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ESG PRINCIPLES BUSINESS REPORTING ISSUES IN THE AUDIT CONTEXT

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Abstract: Auditing as a science has evolved over the centuries, overcoming the demands of the times and constantly expanding its functions. Currently, the audit organizations is faced with the challenges of assessing the reliability of sustainable development information. On the one hand, the sustainable development information published in organizations is not yet clearly regulated, on the other hand, the audit interpretations of ESG developments are still awaiting their regulation.

Currently, IFRS-S international financial reporting standards related to sustainable development are in force, which clearly outline the information requirements that also apply to businesses operating according to ESG principles. At the same time, it is also worth noting that the approaches by which the credibility of this reporting will be assessed have not yet been clarified from an audit perspective. Determining the format of the audit report is also important, since ESG reporting includes not only financial but also non-financial information.

The article makes recommendations aimed at improving the formation of sustainable development audit conclusions, which enable stakeholders to form a reasonable opinion about the sustainable development information published by organizations and make sound decisions.

Keywords: sustainable development, audit opinion, audit, ESG principles, accountability.

JEL codes: M41, M48

Research aims: makes recommendations aimed at improving the formation of sustainable development audit conclusions.

Research novelty: a concept for presenting business reporting with ESG principles has been proposed.

Introduction

Perhaps, even today, audit is primarily associated with an unbiased opinion that an experienced specialist voices for this or that client. Therefore, it is no coincidence that auditing activities are characterized by the characteristics of impartiality, independence, and professional quality. Naturally, all this also

applies to sustainable development auditing, but in this case, certain peculiarities are formed in terms of the organization of the audit, especially in terms of the target directions of the audit opinion (Mnatsakanyan & Gasparyan, 2023). In particular, questions arise about what to record in the audit opinion related to business with ESG principles: impartiality of information, or progress in sustainable development, implementation of corporate social responsibility, or the organization's consistency with ESG principles (Magon et al., 2018).

Since the results of sustainable development, and especially ESG principles implementation results, are not always financially measurable, difficulties arise in the audit sector in terms of assessing their credibility; The above situation is also complicated to the extent, that the current international auditing standards also do not pay significant attention to the justifications for reporting business results using ESG approaches. In this regard, it is important to find such accountability solutions in the business sector, that will provide stakeholders with a clear understanding of ESG results and will be evaluated as objects of information credibility assessment within the framework of the audit.

Therefore, currently, the publication of sound audit conclusions in the context of business with ESG principles is a problem.

Literature Review

As a specific professional field, auditing was formed in England, but before that, in different periods and countries, it was mainly related to control activities. Thus, in the 2nd century BC in the Roman Republic, the Senate controlled the treasury receipts and

disbursements, entrusting these functions to people with financial literacy, who, although they were not considered state officials, were obliged to report, especially on tax collection (Tsughuryan et al., 2023).

In the 19th century, due to the rapid development of railway construction, the formation of joint-stock companies, and the expansion of insurance companies, the verification of the reliability of the financial statements of organizations by qualified accountants became a mandatory requirement. In this regard, in 1844, a legislative act was introduced in England, according to which joint-stock companies were required not only to publish their financial statements, but also to submit independent audit opinions on the reliability of financial indicators.

In 1896, the Board of Auditors was established in the state of New York, USA, as a result of which certain requirements were put forward for the formation of the qualifications of a public auditor and obtaining a license to practice. In fact, from now on, not every accountant could work as an auditor if he did not have the appropriate professional experience and had not passed an exam for obtaining a license.

The first attempts to conduct audits took place back in the 18th century. For example, the professional accountant George Watson (1645-1723) advised Scottish entrepreneurs to entrust the audit of their accounting reports to a disinterested and independent third party (another accountant). This approach was in many cases quite effective, as it exposed the weaknesses of the business. Welsh Dalot initiated the same process in the railway construction and hotel

business, introducing a special system of audit checks, the key provisions of which are still used in Great Britain.

History remembers as a scandalous incident the audit conducted in the English "South Sea Company" (1720), which was later called the "South Sea Bubble". The fact is that the company in question, unable to repay its obligations to partners and not paying dividends to shareholders, gave rise to independent audit checks, which were later followed by the publication of a legislative act on the mandatory annual audit of joint-stock companies operating in the country.

