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## **THE ROLE OF ENVIRONMENTAL ACCOUNTING IN ACHIEVING SUSTAINABLE DEVELOPMENT: EVIDENCE FROM KAZAKHSTAN**

### **Abstract**

Kazakh business establishments demonstrate a collective approach in addressing the environmental dimension by evaluating their environmental management systems and commitment. However, it is important to note that these efforts are implemented in a proportional manner rather than in their full. Consequently, Kazakh companies are able to achieve sustainable development goals to a certain extent, but not to the fullest extent. The objective of this study is to ascertain the characteristics and attributes of environmental performance auditing, as well as the rules and norms that regulate auditors' conduct within this professional domain. SPSS was used to analyse data and it is found that there is a positive and strong relationship between activating the environmental audit and achieving sustainable development goals. The sample members demonstrate a significant level of awareness regarding the crucial significance of examining the environmental issue in the attainment of sustainable development goals. The findings of the research demonstrate the significant and direct impact of audit reports on the motivation of companies to demonstrate a strong commitment towards the protection and preservation of the environment. The study suggests that it is imperative to encourage enterprises to enhance their environmental transparency by including environmental information in their submitted environmental reports to the relevant stakeholders with other some factors.

**Key words:** Environmental Accounting, Sustainable Development, Environmental Disclosure, Environmental changes, Kazakhstan.

### **Introduction**

The accounting and auditing profession is affected by the conditions of the environment in which it operates and the progress of this profession is measured by the extent to which it keeps pace with environmental changes and developments and the global awareness of the importance of environmental problems in light of the existing economic and social development challenges has increased in recent years. Moreover, pollution control laws have also increased in most countries of the world which has created mechanisms for a new economic policy that determines the form of corporate behaviour accompanied by a change in the traditional view of companies and the way to evaluate their performance as performance evaluation has become linked to the extent of the impact of the company's operations from economic and social aspects on the surrounding community as the company's financial statement data may reflect a clear success according to the standards of profitability or cash flow while in fact the community surrounding the company suffers severely from its exploitation of some environmental factors improperly which causes some damage.

The trend has increased to the need for measurement and accounting disclosure of data that have an environmental content on the one hand and then conducting an environmental review on the other hand for the results of this measurement and evaluation of the general environmental performance of companies because of its importance in the purposeful impact on the behaviour of decision makers in companies to maximize their returns from making such a decision as studies confirm the increasing demand by users of financial statements to obtain relevant information on the environmental impacts of corporate activities and environmental audit is an organized process for collecting and evaluating

evidences related to the environmental performance of the company in all its dimensions to verify the compatibility of this performance with the standards and communicate the results reached to the various parties [8].

The world is currently facing with the current development model two main problems, the first is that many natural resources which we take for granted are subject to depletion in the near future, and the second is the problem of increasing pollution that our environment suffers from at the present time and resulting from the large amount of harmful waste that we produce and as a result the increasing pressure forces us to think about formulation of another development model that maintains the existing natural resources for future generations and reduces waste and harmful emissions and this is known as “sustainable development” which means meeting the needs of the present generation without wasting the rights of future generations in the life at a level not less than the level we live in now. This term was adopted by the international community at the Earth Summit in Brazil in 1992.

Professional organizations and international bodies in the field of accounting and auditing are interested in measuring and reporting environmental performance in terms of goals, evaluation concepts, measurement methodology and standards for preparing the final report and therefore environmental accounting appeared as a means of measuring the environmental performance of the company and communicating the obtained results to interested parties which resulted in the need to audit environmental performance to confer confidence in the disclosed information to reassure the community in all its sects of the results of the environmental activity that should be carried out by companies considering that auditors are an agent for society in all its different sects [10]. Moreover, the close link between the environment and development led to the emergence of the concept of sustainable development which has become one of the vital and urgent issues to be considered in the process of development planning at the level of countries and various business organizations and since financial reports represent the main source of information for each party has a relationship with business so sustainability reports including financial and non-financial information on the performance of these business have become an effective tool in bridging the information gap between the management and the parties interested in that firm [4].

