



Kuzminskyi I. A.,

Doctor of Economics, Professor, the Head of the Department of Accounting
SHEE «Kyiv National Economic University named after Vadym Hetman»

ECONOMIC NATURE OF FINANCIAL REPORTING FRAUD AND WAYS OF ITS OVERCOMING



Naumenko S. M.,

PhD, Associate professor V.G. Shukhov State Tehnology University
of Belgorod North Caucasian branch

- D** In order to achieve the informational transparency by the business entity and to increase the confidence of stakeholders to indicators of the integrated report the most actual questions are investigation of conceptual framework of audit of integrated reporting, which will allow to develop organizational and methodological set of instruments in order to assure ecological, economical and social responsibility of activity of business entity. That is why the aim of the article is to investigate specific elements of audit of integrated reporting and to develop conceptual model of financial, social and ecological audit of the integrated report. This aim has been achieved by means of investigation of requirements of international audit's standards on main principles of examination of financial and nonfinancial indicators of integrated reporting; determination of types of audit, which are used in the process of audit of integrated reporting; development of three-level conceptual model of audit of integrated reporting. In order to develop the proposed three-level system of audit's control of integrated reporting we substantiated conceptual model of financial, social and ecological audit of integrated reporting, which discloses determination of types of audit in compliance with needs of integrated reporting, principles and aim of audit for different directions of activity of the business entity, tasks of audit for achieving of the set goal and criteria of compliance of integrated reporting with different requirements.
- K** integrated reporting, sustainable development, financial and non-financial indicators, international standards, audit, financial audit, ecological audit, social audit.

КОНЦЕПТУАЛЬНІ ЗАСАДИ СОЦІАЛЬНОГО, ЕКОЛОГІЧНОГО ТА ФІНАНСОВОГО АУДИТУ ІНТЕГРОВАНОЇ ЗВІТНОСТІ

Кузьмінський Ю. А.,

доктор економічних наук, професор, завідувач кафедри бухгалтерського обліку
ДВНЗ «Київський національний економічний університет імені Вадима Гетьмана»

Науменко С. М.,

кандидат економічних наук, доцент, Белгородський державний технологічний університет імені В. Г. Шухова, Північно-Кавказька філія

- D** Для досягнення суб'єктом господарювання інформаційної прозорості та підвищення довіри зацікавлених користувачів до показників інтегрованої звітності особливої актуальності набувають питання дослідження концептуальних засад проведення аудиту інтегрованої звітності, які дозволять розробити організаційно-методичний інструментарій підтвердження еколого-економічної та соціальної відповідальності діяльності суб'єкта господарювання. З огляду на це, метою статті є розгляд специфічних елементів аудиторської перевірки інтегрованої звітності та розробка концептуальної моделі фінансового, соціального та екологічного аудиту інтегрованого звіту. Зазначена мета була досягнута за рахунок дослідження вимог міжнародних стандартів аудиту щодо основних засад перевірки фінансових та нефінансових показників інтегрованої звітності; визначення видів аудиту, які використовуються в процесі аудиторської перевірки інтегрованої звітності; розробки тривірневої концептуальної моделі аудиту інтегрованої звітності. Для розвитку запропонованої тривірневої системи аудиторського контролю інтегрованої звітності науково обґрунтована концептуальна модель фінансового, соціального та екологічного аудиту інтегрованої звітності, яка розкриває визначення видів аудиту відповідно до вимог інтегрованої звітності, принципи та мету аудиторської перевірки для різних напрямів діяльності суб'єкта господарювання, завдання аудиторської перевірки для досягнення визначеної мети та критерії відповідності інтегрованої звітності різним вимогам.
- K** інтегрована звітність, сталий розвиток, фінансові та нефінансові показники, міжнародні стандарти, аудиторська перевірка, фінансовий аудит, екологічний аудит, соціальний аудит.

