awadhesh Prasad, 2018-06-14 Environment and sustainable development challenges are a matter of global concern Trillions of dollars of mostly public money are invested every year in domestic and international policies and programs to address these challenges The effectiveness of these policies and programs is critical to environmental sustainability Performance audits that examine the effectiveness of governmental policies and programs heavily influence their implementation Despite this performance auditing in the environment field has received very little academic attention This book takes a closer look at performance auditing of public sector environmental policies and programs It examines trends in global environmental performance auditing and how it is currently practiced drawing on a global survey and case studies from Canada India and Australia In doing so it identifies issues and challenges faced by Supreme Audit Institutions in undertaking these performance audits This book will be of interest to students scholars and practitioners of sustainable development environmental auditing and public sector auditing as well as to donor organisations engaged in these areas

Environmental Health and Safety Audits Lawrence B. Cahill, Raymond W. Kane, 2010-09-16

This new edition of Environmental Health and Safety Audits not only will help you put your company on course toward effective environmental compliance but also now brings you up to date on changes in EPA and OSHA auditing policies issues currently confronting auditing programs and state of the art strategies for managing and conducting audits In this book author Lawrence B Cahill a veteran with over 25 years of industry experience provides all the information needed to conduct audits and manage an EH S auditing program He discusses new developments in information generation and availability including ISO 14000 auditing guidelines auditing dilemmas and auditing tips He provides several tools for building a successful audit program including an EH S audit program manual a pre audit questionnaire a pre audit checklist an EH S audit opening conference presentation an environmental audit report an EH S audit appraisal questionnaire and a management report In addition to updates to most chapters several new chapters address conducting third party evaluations and include a number of quick practical reference guides on all aspects of performing an EH S audit from preparation to reporting findings A new appendix also models a conference closing presentation

Complex Systems and Sustainability in the Global Auditing, Consulting, and Credit Rating Agency Industries Nwogugu, Michael I. C.,2021-05-07 Current and future issues in the global accounting consulting business opportunity and credit rating agency CRA industries can have significant multiplier effects on international trade sustainable growth and compliance as physical phenomena These three industries are among the most international and human capital intensive of all service industries In these industries analysis of business models and industry dynamics can provide insights about how human computer interaction HCI and contract theory affect the evolution of financial market ecosystems and cross border information flows and how business models work allocation mechanisms and liability allocation can evolve to manage change An often overlooked issue is that non performing loans NPLs sustainability and CRA efficiency can be significantly affected by business processes corporate strategy and HCI in industry ecosystems multinational corporations MNCs and economic systems Complex Systems and Sustainability in the Global Auditing Consulting and Credit Rating Agency Industries compares these three industries and introduces theories of public policy and inter business processes The book links industry structure complex systems including networks behavioral game theory structural changes and antitrust problems to sustainability and the efficiency of pollution remediation systems The book introduces new informal algorithms and business resource allocation models that solve social choice problems and also contravene impossibility theorems that are at the core of modern computer science and mechanism design This book is essential for professors and masters PhD level students and employees in industry financial services research institutes consulting firms and government agencies who are interested in industrial mathematics and theoretical computer science

Environmental Audits United States. Congress. Senate. Committee on Environment and Public Works,1998

Accounting for the Environment Rob Gray,Jan Bebbington,2001-07-25 This book is a good comprehensive text and comes highly recommended to anyone currently involved in looking to get involved in or just interested in environmental

management environmental accounting and reporting Pacific Accounting Review This is the long awaited 2nd edition of the benchmark publication that helped shape the developing agenda of environmental accounting This excellent new edition provides an overview of the subject ranging from environmental management to sustainability and integrates the major advancements that have occurred since the first edition in both research and practice It introduces and explains environmental issues as they relate to accountants today This new work also places an increased emphasis on the emerging research literature in the field and reveals a consciousness of the difficulties of developing an environmental agenda in business It makes an excellent stand alone text for lower level students a firm base from which the advanced student or researcher can explore research and more complex issues and a useful guide for practitioners seeking to understand and implement environmental practice

Visualising Intangibles: Measuring and Reporting in the Knowledge Economy Stefano Zambon, 2016-02-11 Despite the now widely recognized importance of intangible assets and intellectual capital they still appear to be poorly understood by both academics and practitioners Indeed the necessity for adopting a fresh approach to their reporting measurement and management is today generally clear and accepted This book gives room to new perspectives which broaden the scope and depth of the investigation whilst also opening up innovative methods and opportunities for practice

Environmental Reporting and Auditing Narain Prashad Agarwal, Sugan C Jain, 2002 The Oxford Handbook of Business and the Natural Environment Pratima Bansal, Andrew J. Hoffman, 2012 This Handbook discusses the main issues research and theory on business and the natural environment and how they impact on different business functions and disciplines

Environmental Disclosure Practices and Financial Performance Khondkar Karim, Robert Rutledge, 2004-10-30 Understanding environmental liability and disclosure is critical for firm management investors accountants and auditors The U S Congress has been increasing the pressure on companies to disclose information on environmental liabilities for years This study delves into the issue by examining the impact of environmental disclosure on financial performance These insightful essays provide guidance by supplying the most current and concise research available on this important topic Covering such topics as legislation liability and regulations this work analyzes how environmental disclosure influences the financial statements and public accountability of companies and ultimately drives organizational change This book builds the framework necessary to comprehend the complexities of quantifying environmental liabilities and make well informed decisions