The researchers were not only interested in the disclosure of sustainable development, but they examined factors and characteristics that affect the level of that disclosure as many previous studies found that there is a difference in the level of disclosure of sustainable development between countries worldwide as it was found that the difference in cultures, environmental, social and economic conditions between countries affect the level of disclosure [9]. Hence, it is clear to the researcher that the research problem can be clarified within the framework of the following questions:

1. What is the nature and importance of environmental auditing in light of environmental performance review standards?
2. What are the mechanisms and requirements for activating environmental audit activities in light of environmental performance audit standards?
3. What are the determinants and controls for achieving sustainable development at the local and international levels?
4. Does activating environmental audit activities contribute to achieving the requirements of sustainable development?
5. To what extent can a proposed approach be submitted that reflects the role of activating environmental audit activities in light of environmental performance review standards in achieving the requirements of sustainable development?

### **Main provisions**

The study defines what environmental accounting entails, emphasizing its role in integrating environmental costs and benefits into financial reporting and decision-making processes, discusses the global imperative of sustainable development, emphasizing the need for integrating environmental

considerations into economic activities. The analysis provides an overview of Kazakhstan's economic and environmental landscape, highlighting key industries and environmental challenges the country faces. The study related to finding obstacles and challenges faced in implementing environmental accounting practices in Kazakhstan, such as regulatory frameworks, technological limitations, and institutional barriers.

Overall, the research outlines the potential benefits of adopting environmental accounting practices, such as improved resource efficiency, cost savings, enhanced corporate reputation, and compliance with international standards.

### **Literature Review**

The of study Sharma aimed to identify opportunities for environmental auditing in India, assess the factors affecting the implementation of environmental audits in large industries and identify the strengths and weaknesses of their practices. The study found that the company systematically conducts environmental audits in its various factories and work sites on a regular basis and its reports and data are available on the company's website. The company also has many factories and production units with a large workforce that are directly related to the environment, and it is necessary to verify the level of pollution in their factories and nearby sites so environmental audit practices are necessary to know the state of pollution in their sites in a timely manner [12].

Olga research aimed to provide a framework for reviewing financial statements on future events caused by environmental factors, which are disclosed in financial reports to improve the quality of audit and to verify financial data for organizations that have a negative impact on the environment. The study reached a framework for reviewing financial statements taking into account environmental aspects, which makes it possible to trust the disclosed information about future events resulting from non-compliance with environmental laws and the continuity of the organization being reviewed and this framework was reached in the form of several steps namely setting environmental audit objectives, audit planning procedures and analysing the impact of definitions that were identified in the financial reports. The study recommended using that approach as it helps to achieve the principle of business continuity and estimate the size of reserves for the environmental obligations of the organization [11].

The of study Amal aimed to analyse and evaluate the relationship between environmental performance disclosure and financial performance for sustainable development purposes in Egyptian business environment. The study stressed that the existence of environmental management improves environmental performance and that the disclosure of environmental performance leads to improving internal procedures and policies in order to achieve the goals of sustainable development and the study also stressed that integrated reports contribute to providing a clear picture of the environmental, social and economic performance of the facility [2].

The of study Ahmed (2016) aimed to analyse what is meant by environmental audit and to measure the impact of the environmental audit evaluation of audit activities using the balanced scorecard. The study found that there is a statistically significant effect between the dimensions of the balanced scorecard and the effectiveness of the environmental audit and the study recommended the need for the industrial facilities management to pay attention to developing and updating the requirements of the balanced scorecard and training and qualifying members of the environmental review in the industrial facility to know how to apply the balanced scorecard in industrial facilities.

The study of Ahed dealt with the role of environmental auditing in achieving sustainable development in companies by addressing previous studies related to environmental audit for sustainable development and the intellectual framework for environmental audit and sustainable development. The study found that there are problems related to environmental pollution, climate change, debt and poverty that limit the achievement of the sustainable development goals and the study also found that there is low compliance with laws and regulations and poor disclosure of environmental performance for sustainable development purposes in businesses operating in developing countries [1].