КОНЦЕПТУАЛЬНЫЕ ОСНОВЫ СОЦИАЛЬНОГО, ЭКОЛОГИЧЕСКОГО И ФИНАНСОВОГО АУДИТА ИНТЕГРИРОВАННОЙ ОТЧЕТНОСТИ

Кузьминский Ю. А.,

доктор экономических наук, профессор, заведующий кафедрой бухгалтерского учета
ГВУЗ «Киевский национальный экономический университет имени Вадима Гетьмана»

Науменко С. М.,

кандидат экономических наук, доцент, Белгородский государственный технологический университет имени В. Г. Шухова, Северо-Кавказский филиал

- D** Для достижения субъектом хозяйствования информационной прозрачности и повышения доверия заинтересованных пользователей к показателям интегрированной отчетности особую актуальность приобретают вопросы исследования концептуальных основ аудита интегрированной отчетности, которые позволят разработать организационно-методический инструментальный подтверждения эколого-экономической и социальной ответственности деятельности предприятия. Учитывая это, целью статьи является рассмотрение специфических элементов аудиторской проверки интегрированной отчетности и разработка концептуальной модели фінансового, социального и экологического аудита интегрированного

отчета. Указанная цель была достигнута за счет исследования требований международных стандартов аудита относительно основных принципов проверки финансовых и нефинансовых показателей интегрированной отчетности; определения видов аудита, которые используются в процессе аудиторской проверки интегрированной отчетности; разработки трехуровневой концептуальной модели аудита интегрированной отчетности. Для развития предложенной трехуровневой системы аудиторского контроля интегрированной отчетности научно обоснована концептуальная модель финансового, социального и экологического аудита интегрированной отчетности, которая раскрывает определение видов аудита в соответствии с требованиями интегрированной отчетности, принципы и цели аудиторской проверки для различных направлений деятельности предприятия, задачи аудиторской проверки для достижения заявленной цели и критерии соответствия интегрированной отчетности различным требованиям.

▣ *интегрированная отчетность, устойчивое развитие, финансовые и нефинансовые показатели, международные стандарты, аудиторская проверка, финансовый аудит, экологический аудит, социальный аудит.*

Problem statement

The course of Ukraine towards integration into the Europe requires from domestic business entities to implement the legislation of the European Union in the field of accounting and audit according to Supplements XXXIV-XXXVI to the Agreement on association between Ukraine and the European Union. Large companies which have more than 500 persons according to regulations of the Directives 2013/34/EU on annual financial reporting, consolidated financial reporting and associated reports of certain types of business entities and 2014/95/EU on the disclosure of nonfinancial and diversified information by large companies and groups since January 01, 2017 must present nonfinancial reports and provide their audit. The format of presentation of nonfinancial information has not been determined by the EU Directives that is why business entities must choose the reporting standard by themselves. The International Standard of Integrated Reporting is the most adapted one for the disclosure of information, which was determined by the article 1 of the Directive 2014/95/EU as compulsory. This standard determines leading principles and elements that define common content of the integrated report, and also introduces its fundamental concepts. In order to achieve informational integrity of the business entity and to increase the level of trust of its stakeholders, it is very important to investigate conceptual foundations of audit of integrated reporting, which will allow to develop organizational and methodological tools for confirmation of ecologic, economic and social responsibility of the activity of the business entity. Investigation of goals, tasks and methodology of audit of integrated reporting as instrument of management of sustainable development of the enterprise is actual task in conditions of unstable economic and political situation, which is today in Ukraine. In addition, there are no specialized standards today, which take into consideration peculiarities of conduction of complex audit of integrated reporting, which complicates the process of its auditing and needs the development of mechanisms of combination

of existing standards for auditing of different parts of integrated report.

Analysis of recent research

Integrated reporting is relatively new concept of reporting for domestic business structures, that is why scientific substantiation of questions of its presentation and conduction of audit of non-financial indicators of integrated reporting was not reflected wide enough in research papers of scholars and have, mostly, fragmentary character. Such scholars as K. Bezverkhyi [1, p. 27], M. Maksymchuk, I. Zhyhlei [4, p. 81] propose to present auditor's conclusion in the capacity of structural element of the integrated report. The meaning of the audit in the process of preparation of integrated reporting and control assessment of the quality of data of the integrated report were investigated in works of E. Vokinoina and L. Berdnikovoi [2]. Stages of work of the auditor during formation of the strategy of sustainable development of the enterprise and determination of analytical indicators and control of the development of economic, social and ecological direction on the basis of integrated reporting were investigated in works of O. Nykyforovoi [10].

Considering contribution of these researchers, in conditions of increasing of interest of world's community in information on achievement of global aims of sustainable development of business entities, we consider that need more detailed investigation of conceptual foundations of conduction of social, ecological and financial audit of integrated reporting as independent scientific problem.

