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Research Article

**ORGANIZATION AN ECOLOGICAL AUDIT INTO  
INTERNATIONAL AND RUSSIAN ECOLOGICAL-ECONOMIC  
ACTIVITIES**<sup>1</sup>Aleksandr Frolov, <sup>2</sup>Natalia Kulish, <sup>3</sup>Olga Sytnik, <sup>4</sup>Sergey Tunin, <sup>5</sup>Viktorina Germanova  
Stavropol State Agrarian University, Zootekhicheskiy lane 12, Stavropol 355017, Russia.**Article Received:** December 2018    **Accepted:** February 2019    **Published:** March 2019**Abstract:**

*An effective symbiosis of the organization of various organizational and legal ownership with the natural environment should be carried out within the framework of an effective environmental policy. When developing a methodology for an economically-environmentally-oriented audit, it is necessary to form a new thinking with future auditors and to optimize an analytical and information system oriented towards the management needs of current trends that facilitate management decision-making within the framework of economic and environmental efficiency.*

**Keywords:** *environmental audit, environmental management, ecology, accounting, environmental management, environmental protection, assessment, legislation*

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**INTRODUCTION:**

One of the main components of the economic and environmental development of society and its constituent economic activity are natural resources. Efficient use of natural resources, waste minimization, as well as their place in the environmental management system and environmental and economic audit are necessary conditions for the sustainable development of society, including in the digital economy.

The purpose of the study is to study current problems, as well as to organize the implementation of environmental management and environmental auditing in market conditions.

The objectives of the study are to justify the integration of activities in the field of environmental protection with other areas of activity; determining the objective assessment of the compliance of the object being audited with the requirements of legislation, regulations, and environmental management requirements adopted by the object itself.

The financial sustainability of any agricultural organization will depend on how efficiently production resources are used, i.e. the use of production resources must be strictly controlled.

Control must be effective and give the best results, that is, perform the functions of one of the most important management tools. It should be inextricably combined with the subsequent deep analytical work and help uncover the causes of certain phenomena, draw conclusions on how to improve the financial and economic activities of the organization, how to act in order to achieve the greatest benefits for the organization.

The concept of "environmental audit" goes beyond the simple audit of reporting, expanding to an effective method of environmental policy - this is an independent assessment of the compliance of a business entity and other activities with the regulatory requirements in the field of environmental protection and the preparation of recommendations in the field of environmental activities. This environmental policy tool is relatively new for Russia and is aimed at ensuring the conditions for a country's transition to sustainable development and compliance with environmental safety requirements.

It is considered that the environmental audit in the world originated at the turn of the 1970-1980s. In particular, the EU directive on environmental auditing was adopted in 1982, in 1984. The US

National Environmental Protection Agency developed the concept of environmental auditing of federal agencies.

The development of environmental auditing has become an objective and logical process related to finding ways to overcome the environmental crisis that humanity entered in the second half of the 20th century.

The methodology that emerged in the United States has become widely used in European countries primarily due to transnational corporations, but in a slightly different form, in accordance with the environmental policies of individual states.

The analysis of international experience indicates a wide actual application of the environmental audit procedure as a means of obtaining and evaluating environmental information on the activities of an economic entity, as well as with a view to developing corrective measures and making management decisions. The development and application of an environmental audit procedure abroad is mainly due to the tightening of environmental legislation, the unification of trade requirements and standards, credit and financial policies in connection with the creation of a single economic and environmental space. Failure to do so can cause significant financial and other losses.

In the early 1990s, many commercial banks began to use environmental audits to prevent the risk of non-payment on loans and bankruptcy in connection with environmental activities. For example, the World Bank and the European Bank for Reconstruction and Development use environmental audits to evaluate the activities of the companies and structures they finance. As you know, a prerequisite for the provision of loans is their audit support. The decision of these banks on the feasibility of investments is made taking into account compliance with the requirements of environmental audits and environmental protection measures.

In the Russian Federation, environmental auditing has been used since the 1990s. The first attempts to apply the ecoaudit procedure based on the analysis of foreign experience were made in Russia in 1992. Audit in Russia was identified as a necessary activity in connection with the adoption of the document "Regulation on environmental auditing in the transport sector" (1993). However, this document was not widely used at the state level, and the environmental audit began to develop only since 1995, after the Government of the Russian Federation adopted the Decree "On the licensing of certain types

of activities” of December 24, 1994 No. 1418, in which the environmental audit was officially classified to the activities carried out under the license of the state federal authorities. In the Federal Law “On Auditing” dated December 30, 2008 No. 307-FZ, the term “audit” is defined as an entrepreneurial activity for independent verification of accounting and financial (accounting) reporting, while at the same time it is determined by law that the audit does not replace the state control of the reliability of financial (accounting) statements, which is carried out in accordance with the legislation of the Russian Federation by the authorized bodies of state power.