The concept of environmental auditing: The environmental audit includes both estimates related to environmental pollution, environmental impact estimates in investment planning, areas of maintaining environmental integrity, reviewing companies' environmental performance reports and finally reviewing companies' compliance with environmental laws and regulations this concept was adopted by IFAC while US Environmental Protection Agency defined it as organized periodically documented inspection of the environmental practices of the facility to verify that the environmental requirements imposed by the laws and regulations of the environmental organizations are met. Moreover, British Standards Institute defined it as systematic evaluation set to determine the compatibility of the management and environmental system of the facility with the planned programs and to determine the effectiveness and suitability of that system to accomplish the environmental policy of the facility.

Types of Environmental Audit: Regulatory bodies can practice many types of environmental audits and these types are complementary to each other and therefore they can be gathered under one name which is environmental audit. Therefore, the types of internal audit are as follows [10]:

Financial Audit: Reviewing the extent of compliance with GAAP in the entry, classification and summary of operations related to environmental expenses and revenues in other words ensuring that costs, liabilities and assets related to the environment have been identified and valued and that the environmental cost of the company moderately reflects the results of its obligations and reporting in accordance with generally accepted accounting rules.

Compliance Audit: It means the administration's pledge to implement the requirements and legislation related to the activities and operations of the company and this review is considered the most widespread form of environmental reviews in the industrial fields due to the criminal liability that arises as a result of violating environmental laws as facilities that are subject to compliance requirements must take into account the implementation of a program to review compliance with environmental laws noting that the extent of expansion of the review depends on the extent of risks resulting from non-compliance as the non-compliance of business will have a financial impact on their financial statements so the auditor when preparing the report must take this situation into account.

Environmental Management Systems Audit: The environmental management system expresses the structure that defines the responsibilities, practices, procedures and resources necessary to protect the environment and manage environmental issues and this system is considered part of the company's internal management control structure in order to provide information related to the following:

FASB addressed in his publications on environmental aspects to how to identify potential environmental losses, the cost for removal of hazardous materials and accounting for capitalization of environmental pollution treatment costs. The U.S. has adopted a number of guidelines and releases related to environmental disclosure as general rules used by the SEC when providing disclosure evidence by entities approved by it. AICPA addressed in the Statement of Position 1/96 how to handle the effects of environmental pollution as this statement seeks to give accountants an overview of key environmental laws and regulations and the oversight mechanism for environmental issues. Moreover, IAS (10) introduced guidelines on how to capitalize environmental expenditures needed to repair environmental damage to assets and capitalize expenses necessary to avoid the closure of the facility or the suspension of its activities as a result of environmental violations and how to address the expenses incurred by the company as a result of the purchase of a polluting asset [5].

International Auditing Standards Related to Environmental Aspects: Standards are the basis for obtaining an appropriate evaluation of the performance of companies and are one of the tools for the successful practical application of any activity, the issuance of environmental audit standards helps not to lose sight of the environmental aspect of companies that have an important impact on the environment. Therefore, the most important ISAs regarding auditing will be mentioned as follows [6]:

ISA (200) indicates the need to obtain reasonable assurance about whether the data is free from material errors which are caused by fraud or error and therefore the environmental auditor must verify that the data and information contained in environmental disclosure reports are correct.



ISA (250) clarifies the responsibility of the auditor in considering the application of laws and regulations when auditing financial statements. Therefore, the environmental auditor must review environmental laws and regulations to verify the extent of compliance with them

ISA (500) addresses the auditor's responsibility for designing and implementing audit procedures to obtain sufficient and appropriate audit evidence so that he can reach reasonable conclusions. Based on this criterion, the environmental auditor must design and perform environmental audit procedures in order to obtain sufficient evidence.

ISA (540) clarifies the auditor's responsibility for accounting estimates such as estimates of fair value and related disclosures in the process of auditing financial statements and it also includes requirements and guidance on errors in various accounting estimates and indicators of possible bias by management and based on this standard, the environmental auditor can perform the audit of accounting estimates for fair value and disclosures related to environmental activities.