Statement of the aim

The aim of the article is to investigate specific elements of audit of integrated reporting and development of conceptual model of financial, social and ecological audit of integrated report. Achieving of the aim is done by means of solving next tasks:

1) to investigate international standards of audit, which determine main principles of audit of financial and nonfinancial indicators of integrated reporting and

can be used in the capacity of management in the process of audit of integrated reporting;

2) to determine types of audit, which are used in the process of audit of integrated reporting;

3) to develop conceptual model of audit of integrated reporting.

Presentation of the basic material

Most part of the enterprises, that are included into the 250 most largest world's companies according to the rating of the magazine Fortune (G250), prepare integrated reporting, and the quantity of pharmaceutical, consumer and construction companies that prepare reports on corporate social responsibility, from the moment of the latest international research of KPMG International (an international company that provides audit and consulting services on tax and financial issues and conducts analytical research in the field of implementation of ideas of sustainable development) increased more than twice, at the same time two-thirds of companies conduct an independent audit of the integrated report [3]. Conduction of the audit of the integrated report is the proof of serious perception by the company of corporate social and ecological responsibility, and independent assurance of integrated reports increases the confidence of stakeholders to the information of the report and also allows to give recommendations on improvement of the process of integrated reporting or other internal processes for the company that reports. The head of the department of corporate responsibility British Sky Broadcasting Group PLC (one of the three leaders of Dow Jones Sustainability Index among companies of the media business) Fiona Boll mentions that «Assurance of reporting is not limited by additional confirmation of data. The most important is that thing that detailed opinion on data, which accompanying assurance, allow to understand what we can improve and what processes can be improved ... Auditors also can notice shortcomings of processes, which cannot be noticed by those ones, who takes part in them» [5].

During the process of audit of integrated reporting auditor must give professional conclusion about: completeness, certainty and significance of information in the report; accordance of the structure of the report to the frames of International standard of integrated reporting or other regulations that regulate formation of reporting on sustainable development; achieving of financial, social and ecological goals of sustainable development, which were named previously and potential for further improvement of activity of subject of reporting.

The main peculiarity of audit of integrated reporting is that this process is needed for confirmation of financial information of the report and nonfinancial data and statements on social and ecological indicators that are presented in this report, and audit of the system of gathering data and processes, which helped to form integrated report. As it was mentioned by R. Kostyrko, audit of nonfinancial indicators together with financial give the opportunity to see the whole complex of problems and to adjust strategic objectives on time [8]. That is why in the process of audit of integrated reporting can be used different international standards, which determine main foundations of audit of both financial and nonfinancial indicators in terms of environmental and social components. Summarized description of international auditing standards, which can serve as a guide for audit and assurance of integrated reporting was presented in *table 1*.

O. Sytnov underlines, that there are two main concepts of understanding what should be considered as audit. Firstly, audit in narrow meaning of the word, means mainly examination of observance of accounting standards, and also rules of disclosure of accounting (financial) reporting; secondly, audit in wide meaning of the word in the epoch of informational (postindustrial) society is not an audit of reporting as audit of all business [15, p. 18]. In general, auditor's examination of integrated reporting foresees three-level system of auditor's control, which needs fulfillment of different types of audit, namely – financial (for examination and confirmation of financial indicators presented in integrated report); ecological (for examination of influence of the enterprise on environment and confirmation of reliability of ecologic indicators of integrated report); social (for examination of conditions of social environment of subject of reporting in order to determine factors of social risks and development of proposals on lowering their influence and confirmation of credibility of social indicators of integrated report). For the scientific substantiation of the development of proposed three-level system of auditor's control of integrated reporting we need to make scientific substantiation of conceptual model of financial, social and ecologic audit of integrated reporting, which discloses determination of types of audit in compliance with integrated reporting, principles and goal of auditor's examination for different directions of activity of the business unit, tasks of auditor's examination for the achievement of specified goal and eligibility criteria of integrated reporting (*Fig. 1*).