Using this definition of auditing activities, it can be extended to the definition of “environmental audit”. The Federal Law "On Environmental Protection" for environmental listening provides the following definition: an independent, comprehensive, documented assessment of compliance by a business or other entity with the requirements, standards and regulations in the field of environmental protection, requirements of international standards and preparation of recommendations for improving such activities (Figure 1).

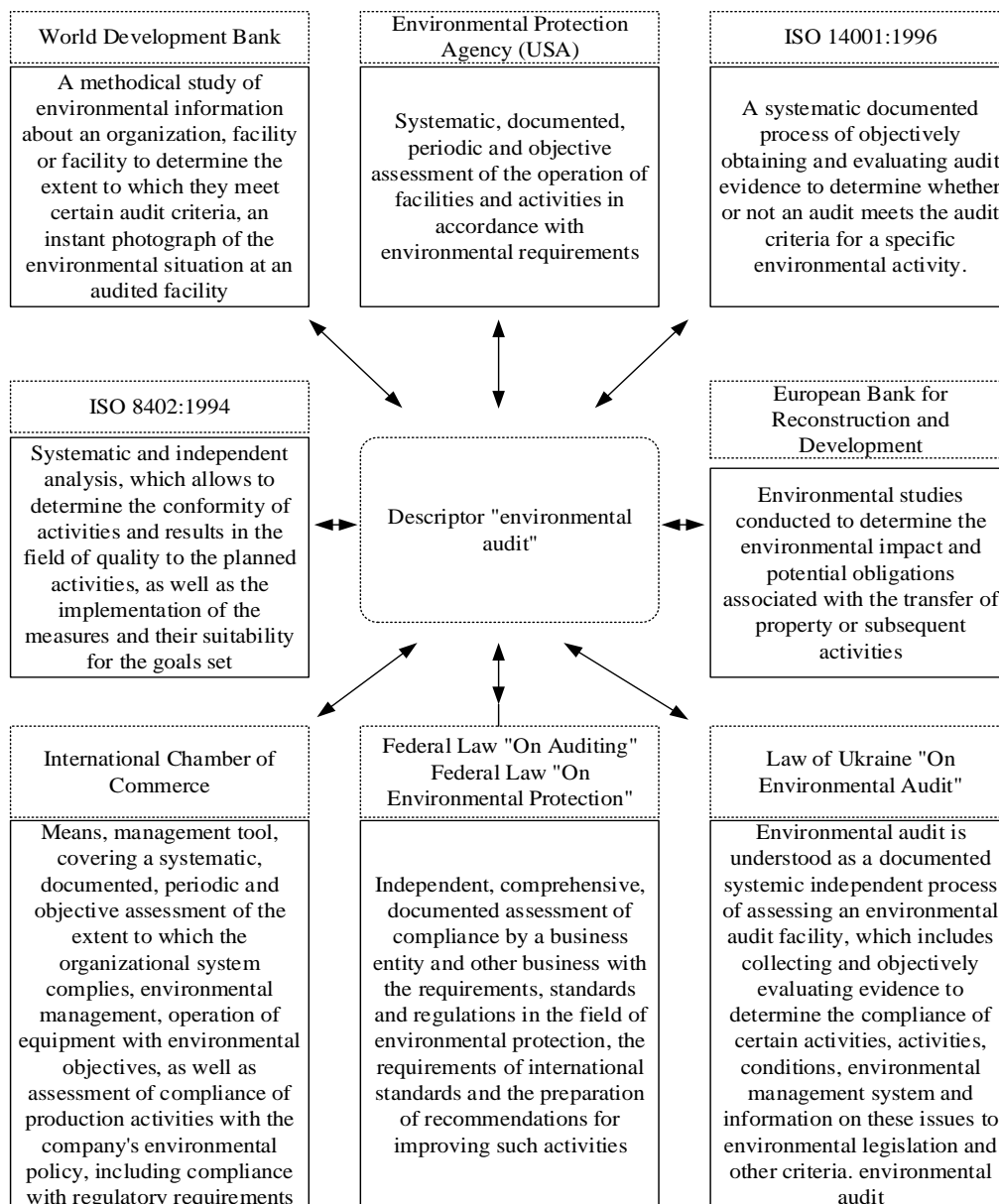


Figure 1: Definitions of environmental audit that exist in Russia and international practice

Continuous assessment of the current state of economic and environmental performance of a commercial organization, as well as the development of specific recommendations for its improvement, is one of the main objectives of environmental auditing.

The stages of development of environmental audit reflect its growing demand for, awareness of the role in solving problems of sustainable development, dynamism, expansion of geography and areas of application, complication of functions, differentiation of structure (Figure 2).