ISA (550) clarifies the responsibility of the auditor related to the treatment of related parties when auditing financial statements in order to enable users of financial statements to understand their nature and the actual or potential effects of them and from the above, the environmental auditor must view environmental records, data and transactions and communicate them in a manner that is easy to understand by all relevant parties.

The environmental audit must stem from the conviction of the management with optional self-motives and not compulsory in order to avoid falling into violation of legal legislation and to provide adequate support to the environmental auditor within the company and facilitate the difficulties in front of him to perform his tasks with the required efficiency and the need for management to comply with environmental obligations and the need to integrate the environmental audit with the overall system of environmental management and documenting the audit process in an appropriate manner [13].

The Importance of the Sustainable Development Reports Audit is that it works on the following [3]:

1. It meets the increasing global interest in sustainable development reports as there are nearly a thousand companies worldwide that provide integrated reports instead of traditional separate financial reports.

2. It increases the reliability of reports issued by entities and enhances the quality of disclosure of non-financial data and goes beyond the traditional financial reporting process.

3. Confirming non-financial information and data to detect sustainability issues by providing integrated reports to ensure that they are reliable and do not conflict with financial information.

The Role of Environmental Audit in Achieving the Sustainable Development Goals

The environmental audit has emerged recently which is concerned with paying attention to environmental matters through the follow-up of commercial and industrial companies to the extent of their compliance with laws, legislations and standards for environmental protection and holding companies responsible for the direct and indirect effects of their activities [7]. Countries increasingly emphasize the importance of preserving the environment through the issuance of legislation regulating the environment as it led organizations to include environmental issues in their agenda and activities in order to achieve the goals of sustainable development and the use of the term sustainable development began largely from the Rio de Janeiro Conference in 1992 where countries, governments and organizations sought to achieve sustainable development represented in preserving the environment, the welfare of society and the development of the human element which led to the emergence of several bodies concerned with environmental control and protection.

Companies seek to achieve the maximum possible return by making the most of the available resources, and the fear of overuse of natural resources through illegal exploitation has emerged and as a result many international bodies interested in sustainable development and the environment including the World Business Council for Sustainable Development have called for the need to pay attention to sustainability. With the increasing interest of the company's related parties in non-financial matters, the company's accounting and financial systems are unable to provide this information and therefore they require development to provide non-financial reports with an economic, social and

environmental dimension which led to the emergence of sustainable development practices as an essential part of the internal policies and procedures of companies and commercial and industrial institutions.

### Research Methodology

To achieve the objectives of the research, the researcher relied on the inductive approach which aims to clarify the theoretical framework of the study by presenting the nature and activities of environmental audit in Kazakh joint stock companies on the one hand and what sustainable development activities are and how to reach them and the role of environmental audit in achieving sustainable development in Kazakh joint stock companies on the other hand and this is achieved by reviewing the latest professional publications studies and research related to the subject of study.

The researcher also relied on the deductive approach in testing the research hypotheses through the field study, which relied on a survey list aimed at analysing the answers of the study categories through a survey of a sample of (300) accountants and internal and external auditors to determine the extent of their awareness of their role in activating environmental audit methods in Kazakh joint stock companies at all stages of their work. 260 questionnaires were received back and available for analysis. The statistical program (SPSS) was used and to convert non-quantitative data into measurable quantitative data contained in the questionnaire Likert five points scale was used.

### Results and Discussion

Table 1 provides classifies data based on a scale of responses (from Strongly Disagree to Strongly Agree) along with corresponding numerical values and their respective ranges. Here's a description of the data:

Table 1 – Weights of answers in Likert five points scale

Classification	Value	Range
Strongly Agree	5	1.00- 1.80
Agree	4	1.81- 2.60
Neutral	3	2.61- 3.40
Disagree	2	3.41- 4.20
Strongly Disagree	1	4.21- 5

#### Hypotheses Testing Using One Sample T Test

First hypothesis: There are no statistically significant differences between the respondents' opinions on the requirements of environmental auditing in Kazakh joint stock companies.