**CHARACTERISTICS OF INTERNATIONAL STANDARDS, WHICH CAN BE USED
IN THE CAPACITY OF GUIDELINES IN THE PROCESS OF AUDIT OF INTEGRATED REPORTING**

TABLE 1

№	NAME OF THE STANDARD	ORGANIZATION-DEVELOPER	CHARACTERISTICS	LEVELS OF VERIFICATION	DIVISIONS OF IR AND TYPE OF AUDIT
1	AA1000AS «Assurance standard»	Accountability Institute	standard of assessment of reporting of organization according to indicators of its sustainable development, and also assessment of processes, systems and level of competence, which are its foundations. The standard gives its impression about key elements of the process of verification of integrated reporting	high aver	Ecologic and social consequences of activity Ecologic and social audit
2	ISAE 3000 «Assurance Engagements Other than Audits or Reviews of Historical Financial Information»	International Federation of Accountants	establishes requirements for organization of internal procedures and processes of auditor, processes of assurance, and also requirements for independence, professional experience and qualification of the auditor	substantiated limited	All sections Financial, ecological and social audit
3	ISAE 3400 «The examination of prospective financial information»	International Federation of Accountants	establishes positions and gives recommendations on tasks concerning examination and expressing an opinion on prosperous financial information, including procedures of audit of the best assessments and hypothetical assumptions	medium and sufficient level of confidence	Strategy prospects for the future Financial audit
4	ISAE 3410 «Assurance Engagements on Greenhouse Gas Statements»	International Federation of Accountants	considers the task of assurance on reports (or individual information) of greenhouse gases	limited and sufficient confidence	Ecologic conse- quences of activity Ecologic audit
5	ISRS 4400 «Engagements to perform agreed-upon Procedures regarding financial information»	International Federation of Accountants	establishes statements and gives recommendations concerning professional responsibility of the auditor during the work under the task on completion of agreed procedures regarding financial information. It can give useful recommendations concerning nonfinancial information if the auditor knows the subject of audit	confidence is not set by the auditor, it is set by the users of the report	All sections Financial, ecological and social audit
6	SSU ISO 14001:2015 «Systems of ecological management. Requirements and instructions for usage» (ISO 14001:2015, IDT)	Scientific and Research Institute of Metrology Measurement and Control Systems	gives organizations general scheme of activity for environment protection and response to changing environmental conditions in equilibrium combination with socio-economic needs. It establishes requirements, which fulfillment allows organization to achieve planned results, which it determined for its system of ecologic management	is not established	Ecologic consequences of activity Ecologic audit
7	SA8000 International standard social responsibility	CEPAA	promotes continuous improvement in terms of employment and implementation of employment, performance of ethics of civilized society	is not established	Social consequences of activity Social audit
8	ISO SR 26000:2011 «Social responsibility of organizations. Requirements»	ISO/WGSR	establishes requirements for the activity of business organizations in main fields of social responsibility of business	is not established	Social consequences of activity Social audit



Figure 1. Three-level conceptual model of audit of integrated reporting

Audit of financial reporting in Ukraine can be considered as rather investigated process, and its methodical and organizational foundations were worked-out. At the same time, ecological and social audit appeared not as independent directions of control. They appeared on the basis of evolution changes, expansion and development of financial audit methodology and actualization of ideas of sustainable development. Ecological audit (ecoaudit) appeared in the USA in the middle of 70th of XX century because of the high indicators of ecologic accidents and catastrophes, conscious understanding of worsening of the environment, the need for clear regulation of conservation and usage of natural resources, usage of strict economic sanctions to violators of environmental laws and also considerable increasing of ecologic costs at the enterprises of chemical industry. In 1980th ecological audit entered into the practice of Great Britain, the Netherlands, Sweden and other developed countries of Europe. Nowadays, Germany, Austria and Great Britain have leading positions in the European Union regarding the registered firms that joined the system of ecologic audit. More than 260 firms in the field of ecologic audit were accredited in the European Union. High quality specialists work there [12, p. 55].

First steps to implementation of ecologic audit in Ukraine were made in 90th of XX century as a consequence of approval of the Program of technical help «Development of management of environment in Ukraine (the district of the basin of Dnipro river)» according to Declaration on cooperation between governments of Ukraine and Canada of March 31, 1994 [13]. Actualization of such cooperation can be explained by the fact that according to evaluations of international experts, as a consequence of human activities and climate change resources of fresh water are rapidly shrinking and becoming scarce in many countries and regions. It is expected that till 2025 the lack of water in countries with high tempers of development increased by 50 %, and in developed countries – by 18 %. In 2030, 47 % will suffer from the lack of fresh water, in 2050 – almost 2/3 of planet's population. In order to prevent such negative consequences, National institute of strategic investigations recommended the Ministry of ecology and natural resources of Ukraine together with National Academy of Sciences of Ukraine to start formation of the Program of sustainable development of Dnipro river

during the period till 2031 considering the prospect till 2060 and to conduct ecologic audit periodically [11].