In France, the law on mandatory auditing was adopted in 1867, in Germany in 1910, and in the United States in 1937. Moreover, auditors were called differently in different countries: in Great Britain, they were called chartered accountants, in the United States, they were called public accountants, in France, they were called commissioners of accounting accounts, etc. (Adams & Larrinaga, 2019).

The requirement for auditing and publishing financial statements in organizations was especially acute during the years of the Great Depression. If until 1929, external and internal stakeholders of the business were mainly interested in the reliability of the formation of profit of organizations, then after the global financial and economic crisis, the reliability of the information presented on own assets, capital movements, assumed liabilities, and cash flows also became important. In the same year, the Securities and Exchange Commission (SEC) published a legislative act on mandatory requirements for the presentation of an audit opinion, indicating in it the format for drawing up the conclusion.

Thus, it became clear for what purpose the audit is carried out, which parts of the organization's financial reporting package it covers, who is responsible for the reliability of the reports, and what is the auditor's role in the process of forming the opinion presented (Tshughuryan & Savastano, 2024).

The creation of transnational companies (TNCs) in the mid-20th century created a demand for internationalization of auditing activities, and already in the 1970s the International Federation of Accountants (IFAC), founded in New York, developed international auditing standards and auditor codes of conduct, which, with minor changes, are still in effect today (Arbidane et al., 2023). In the newly independent Republic of Armenia, auditing activities were regulated by a general law adopted in 2003. In the late 1990s, the Association of Accountants and Auditors of the Republic of Armenia began to actively operate, which aimed to regulate auditing activities in the private sector of the economy (Hakobyan et al., 2023). And in the public sector, auditing activities were regulated in 2010 with the adoption of the RA Law "On Internal Audit".

Research results

Studies show that in international practice, accountability related to sustainable development is experiencing a sharp increase. Moreover, it is manifested not only in organizations included in the N100 classification, which are the 100 largest taxpayers and are considered entities of high public interest, but also in organizations classified as G250, which are high-risk taxpayers and are subject to stricter audit and accountability requirements (see Figure 1).

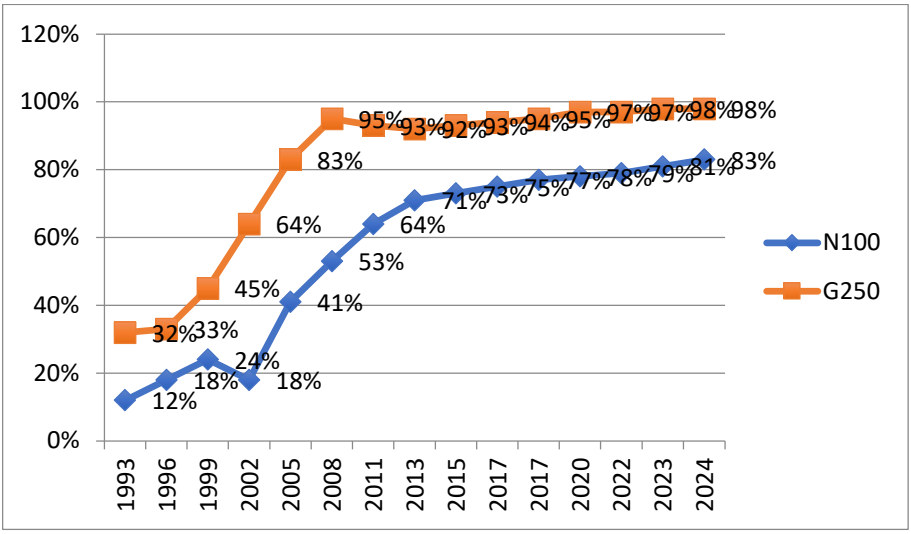


Figure 1. Share of business sustainability reporting in the global market

Source: *Key global trends in sustainability reporting, Big shifts, small steps, Reporting 2025, page 13*

Corporate governance culture has now led to a requirement for large joint-stock companies to also apply environmental auditing, the purpose of which is to provide the public with an impartial opinion on the extent to which a given organization, while pursuing the economic interests of its business, is addressing environmental issues (Khachatryan, 2024). And if the published conclusions state that an organization is circumventing environmental standards and is only striving for "its own greatness" in terms of profit, then its business reputation is questioned, thereby reducing the attractiveness of acquiring shares (Li et al.,2018).

