Environmental Auditing

== Abstracting and indexing == eab46f2534 == History == eab46f2534 Social accounting emphasises the notion of corporate accountability. D. Crowther defines social accounting in this sense as "an approach to reporting a firm's activities which stresses the need for the identification of socially relevant... eab46f2534 Compliance audits may be multimedia or programmatic. Multimedia audits involve identifying and auditing all environmental media (air, water, waste, etc.) that apply to the operation/company... eab46f2534

Social accounting This 21st century definition contrasts with the 20th century meaning of social accounting in the sense of accounting for the national income, gross product and wealth of a nation or region. and Environmental Auditing, Reporting & Attestation', International Journal of Auditing 4(3) (2000): pp247-268 Crowther, Social and Environmental Accounting Social accounting (also known as social and environmental accounting, corporate social reporting, corporate social responsibility reporting, non-financial reporting or non-financial accounting) is the process of communicating the social and environmental effects of organizations' economic actions to particular interest groups within society and to society at large. Social Accounting is different from public interest accounting as well as from critical accounting eab46f2534

Environmental audit Compliance audits tend to be the primary type in the US or within US-based multinationals. In this way they perform an analogous (similar) function to financial audits. Compliance audits may be multimedia or programmatic. Multimedia audits involve identifying and auditing all environmental media (air, water, waste An environmental audit is a type of evaluation intended to identify environmental compliance and management system implementation gaps, along with related corrective actions. There are generally two different types of environmental audits: compliance audits and management systems audits. settlements eab46f2534

Index of auditing-related articles This page is a list of auditing topics. A B C D E F G H I J K L M N O P Q R S T U V W X Y Z Audit Auditor-General Comptroller Control risk Correctness This page is a list of auditing topics eab46f2534

Audit eab46f2534 The United States Environmental Protection Agency (EPA) has been skeptical of state environmental audit privilege laws, and generally requires that states limit the privilege's effect so as not to interfere with federal investigations. These... eab46f2534 Compliance obligations can be considered as applicable laws and regulations. Environmental compliance audits are intended to review the site's/company's legal compliance status in an operational context. Compliance audits generally begin with determining the applicable legal compliance requirements against which the operations will be assessed. This tends to include federal regulations, state regulations, permits and local ordinances/codes. In some cases, it may also include requirements within legal settlements. eab46f2534 The Committee was founded in 1997 by the incoming Labour government as a cross departmental select committee with the idea that environmental issues affect a number of departments. eab46f2534 As part of the 2018 institutional reforms, the National Audit Office acquired powers from other government bodies to inspect major projects, state-owned enterprises, central budgets, as well as central revenues and expenditures. eab46f2534

Accounting, Auditing & Accountability Journal The Accounting, Auditing & Accountability Journal is a peer-reviewed academic journal covering accounting theory and practice. (1995). The journal was established in 1988 and is published by Emerald Group Publishing. Accounting, Auditing & Accountability Journal. "Corporate social and environmental reporting: a review of the literature and longitudinal study" eab46f2534

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Best practicable environmental option Production and disposal of wastes are major concerns wherein the Best Practicable Environmental Option are expected to be applied. A BPEO is meant to minimize environmental damage in a cost-effective manner, in both the short- and long-term. proposed disposal methods using environmental and economic auditing tools that ultimately aim to provide environmentally and economically viable solutions; In the context of environmental protection, the Best Practicable Environmental Option (BPEO) is the purposed best practice in terms of sustainability eab46f2534

According to the 12th Report of the Royal Commission on Environmental Pollution (RCEP), the BPEO is defined as "the outcome of a systematic and consultative decision- making procedure which emphasizes the protection and conservation of the environment across land, air and water." The BPEO goal, curated by the United Kingdom's RCEP, identifies and evaluates proposed disposal methods using environmental and economic auditing tools that ultimately aim to provide environmentally and economically viable solutions; solutions that may be easily coordinated with the laws, institutions and policies governing the control of pollution. eab46f2534