Table 2 – Shows opinions towards the requirements of environmental auditing.

The Axis	$\mu$	STD	No	DOF	T value	Sig
Requirements for environmental auditing in Kazakh joint stock companies	3.65	0.55	260	259	19.01	0.01

Since  $\mu$  (3.65) is greater than standard mean of Likert scale values which is (3) and calculated T (19.01) is greater than critical T which is (2.59) hence, we have to accept the first hypothesis as in

this sense there is a strong and positive trend for the respondents' opinions about the requirements of environmental auditing.

Second hypothesis: There are no statistically significant differences between respondents' opinions on the role of the external auditor towards environmental auditing.

Table 3 – Shows opinions towards the role of external auditor in environmental auditing

The Axis	$\mu$	STD	No	DOF	T value	Sig
The role of the external auditor towards environmental auditing.	3.35	0.55	260	259	10.52	0.01

Since  $\mu$  (3.35) is greater than standard mean of Likert scale values which is (3) and calculated T (10.51) is greater than critical T which is (2.59) hence, we have to accept the second hypothesis as in this sense there is a strong and positive trend for the respondents' opinions about the role of external auditor in environmental auditing.

Third hypothesis: There are no statistically significant differences between the respondents' opinions on the measures to achieve the dimensions of sustainable development.

Table 4 – Shows opinions towards measures to achieve of sustainable development

The Axis	$\mu$	STD	No	DOF	T value	Sig
Measures to achieve the dimensions of sustainable development	3.64	0.79	260	259	13.09	0.01

Since  $\mu$  (3.64) is greater than standard mean of Likert scale values which is (3) and calculated T (13.09) is greater than critical T which is (2.59) hence, we have to accept the third hypothesis as in this sense there is a strong and positive trend for the respondents' opinions towards measures to achieve the dimensions of sustainable development.

Forth hypothesis: There is no statistically significant relationship between activating the role of environmental audit and achieving sustainable development in Kazakh joint stock companies. This hypothesis will be tested using Pearson Correlation Coefficient.

Table 5 – Shows the relationship between environmental audit and sustainable development

The Axis	Correlation Coefficient R	Determination Coefficient R <sup>2</sup>	Sig
The impact of activating the role of environmental auditing in achieving sustainable development in Kazakh joint stock companies	0.78	.61	0.01

Since R is (78%), hence there is a positive and strong relationship between activating the role of environmental audit and achieving sustainable development in Kazakh joint stock companies. And since R<sup>2</sup> is (61%), hence (61%) of change in achieving sustainable development is justified by activating the role of environmental audit while the rest (39%) is due to other factors.

1. Kazakh enterprises apply environmental dimension audit only through the revision of environmental management systems or the review of environmental compliance and it is applied relatively but not to the full degree.

2. Kazakh businesses are meeting the Sustainable Development Goals (SDGs) but they are also relatively not reaching the full degree.

3. There is a very high awareness of the important roles of the environmental dimension audit in the implementation of the SDGs.

4. The results of the study indicate a high positive impact of audit reports in urging business organizations towards a commitment to protect and preserve the environment.

## Conclusion

The following recommendations are suggested:

- ♦ The need to push companies to improve environmental disclosure by presenting environmental aspects in environmental reports submitted to relevant parties. Increasing government attention to environmental aspects by motivating businesses with a global interest in the environment with the help of environmental experts to give confidence and credibility to the environmental performance audit report.

- ♦ The need for coordination and integration between the work of the external auditor and the internal auditor in order to improve the efficiency and effectiveness of the environmental performance audit process.

- ♦ The need for companies to pay attention to developing their staff in how to pay attention to environmental aspects.

- ♦ Business organizations should be aware that environmental reporting and review activities are an integral part of the environmental management systems within the organization.

- ♦ Community members should be aware of the information of environmental audit reports when making investment decisions.

- ♦ Benefiting from the experiences of developed countries in the field of environmental protection and sustainability of ecological balance to prepare a national framework for environmental auditing.