Currently, business quality auditing is also widely used in practice, when the non-financial results of organizations' activities are continuously monitored. This is especially evident in the service

sector, when independent assessment institutions publish expert opinions on the activities and quality of services provided by a particular organization (universities, tourism, financial intermediaries and other companies). The development of auditing is currently facing the challenges of assessing the sustainable development of organizations. The requirement for organizing sustainable entrepreneurship is considered relevant in organizations, whether large or small. Traditionally, when conducting economic activities, organizations set themselves the task of generating profit, increasing capital, and improving financial capabilities, which, in achieving which, often bypass preventive solutions to the negative environmental, environmental, and social consequences of their own activities. Today, the good reputation of organizations largely depends on the level of organizing entrepreneurship according to ESG principles. Society demands that green entrepreneurship be organized in parallel with traditional business, setting a task for organizations to publish reports on sustainable development. Moreover, the circle of beneficiaries of entrepreneurship with ESG principles is increasing year by year, including investors, lenders, suppliers of value-added business participants, buyers, shareholders, etc. As a result, an ecosystem of sustainable entrepreneurship is formed around organizations, the accountability of whose activities plays an important role in decision-making among beneficiaries (Tshughuryan & Khachatryan, 2023).

In this regard, it is considered relevant to organize an audit of the results of the application of ESG principles in business, which, on the one hand, assesses the reliability of the report on sustainable

development results published by organizations, and on the other hand, reveals the opportunities and risks of green entrepreneurship development. However, it should also be noted that at present the audit system for sustainable entrepreneurship has not yet received its final form, which cannot be said about the audit of financial statements of organizations. In this regard, the disclosure of approaches to the organization of the audit of sustainable development results in the current international auditing standards is important, which is still lacking (Tshughuryan et al., 2022). In particular, specific attention is paid to the specifics of the financial audit of green entrepreneurship, taking as an information basis also the Global Reporting Initiative (GRI), sustainable development (SASB), as well as international financial reporting (IFRS-S) standards, the application of which creates an opportunity to organize a sustainable activity audit and present audit conclusions (IFRS-S1, IFRS-2, 2023).

In 2023, the International Sustainability Standards Board (ISSB) published the "General Requirements for Disclosure of Financial Information Related to Sustainability" IFRS-S1 and "Climate-Related" IFRS-S2 standards, which are applied in organizations in parallel with IFRS standards.

The purpose of preparing and presenting both general purpose financial statements and sustainability standards is to provide information about a reporting entity that can be useful to current and potential investors, lenders, and other creditors in making decisions about providing resources to the entity.

For financial information on sustainability to be useful, it must contain reliable, comparable, verifiable and understandable data.

Unlike general purpose financial reporting standards, sustainability standards require additional disclosures regarding the business's sustainability management framework, the organization's sustainability strategy, the risks and opportunities for its implementation, and the business's value chain, where the foundation for sustainable development is formed.

It is noteworthy that the international standards for the preparation of sustainable development reports include a requirement for disclosures of management practices. Information users should be able to understand how well the organization manages the sustainable development process, how this process is monitored, and what management control and reporting measures are used.

The international standards for sustainable development reporting also emphasize the importance of the organization's sustainability strategy, especially highlighting the risks and opportunities that arise along the way.

Unlike general purpose financial statements, which traditionally present information describing the internal situation of organizations, international standards for sustainable development reporting require disclosure of the sustainable development consequences that arise outside the organization, in other parts of the business value chain, which arise from changes in the business strategy of the reporting organization. This way, stakeholders are informed about the extent to which the activities of the reporting organization affect the sustainable development improvements of partner organizations included in the business value chain.

The objective of the International Standard S2 on Climate-Related Financial Reporting is to require an entity to identify the risks and opportunities that could affect its cash flows, access to financing or the formation of the cost of capital in the short, medium and long term (IFRS-S2, paragraph 2). In addition, the standard requires disclosures about the climate-related risks to which the entity is exposed, which are:

- ✓ physical climate-related risks,
- ✓ climate-related transition risks,
- ✓ climate-related opportunities available to the entity.