One of the most important steps in the development of ecologic audit was adoption of international standards ISO of series 14000 as state standards on January 01, 1998. These standards regulate methodological foundations of audit of ecologic activity of enterprises. Except international standards ISO of series 14000, «ecologic audit» is regulated in Ukraine by the Law of Ukraine «On ecologic Audit» of June 24, 2004 № 1862-IV with changes and amendments [14]. According to the Law of Ukraine «On ecologic audit» the report on results of ecologic audit must include next information: characteristics of actual state of object of ecologic audit, including evaluation of efficiency and adequacy of its environmental activities, systems of ecologic management, state of environmental equipment and facilities, in particular, the time of setting, depreciation, applicability; information about payment of ecologic charges and fees, including the state and possibilities of their payment and indebtedness, damages caused to the environment, state statistical and other reporting on environmental protection concerning its compliance with actual environmental performance. International standard of integrated reporting does not name ecologic indicators, which must be disclosed in the integrated report. That is why domestic business entities disclose in the sustainable reporting those ecologic indicators, which must be disclosed according to reporting standards GRI (the Global Reporting Initiative) – International standards on sustainable development, developed by the Global Reporting Initiative [18]. According to these standards during disclosure of ecologic information in the integrated report the auditor must examine the correctness of definition of the: share of recycled material, which is used; usage of energy; specific use of energy in natural representation; usage of fresh water for own needs; specific weight of water, which is used once more; greenhouse gases; emissions of substances into the atmosphere; specific pollutant emissions in natural representation; wastewater treatment; specific wastewater discharges in natural representation; discharges of polluted wastewater; the volume of waste; specific amount of waste in natural representation; quantity of significant accidents with environmental damage; environmental damage that has been recovered; initiatives to mitigate the impact

of goods (works, services) on the environment and the scale of this mitigation; investment in objects of environmental protection. Conduction of ecologic audit of integrated reporting gives opportunity to owners of the subject of reporting and stakeholders to receive next advantages: to determine ecologic strategy and policy of top-management of business entity; to use in a beneficial way of privileges under the taxation with usage of innovative resource saving technologies; to reduce or to neutralize the likelihood of emergencies on pollution of environment; to establish favorable relations with local authorities, supervisors and public; to increase the demand on produced goods and services on external and internal market; to make the enterprise attractive for investors; to lead the business entity on the international level according to the world's standards on ecology.

The history of social audit began in 1940th in the USA, when creation of social ratings of companies became constant part of their activity [16]. These ratings evaluated relations of companies with personnel and labor unions, with local community, philanthropic (donations) and volunteering activity, other programs that were conducted for local communities (community-based programs). Early 1960–1970-th was the time of the beginning of public dissatisfaction because of negative consequences of increasing of volumes of production. In order to respond this challenge, business initiated «socially responsible behaviour» [7].

Regulatory and legal background of social audit is universal international agreements in the field of social and economic rights: the United Nations Charter (1945), the Universal Declaration of Human Rights (1948), the International Covenant on Economic, Social and Cultural Rights (1966), Final Act of Meeting on Security and Cooperation in Europe (1975) and other. The development and formation of social audit was significantly influenced by such European basic acts as the European Convention on Human Rights and Fundamental Freedoms (1950) and the European Social Charter (1961) [9].

Ukraine also have the Centre «Development of Corporate Social Responsibility», which functions during last six years. This center is the member of the UN Global Compact Board (2010–2013), national partner of the CSR Europe (Brussels) and the World Business Council for Sustainable Development (WBCSD, Geneva). Nowadays, 38 domestic business

entities joined initiatives of the Centre [6]. The result of joining of the Centre to the Initiative «The enterprise 2020: the role of business in the society» is the development of national model of considering social and ecologic questions in business-strategies of cooperation of business entities and society.