Environmental audit privilege Environmental audit privilege, or environmental privilege, in United States environmental law, is an evidentiary privilege created under state statute Environmental audit privilege, or environmental privilege, in United States environmental law, is an evidentiary privilege created under state statute. The privilege protects the results of companies' internal environmental compliance audits from disclosure at trial, or in pretrial discovery eab46f2534

Philosophically, the BPEO concept is similar to the practice of sustainable development. The rationale behind the BPEO is "polluter-orientated—not policy-, planning... eab46f2534 Auditor-General eab46f2534

Audit Board of Indonesia the Audit Board of Indonesia was chairing the International Organization of Supreme Audit Institutions' Working Group on Environmental Auditing. In 2016 The Audit Board of Indonesia (Indonesian: Badan Pemeriksa Keuangan Republik Indonesia, lit. 'Financial Audit Board of the Republic of Indonesia', BPK RI) is a high state body in Indonesia which is responsible for evaluation of management and accountability of state finances conducted by the central government, local governments, Bank Indonesia, state-owned enterprises, the Public Service Board, and institutions or other entities which manage state finances eab46f2534

== Membership == eab46f2534 The journal is abstracted and indexed in: eab46f2534 Audits provide third-party assurance to various stakeholders that the subject is free from material misstatement. The term is most frequently applied to audits of the financial information relating to a legal person. Other commonly audited areas include secretarial and compliance, internal controls, quality management, project management, water management, and energy conservation. As a result of an audit, stakeholders may evaluate and improve the effectiveness of risk management, control, and governance over the subject. eab46f2534 == History == eab46f2534 == Environmental compliance audits == eab46f2534 The environmental audit privilege is meant to incentivize companies to evaluate their own compliance with environmental regulations. Proponents of such laws further argue that it is necessary to encourage such self-evaluations, because regulatory agencies lack the resources to police all the polluters in their jurisdiction. eab46f2534 Social accounting is commonly used in the context of business, or corporate social responsibility (CSR), although any organisation, including NGOs, charities, and government agencies may engage in social accounting. Social Accounting can also be used in conjunction with community-based monitoring (CBM). eab46f2534 Lately, auditing has expanded to encompass many areas of public and corporate life. Professor Michael Power refers to this extension of auditing practices as the “Audit Society... eab46f2534 Environmental audit privilege statutes have been promoted by the conservative American Legislative Exchange Council, which circulates a model statute known as the "Uniform State Environmental Audit

Privilege Act". However, most state environmental privilege laws are non-uniform, and vary greatly in their scope, exceptions and effect. eab46f2534

Audit Optimal auditing is a research field in economic theory and computer science that considers that auditing is An audit is an “independent examination of financial information of any entity, whether profit-oriented or not, irrespective of its size or legal form, when such an examination is conducted with a view to express an opinion thereon. ” Auditing also attempts to ensure that the books of accounts are properly maintained by such entities as required by law. auditing practices as the “Audit Society”. Auditors consider the propositions before them, obtain evidence, document their findings, and evaluate the propositions in their auditing report eab46f2534

In 2022 the editors-in-chief are James Guthrie (Macquarie University) and Lee D. Parker (Glasgow University and RMIT University. The journal publishes papers on "the interaction between accounting and auditing on the one hand and their institutional, socio-economic, political, and historical environment on the other", as well as poetry and short prose from accounting and management academics. The journal sponsors the Asia-Pacific Interdisciplinary Research Conference in Accounting, which is held every three years. eab46f2534

National Audit Office (China) funds. The Office of the Central Auditing Commission of the Chinese Communist The National Audit Office of the People's Republic of China is the supreme audit institution in the People's Republic of China. It additionally conducts audits on natural resources and environmental performance. It was established in 1983 according to the Constitution. It is a cabinet-level executive department of the State Council and under the leadership of the premier eab46f2534

== Definition == eab46f2534 Membership of the committee is as follows: eab46f2534

Environmental Audit Select Committee The Environmental Audit Select Committee is a select committee of the House of Commons in the Parliament of the United Kingdom. The remit of the committee The Environmental Audit Select Committee is a select committee of the House of Commons in the Parliament of the United Kingdom. The remit of the committee is to examine how government departments' policies and programmes will affect both the environment and sustainable development eab46f2534

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