Moreover, climate-related risks and opportunities that may not affect the organization's prospects are outside the scope of the standard's requirements (IFRS-S2, paragraph 4).

It is noteworthy that the structure of the international S2 standard for "Climate-related" financial statements is consistent with the structure of the IFRS-S1 standard, consisting of the sections "Governance", "Strategy", "Risk Management", "Measurements and Targets".

In terms of governance, the objective of climate-related financial disclosures is to enable users of financial statements to understand the governance processes, controls and procedures that an entity uses to monitor, manage and control climate-related risks and opportunities (IFRS-S2, paragraph 5).

In terms of strategy, the objective of climate-related financial disclosures is to enable users of financial statements to understand the entity’s strategy for managing climate-related risks and opportunities.

In particular, an entity should:

a) describe the climate-related risks and opportunities that will affect its outlook; b) explain the nature of each climate-related risk, clarifying whether it considers it to be a physical or transitional climate-related risk; c) present how it defines the "short-term", "medium-term" and "long-term" horizons and how they are used in strategic decision-making (IFRS-S2, paragraph 9). An entity should disclose information that enables users of its reports to understand the current and expected climate-related risk impacts on its business model and value chain and the opportunities available (IFRS-S2, paragraph 13). Moreover, according to the standard, it is recommended to apply the scenario analysis method according to the existing risks, accordingly, changing the relevant business model in the foreseeable future (IFRS-S2, paragraph 22).

In this regard, currently Zangezur Copper and Molybdenum Combine is actively working to improve its internal system for assessing the financial impact of the main risks and opportunities related to the principles of the ESG, although an official register of risks related to the principles of the ESG has not yet been created.

The company uses a qualitative assessment approach to identify and monitor the financial impact related to the principles of the ESG in its strategic planning and investment decision-making process. The table below presents the main classes of risks related to the principles of the ESG published by the combine, along with the estimated levels of possible economic impact (see table 1).

Table 1. Audit assessment of the scope of risks related to the principles of the ESG at the Zangezur Copper and Molybdenum Combine

Risk area Economic impact of assessment	Economic impact assessment	Main consequences
Legislative changes	High	Capital investment risks
Climate change risks	Above average	Business disruptions
ESG rating	Average	Access to funding sources
Community relations	Above average	Decline in corporate social responsibility

Source: *ZCMC official website Sustainability_report_2024_arm.pdf*

However, along with this, we consider it necessary for organizations to also present scenario approaches to the impact of ESG risks. Thus, "Black Metal" Foundry OJSC publishes financial statements for 2023, including climate change-related disclosures in accordance with the requirements of the IFRS-S2 international standard.

Greenhouse gas emissions occur during technological developments at the metal foundry, currently with an intensity of 60%. However, by shifting its activities to the field of sustainable development, the OJSC has set a goal to gradually reduce greenhouse gas emissions, bringing them to 0% by 2030 (2023: 60%, 2024: 55%, 2025: 40%, 2026: 30%, 2027: 25%, 2028: 15%, 2029: 10%, 2030: 0%). Moreover, for every 1% of emissions, the metallurgical plant pays an annual environmental penalty of 0.5 million drams.

The foundry plans to purchase equipment from the "Z" equipment factory to filter gases emitted into the atmosphere for a cost of 360 million drams and a useful life of 6 years.

If "Z" LLC uses "green energy" during the production of filters, which is obtained from solar panels, then the foundry is obliged to pay 6% more when purchasing air filters. Moreover, if "Black Metal" OJSC fully uses the useful life of the air filters and continues to use "green energy", then the second time new air filters will be purchased (in 2030) already at the expense of a state grant.

Similar conditions are also offered by buyers of the foundry's finished products, who in their long-term purchase contracts indicate a 2% increase in the sales price if "green energy" is used during metal smelting and greenhouse gas emissions are reduced by at least 5% compared to the previous year.

