

## FEATURES DIFINITION OF THE TERM OF "ENVIRONMENTAL AUDIT"

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In the context of the global environmental crisis, which is currently one of the most real threats to humanity's existence, protecting and improving the quality of the environment is recognized as one of the world's key tasks. These tasks have huge importance and are prerequisites for humanity's existence. Therefore, foreign scientists argue that one of the effective mechanisms for environmental control and management is environmental audit. Based on the foreign definitions of the term "environmental audit" it is formulated own definition of the concept of "environmental audit" as a management tool designed to inspect the activities of the company in the field of environmental protection, which serves to implement the latest environmental technologies to reduce harmful anthropogenic impact on the environment.

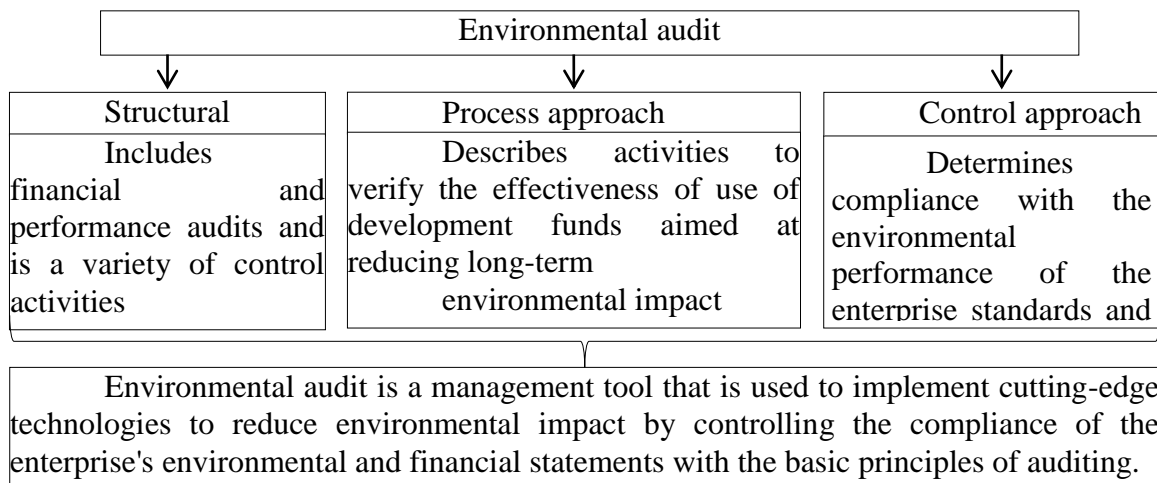


Figure 1 - Structuring approaches to interpretation the concept of "environmental audit"

Source: developed by the authors

Therefore, the concept of environmental audit has evolved to address broader issues than simply adherence to legislation and regulation of environmental processes. The use of environmental auditing reflects the broadening of organizations' attitudes towards environmental issues in general and the increasing pressure from investors, insurers, consumers and other stakeholders. Therefore, environmental audit is playing an increasing role in managing the organization worldwide, and in some countries governments have made (or are considering implementing this practice) legal requirements for its compliance.

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### References:

1. Zhang Y. Discuss on environmental audit. *Communication of Finance and Accounting*. 1996. № 6.