Nowadays, one of the vital needs is the development of standards of social audit, which will allow to examine the trustworthiness of disclosure of social information in the integrated report according to next groups of indicators: conditions of work in comparison with average ones in the industry, salary, premium payouts, employee turnover, conducted trainings and their results, overtimes, structure of workforce in terms of gender and age, the quantity of employees with disabilities, the quantity of incidents at the working place, the evaluation of employees of their company and other indicators. Conduction of social audit of integrated reporting will allow the owners of the reporting entity and stakeholders to receive next advantages: to improve conditions of work and standard of living of workers; to create favorable social and psychological climate, to increase productivity and corporate loyalty; to increase the level of interaction with state authorities; to evaluate efficiency of costs for social needs.

Conclusions and prospects of further scientific researches

We have developed three-level conceptual model of audit of integrated reporting that will allow to conduct independent process of assessment of aspects of economic, social and ecologic nature and will become the basis for the development of program of further actions of the auditor in the process of audit of integrated reporting, namely: gathering and objective assessment of proofs for checking the compliance of certain types of activity with requirements of legislature and standards of social responsibility; formation of the plan and the program of audit of integrated reporting; usage of complex of analytical procedures; conduction of survey among the personnel of the business entity and shareholders concerning adequacy and reasonableness of information of integrated report, preparation of auditor's conclusion on confirmation (or not) of reliability and credibility of information of integrated reporting according to the results of the audit.

- Bezverkhyy, K. (2014), «Integrated reporting of the enterprise: improvement of organization and methodology of its preparation», *Bukhhalterskyi oblik i audyt*, no. 5, pp. 23–28.
- Vokyna, E.B. and Berdnykova, L.F. (2015), «Aspects of audit and economic analysis of integrated reporting», *Vektor nauki TGU*, no. 15, pp. 23–28.
- «Main trends of nonfinancial reporting from KPMG», available at: <http://csr-ukraine.org/news/>.
- Zhyhlei, I.V. and Maksymchuk, M. O. (2016), «Organizational aspects of the preparation of integrated reporting in accordance with the international standard «integrated reporting»», *Visnyk ZhDTU*, no. 4 (78), pp. 76–84.
- Interview of Fyona Boll, available at: <https://www.2degreesnetwork.com/groups/2degreescommunity/resources/skys-13-top-tips-bettersustainability-reporting/>.
- Ivanytska, O. «Global standards of social responsibility of business», available at: http://n-auditor.com.ua/uk/component/na_archive/1241?view=material.
- Katykhin, Ye.O. (2011), «Social audit in Ukraine: historical trends, modern stage, challenges and necessity of the development», *Statystyka Ukrainy*, no. 1, pp. 77–81.
- Kostyrko, R.O. (2014), «Prospects of international integrated reporting», *Visnyk Natsionalnoho universytetu «Lvivska politekhnika»*, no. 794, pp. 181–187.
- Melnyk, S.V., Matrosov, V.D. and Havrytska, M.K. «Concept of formation of national model of social audit», available at: <http://wwwk-lir.lg.ua/koncept.htm>.
- Nykyforova, O.V. (2015), «Audit as instrument of concept of sustainable development», *Uchet. Analiz. Audit*, no. 2, pp. 37–44.
- «Assessment of ecological problems of basin of Dnieper in context of threats of national safety of Ukraine», available at: <http://www.niss.gov.ua/articles/1372/>.
- Pelyno, L.M. (2007), «Ecologic audit as ponderable instrument of increasing of efficiency of activity of enterprises of forest sector of economy in conditions of competitive environment», *Naukovyi visnyk*, iss. 17.2, pp. 54–59.
- «Program of Canadian technical support «Development of management of environment in Ukraine (district of basin of Dnieper)», available at: http://nature.org.ua/dnipro/u_inter.htm#1_2.
- About ecologic audit: the Law of Ukraine of June 24, 2004 № 1862-IV, available at: <http://zakon3.rada.gov.ua/laws/show/1862-15>.
- Sytnov, A.A. (2011), *Operatsionnyy audit: teoriya i organizatsiya* [Operational audit: theory and organization], FORUM, Moscow, Russia, 240 p.
- Turkyn, S. (2004), «Social audit of companies», *Upravleniye kompaniyey*, no. 8, available at: <http://www.cfn.ru/press/zhuk/2004-8/15.shtml>.
- «Center of the development of corporate social responsibility», available at: <http://www.csr-ukraine.org>.
- Global Reporting Initiative (GRI), available at: <https://www.globalreporting.org/languages/russian/Pages/default.aspx>.