Taking all this into account, the foundry also plans to include "Solar Panels" LLC, a manufacturer and servicer of solar panels, in the value chain of its business model (see Figure 2), to which it will supply metal columns on preferential terms, if the latter also cooperates with the equipment manufacturing plant.

The financial results of the "Black Metal" Foundry OJSC for 2023 are briefly presented as follows:

- ✓ proceeds from sales: 300 million drams
- ✓ cost of sales: (200) million drams
- ✓ taxable profit: 100 million drams
- ✓ profit tax (18%): (18) million drams
- ✓ environmental fines: (30) million drams
- ✓ net profit: 52 million drams.

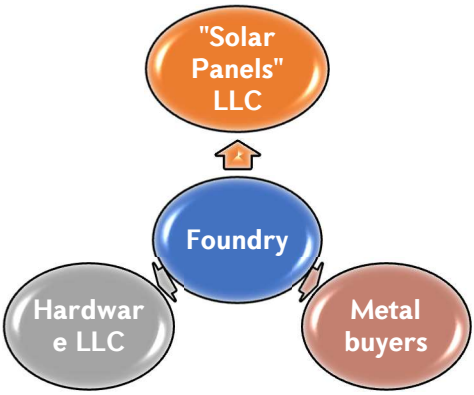


Figure 2. The short value chain of the "Black Metal" Foundry OJSC business model

Source: *Authors' own work*

In accordance with the requirement of the IFRS-S2 standard, the foundry will present scenario explanations of climate-related risks.

Scenario 1. "Green energy" is not used in the business value chain.

Scenario 2. "Green energy" is used in the business value chain.

In both scenarios, the formation of the financial results of the foundry in the short, medium and long term is presented in Table 2. as a disclosure of climate-related risks.

Disclosures according to the requirements of the IFRS-S2 standard.

The activities of "Black Metal" OJSC result in greenhouse gases being emitted into the atmosphere, for which environmental taxes are paid. Starting from 2024, BBB is adopting a sustainable development path by installing air filters in metal smelting technologies and using "green energy". Thus, climate-related environmental risks are being formed.

Table 2. Financial results trend in the case of scenarios of "Green Energy" use (million drams)

Source: *Authors' own work*

Indicators	2023	2024	2025	2026	2027	2028	2029	2030
FIRST SCENARIO								
Sales income	300	300	300	300	300	300	300	300
Cost of sales	(200)	(260)***	(260)	(260)	(260)	(260)	(260)	(260)
Profit before tax	100	40	40	40	40	40	40	40
Profit tax (18%)	(18)	(7,2)	(7,2)	(7,2)	(7,2)	(7,2)	(7,2)	(7,2)
Environmental penalties	(30)**	(27,5)	(20)	(15)	(12,5)	(7,5)	(5)	0
NET PROFIT	52	5,3	12,8	17,8	20,3	25,3	27,8	32,8
SECOND SCENARIO								
Sales income	300	306	306	306	306	306	306	306
Cost of sales	(200)	(263,6)	(263,6)	(263,6)	(263,6)	(263,6)	263,6	(200)
Profit before tax	100	42,4	42,4	42,4	42,4	42,4	42,4	106
Profit tax (18%)	(18)	(7,6)	(7,6)	(7,6)	(7,6)	(7,6)	(7,6)	(19)
Environmental penalties	(30)**	(27,5)	(20)	(15)	(12,5)	(7,5)	(5)	0
NET PROFIT	52	7,3	14,8	19,8	22,3	27,3	29,8	87

*300x1.02= 306, **60x0.5, 55x0.5 ***200+360/6, ****200+(360/6)x1.06

In particular, the company's net profit is sharply reduced due to the depreciation of expensive air filters (see table 2), which may negatively affect the future investment decisions of shareholders. However, on the other hand, when Black Metal OJSC considers the impact of its activities on climate change in the value chain of the business model, it turns out that if “green energy” is used within the framework of the partnership, then after 6 years there will be an opportunity to receive a grant from the state for air purification equipment, which will sharply increase the company's net profit.