The state must provide various incentives to business organizations that are interested in reviewing environmental performance, reporting and disclosing it.

Research limitations are related to restricted methodology and regional aspects. Therefore, future studies may use other methods to investigate additional markets and countries.

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## **ТҰРАҚТЫ ДАМУҒА ЖЕТУДЕГІ ЭКОЛОГИЯЛЫҚ ЕСЕПТІҢ РӨЛІ: ҚАЗАҚСТАН ДЕРЕКТЕРІ**

### **Аңдатпа**

Қазақстандық кәсіпорындар өздерінің экологиялық менеджмент жүйелері мен міндеттемелерін бағалау арқылы экологиялық мәселелерді шешуде ұжымдық тәсілді ұсынады. Дегенмен бұл күш-жігердің толық көлемде емес, пропорционалды түрде жүзеге асырылып жатқанын атап өткен жөн. Демек қазақстандық кәсіпорындар тұрақты даму мақсаттарына белгілі бір дәрежеде қол жеткізе алады, бірақ толық емес. Бұл зерттеудің мақсаты – экологиялық тиімділік аудитінің сипаттамалары мен ерекшеліктерін, сондай-ақ осы кәсіби саладағы аудиторлардың іс-әрекетін реттейтін ережелер мен қағидаларды анықтау. Деректерді талдау үшін SPSS пайдаланылды және экологиялық аудитті белсендіру мен тұрақты даму мақсаттарына қол жеткізу арасында оң және күшті байланыс бар екені анықталды. Іріктеуге қатысушылар тұрақты даму мақсаттарына қол жеткізудегі экологиялық мәселені зерттеудің маңыздылығы туралы білім деңгейінің құндылығын көрсетеді. Зерттеу нәтижелері аудиторлық есептердің кәсіпорындарды қоршаған ортаны қорғауға және сақтауға деген берік міндеттемесін орындауға ынталандыратын маңызды және тікелей әсер етуші екенін дәлелдеді. Зерттеу басқа факторлармен қатар, тиісті мүдделі тараптарға ұсынылатын экологиялық есептерге қоршаған орта туралы ақпаратты қосу арқылы бизнесті қоршаған ортаның ашықтығын жақсартуға ынталандыру маңызды екенін көрсетеді.

**Тірек сөздер:** экологиялық есеп, тұрақты даму, экологиялық ақпаратты ашу, экологиялық өзгерістер, Қазақстан.

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## **РОЛЬ ЭКОЛОГИЧЕСКОГО УЧЕТА В ДОСТИЖЕНИИ УСТОЙЧИВОГО РАЗВИТИЯ: ДАННЫЕ ИЗ КАЗАХСТАНА**

### **Аннотация**

Казахстанские предприятия демонстрируют коллективный подход к решению экологических проблем, оценивая свои системы экологического менеджмента и обязательства. Однако важно отметить, что эти усилия реализуются не в полном объеме, а пропорционально. Следовательно, казахстанские компании способ-

ны в определенной, но не в полной мере, достичь целей устойчивого развития. Целью данного исследования является определение характеристик и особенностей аудита экологической эффективности, а также правил и норм, регулирующих поведение аудиторов в этой профессиональной области. SPSS использовался для анализа данных, и было обнаружено, что существует положительная и сильная связь между активацией экологического аудита и достижением целей устойчивого развития. Участники выборки демонстрируют значительный уровень осведомленности о решающем значении изучения экологической проблемы в достижении целей устойчивого развития. Результаты исследования демонстрируют значительное и прямое влияние аудиторских отчетов на мотивацию компаний демонстрировать твердую приверженность защите и сохранению окружающей среды. Исследование показывает, что крайне важно поощрять предприятия повышать экологическую прозрачность путем включения экологической информации в свои экологические отчеты, представляемые соответствующим заинтересованным сторонам, а также другие факторы.

**Ключевые слова:** экологический учет, устойчивое развитие, раскрытие экологической информации, экологические изменения, Казахстан.