- Безверхий К. Интегрирована звітність підприємства: удосконалення організації і методики її складання / К. Безверхий // *Бухгалтерський облік і аудит*. – 2014. – № 5. – С. 23–28.
- Вокина Е. Б. Аспекты аудита и экономического анализа интегрированной отчетности / Е. Б. Вокина, Л. Ф. Бердникова // *Вектор науки ТГУ*. – 2015. – № 15. – С. 23–28.
- Головні тренди нефінансової звітності від KPMG [Електронний ресурс]. – Режим доступу: <http://csr-ukraine.org/news/>.
- Жиглей І. В. Організаційні аспекти підготовки інтегрованої звітності відповідно до міжнародного стандарту «інтегрована звітність» / І. В. Жиглей, М. О. Максимчук // *Вісник ЖДТУ*. – 2016. – № 4 (78). – С. 76–84.
- Интервью Фионы Болл [Електронний ресурс]. – Режим доступу: <https://www.2degreesnetwork.com/groups/2degreescommunity/resources/skys-13-top-tips-bettersustainability-reporting/>.
- Іваницька О. Глобальні стандарти соціальної відповідальності бізнесу [Електронний ресурс] / О. Іваницька. – Режим доступу: http://n-auditor.com.ua/uk/component/na_archive/1241?view=material.
- Катихін Є. О. Соціальний аудит в Україні: історичні тенденції, сучасний стан, виклики та необхідність розвитку / Є. О. Катихін // *Статистика України*. – 2011. – № 1. – С. 77–81.
- Костирко Р. О. Перспективи міжнародної інтегрованої звітності / Р. О. Костирко // *Вісник Національного університету «Львівська політехніка»*. Серія: Менеджмент та підприємництво в Україні: етапи становлення і проблеми розвитку. – 2014. – № 794. – С. 181–187.
- Мельник С. В. Концепція формування національної моделі соціального аудиту [Електронний ресурс] / С. В. Мельник, В. Д. Матросов, М. К. Гаврицька. – Режим доступу: <http://wwwk-lir.lg.ua/koncept.htm>.
- Никифорова О. В. Аудит как инструмент концепции устойчивого развития / О. В. Никифорова // *Учет. Анализ. Аудит*. – 2015. – № 2. – С. 37–44.
- Оцінка екологічних проблем басейну Дніпра в контексті загроз національній безпеці України [Електронний ресурс]. – Режим доступу: <http://www.niss.gov.ua/articles/1372/>.
- Пелиньо Л. М. Екологічний аудит як вагомий інструмент підвищення ефективності діяльності підприємств лісового сектора економіки в умовах конкурентного середовища / Л. М. Пелиньо // *Науковий вісник*. – 2007. – Вип. 17.2. – С. 54–59.
- Програма канадської технічної допомоги «Розвиток управління навколишнім середовищем в Україні (район басейну Дніпра)» [Електронний ресурс]. – Режим доступу: http://nature.org.ua/dnipro/u_inter.htm#1_2.
- Про екологічний аудит: Закон України від 24.06.2004 р. № 1862-IV [Електронний ресурс]. – Режим доступу: [1862-IV http://zakon3.rada.gov.ua/laws/show/1862-15](http://zakon3.rada.gov.ua/laws/show/1862-15).
- Ситнов А. А. Операционный аудит: теория и организация / А. А. Ситнов. – М. : ФОРУМ, 2011. – 240 с.
- Туркин С. Социальный аудит компаний [Електронний ресурс] / С. Туркин // *Управление компанией*. – 2004. – № 8. – Режим доступу: <http://www.cfn.ru/press/zhuk/2004-8/15.shtml>.
- Центр розвитку корпоративної соціальної відповідальності [Електронний ресурс]. – Режим доступу: <http://www.csr-ukraine.org>.
- Global Reporting Initiative (GRI) [Електронний ресурс]. – Режим доступу: <https://www.globalreporting.org/languages/russian/Pages/default.aspx>.

Submitted: 07.12.2016