Environmental Disclosure Luigi Lepore, Sabrina Pisano, 2022-12-29 This book provides a description of the state of the art on environmental disclosure illustrating the key theoretical issues the regulatory frameworks and the main standards developed and reporting the results of an empirical analysis on the environmental disclosure released by listed firms Luigi Lepore and Sabrina Pisano begin by analysing the origin and evolution of environmental disclosure They go on to provide a description of the main theoretical frameworks used by scholars explaining the conceptual basis of each theory and describing how the specific theory has been used to explain the company s decision

to release environmental disclosure The second part of the book highlights the role and evolution of the European regulatory frameworks emphasising the transition from voluntary to mandatory disclosure and the major standards and guidance developed The book ends by providing a picture of the evolution of sustainability reporting practices in European Union nations over the past two decades This book investigates the critical issues and new directions in environmental disclosure which are currently under examination by regulators and standard setters It will therefore be of great interest to academics and students working in the areas of business and sustainability

The Equal Pillars of Sustainability David Crowther, Shahla Seifi, 2022-04-18 The Equal Pillars of Sustainability investigates whether equality between environmental protection social sustainability and economic sustainability can be achieved in all circumstances or what alternatives need to be considered via the latest research on topical issues by international experts

Handbook Of Sustainability Management Christian N Madu, Chu-hua Kuei, 2012-03-26 Sustainability is about the effective management of nonrenewable and nonreplenishable natural resources These resources are limited and critical to maintaining ecological balance A collective effort is required to balance our socio economic needs with environmental needs This could be achieved by re evaluating policies and actions as to how they affect the environment Sustainability requires changes in traditional practices of doing things and refocusing ourselves to the needs of the earth This handbook explores the role of sustainability in achieving social development environmental protection and economic development These three areas constitute what is referred to as the triple bottom line TBL Sustainability management may help organizations and their global supply networks to re evaluate their policies processes programs and projects in terms of triple bottom line Sustainability helps to facilitate planning implementing reviewing and improving an organization s actions and operations to meet ecological goals

Global Practices of Corporate Social Responsibility Samuel O Idowu, Walter Leal Filho, 2008-12-21 Being socially responsible on the part of corporate entities is now no longer an option it is part of their normal business obligations to all their stakeholders regardless of whether these are primary or secondary stakeholders Modern societies around the world now expect corporate entities of all shapes and forms to be socially responsible in whatever they do the Global Practices of Corporate Social Responsibility is a first attempt at bringing together in one book experts accounts of how corporate entities in twenty independent nations around the world are dealing with the issue of CSR The world today faces diverse social problems These become apparent as one moves from one country to the next interestingly society now expects corporations to help in finding solutions to these problems The problem of global warming affects us all modern corporations can no longer continue to assume that the problem will go away if nothing is done by them We can all make a little difference by our actions

Sustainability Accounting and Accountability Jan Bebbington, Jeffrey Unerman, Brendan O'Dwyer, 2014-06-05 The management and balancing of social environmental and economic sustainability is one of the most complex and urgent challenges facing both private and public sector organizations today with these challenges of sustainability posing many risks

to and many opportunities for advancing the aims and performance of organizations Accounting and accountability processes and practices provide key tools to help organizations to more effectively identify and manage the risks and opportunities of sustainability Popular features from the first edition are retained whilst recent developments in theory and practice are accounted for New substantive chapters on water resource accounting carbon accounting and decision making have been introduced and the book continues to benefit from a host of expert contributors from around the world including Jesse Dillard Rob Gray Craig Deegan This comprehensive and authoritative textbook will continue to be a key resource for students of accounting and sustainability as well as being a vital tool for researchers

Preparing for Sustainability Audits Mahsa Fidanboy, 2025-10-23 This book is a practical guide to be used by people with little or no knowledge of sustainability as well as sustainability professionals and experts who intend to prepare software companies to undergo sustainability audits and assessments conducted by different organizations successfully With sustainability regulations and rules becoming stricter gradually it will not be long until the mandatory requirements are needed to be fulfilled by IT companies and they will be expected to prepare for annual internal and external audits as they are for many other standard audits The book begins with explaining the main concepts of sustainability continuing with presenting recommendations to turn those into practice Upon completion it will enable a reader to make an IT company ready for sustainability audits The first chapter makes the reader familiar with the sustainability dimensions from diverse perspectives The second chapter explains the characteristics of the IT sector that make it unique in terms of the implementation of sustainability related activities Subsequently the challenges and solutions on the way to prepare IT companies for sustainability audits and assessments are brought to attention together with guiding the readers through this procedure The third chapter focuses on documentation for sustainability audits including but not restricted to statements policies procedures and other supplementary documents Chapter 4 contains the details regarding actions from the very first stage of planning actions to revising and correcting them Furthermore it encompasses instructions on how to identify metrics for the activities planned The fifth chapter guides the readers on how to measure the progress of actions followed by discussions on how to analyze the data collected The final chapter provides information on how to prepare and release sustainability reports

International Perspectives on Sustainability Reporting Amina Mohamed Buallay, 2022-09-16 As global concerns grow surrounding the environment climate and sustainability International Perspectives on Sustainability Reporting presents business case studies from different sectors across different regions highlighting the changing institutional contexts and laws in each country regarding sustainability reporting

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