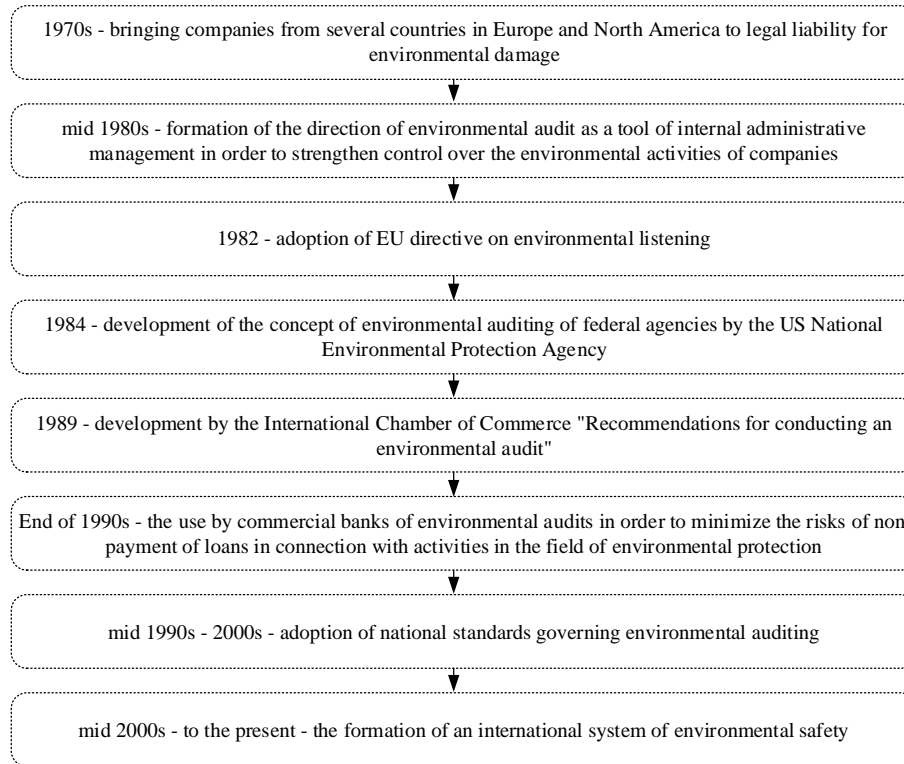


Figure 2: Stages of environmental audit in international practice

When developing an environmental audit program, the following principles of its implementation and use can be applied:

1. Reliability and completeness of the conclusion developed on the basis of the application of environmental audits;
2. Comprehensive application of environmental auditing;
3. An objective consideration by the environmental auditors of all working moments and nuances during the inspection;
4. Training and competence;

5. Preservation of commercial secrets and complete confidentiality of information obtained on the basis of verification;

6. Responsible approach to verification;
7. Full independence and the absence of a “conflict of interest” with the management and employees of the organization being audited.

It is believed that the environmental audit in the world originated at the turn of the 1970-1980s (Figure 3). The underlying standards in this area are international auditing standards.

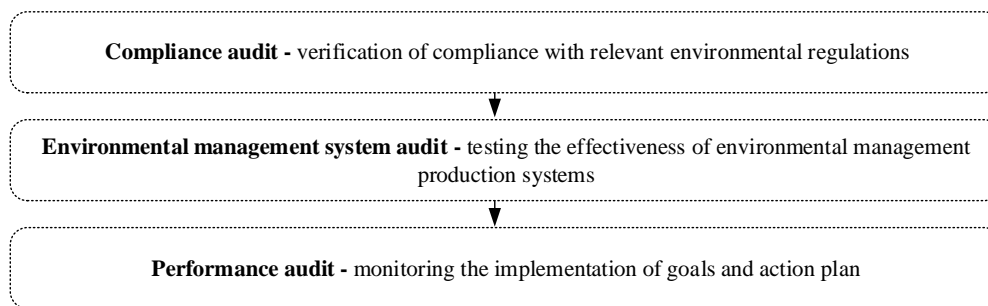


Figure 3: Stages of environmental audit in the United States

Ecological audit is carried out by checking the constituent documents, permits for the implementation of basic activities and environmental impact standards, permits related to the development and implementation of the existing system for monitoring compliance with environmental requirements, etc.

Ecological and economic audit is a kind of environmental control, its data should be known only to the end user and characterize the environmental safety (or danger!) Of a commercial organization, compliance with environmental requirements, be the basis for advertising products and increasing the investment attractiveness of a commercial organization.

Ecological audit is a conduct of a qualified expertise and an independent technical and financial analysis of the eco-economic activity of a commercial organization in the on-line mode. This is one of the main differences between the environmental and economic audit from the state environmental expertise (it is designed to assess future risks). The results of the environmental and economic audit can be claimed by foreign counterparties when concluding long-term and short-term contracts, as well as with the planned receipt of financial loans from foreign credit institutions.

The environmental audit is designed to verify both the technical aspects of the activities of a commercial organization and its financial and economic life in order to identify various reserves.

### CONCLUSION:

In this regard, in order for Russian companies to have a competitive opportunity to enter the international market, they need to fully use all the possibilities of environmental and economic audit, not only on technical aspects, but, above all, on financial nuances, not sharing these types of audits are different.

In the absolute majority of cases, when conducting an

environmental audit, only technical aspects related directly to environmental problems are considered. The financial side checks the "classic" financial audit, regardless of the environmental, which, in our opinion, is wrong. They must be used together.

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