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## KEY ASPECTS OF THE AUDIT OF ENVIRONMENTALLY SAFE ENTERPRISE

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**Abstract.** *The article deals necessity of environmental auditing which makes possible to predict and prevent the negative impact of business on the environment. In fact, through environmental audit estimated cost-effectiveness business management in the field of environmental protection. In conclusion is noted, that, currently existing legislation is imperfect, and environmental reforms in the field of environmental protection is overwhelming.*

**Key words:** *environmental audit, environmental management, environmental, ecological safety, environmental issues.*

Serious attention to environmental issues was clearly outlined at the global level in the second half of the 20th century. This has led to the need to study and analyze the issue of environmental audit in terms of objective assessment of the impact of economic entities on the ecosystem, both at the local level and at the national level.

The purpose of the article is to summarize the theoretical and applied, legal aspects of the audit of environmentally friendly business and determine its role in providing society objective information about the impact of human activities on the environment.

Based on a comparative analysis of scientific views on the essence of the concept of environmental audit, environmental audit is a documented systematic independent process of assessing the object of environmental audit, which includes collecting and objective evalua-

tion of evidence to establish compliance with certain activities, activities, conditions, systems of ecological management and information on these issues to the requirements of the legislation of Ukraine on environmental protection and other criteria of ecological audit. This approach has identified the main key issues and content of socio-environmental audit, as well as the objects and subjects of environmental audit. The essence and characteristic features of the concepts of ecological accounting and accounting of ecological expenses are substantiated.

It is proved that the improvement of the methodology, legal norms of environmental audit will increase the efficiency of environmentally friendly entrepreneurship, provided the following tasks:

- verification of compliance of the business entity's activities with

- environmental requirements in accordance with the legislation of Ukraine;
- assessment of design and estimate documentation from the point of view of environmental protection;
  - environmental and economic risk assessment of investment projects;
  - environmental efficiency of business entity management;
  - consideration of environmental aspects in the audit of financial statements;
- predictive and expert assessment of the environmental consequences of entrepreneurship;
  - -an objective and comprehensive assessment of resource conservation programs.
- Consequently, the environmental audit will help improve the reputation of economic entities, and, accordingly, their competitiveness and investment attractiveness, the level of confidence in the environmental safety products.

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