Conclusion

The authors do not agree on what the main target of a sustainable development audit should be (Savastano & Tshughuryan, 2024). In particular, some of them believe that the cornerstone of the audit conclusion on sustainable development should be the assessment of the reliability of the information presented (Magon et al., 2018). The other part contradicts this thesis, arguing that expressing an opinion on the reliability of sustainable development information is difficult for financial auditors, since such information is multi-layered and relates not only to economic, but also to environmental, social and managerial aspects. Therefore, it is recommended that sustainable development audit reports be targeted at the corporate social responsibility performance undertaken by organizations (Tshughuryan & Savastano, 2024).

Therefore, it is recommended that sustainable development audit reports be targeted at the corporate social responsibility

performance undertaken by organizations (Tshughuryan & Savastano, 2024).

In our opinion, the audit conclusion related to the sustainable development of the business of organizations according to ESG principles should be formed in several main directions.

First of all, the importance of ensuring the organization's compliance with ESG principles is emphasized, which, in our opinion, is also a key direction in preparing an audit opinion on sustainable development. Stakeholders are interested in the extent to which the organization demonstrates a comprehensive approach to environmental, social and effective management improvement issues. In this regard, the auditor expresses an opinion on the firmness of the organization in following the ESG policy adopted.

In addition, we also consider the presentation of an opinion on the degree of implementation of corporate social responsibility as a component of the audit opinion on the organization's sustainable development. The auditor should present a credible position on the extent to which the organization has been consistent in fulfilling its social commitments, which is of particular interest to public stakeholders.

And finally, currently, the interpretations of the realization of sustainable development opportunities of organizations and the associated risks are of great importance, which are also included in currently published reports, also need audit assessments, and therefore will be subject to audit assurances in the conclusions.

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ESG ՍԿԶԲՈՒՆՔՆԵՐՈՎ ԳՈՐԾԱՐԱՐՈՒԹՅԱՆ ՀԱՇՎԵՏՎՈՒԹՅԱՆ ՀԻՄՆԱՀԱՐՑԵՐԸ ԱՈՒԴԻՏԻ ՀԱՄԱՏԵՔՍՏՈՒՄ

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Առևտրի գծով դոկտոր (Ph.D.), դոցենտ

Բանալի բառեր - կայուն զարգացում, աուդիտ աուդիտորական կարծիք, ESG սկզբունքներ, հաշվետվողականություն

Աուդիտը որպես գիտություն զարգացել է դարերի ընթացքում՝ հաղթահարելով ժամանակի պահանջները՝ անընդհատ ընդլայնելով իր գործառույթները: Ներկայումս աուդիտորական կազմակերպությունները բախվում է կայուն զարգացման տեղեկատվության հուսալիության գնահատման մարտահրավերներին: Մի կողմից, կազմակերպություններում հրապարակված կայուն զարգացման տեղեկատվությունը գործնականում դեռևս հստակորեն կարգավորված չէ, մյուս կողմից, ESG զարգացումների աուդիտորական մեկնաբանությունները ներկայումս սպասում են իրենց կարգաբերմանը:

Գործնականում կիրառության մեջ են կայուն զարգացմանը վերաբերող IFRS-S միջազգային ֆինանսական հաշվետվությունների ստանդարտները, որոնք հստակորեն սահմանում են տեղեկատվական պահանջները՝ նաև առնչվելով ESG սկզբունքներին համապատասխան գործող բիզնեսներին: Միևնույն ժամանակ, հարկ է նաև նշել, որ այն մոտեցումները, որոնցով գնահատվելու է նմանատիպ հաշվետվությունների հավաստիությունը, դեռևս չեն պարզաբանվել աուդիտի տեսանկյունից: Աուդիտի հաշվետվության ձևաչափի որոշումը նույնպես կարևոր է, քանի որ ESG հաշվետվությունը ներառում է ոչ միայն ֆինանսական, այլև ոչ ֆինանսական տեղեկատվություն:

Հոդվածում արվում են առաջարկություններ, որոնք ուղղված են կայուն զարգացման աուդիտի եզրակացությունների ձևավորման բարելավմանը, որոնք հնարավորություն են տալիս շահագրգիռ կողմերին ձևավորել ողջամիտ կարծիք կազմակերպությունների կողմից հրապարակված կայուն զարգացման տեղեկատվության վերաբերյալ և կայացնել հիմնավորված որոշումներ:

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