



# **Audit of sustainable development of agrarian business entities**

**Yakovenko Alla Oleksiivna**

*Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting and Taxation Odesa State Agrarian University (Ukraine)*



# Sustainable development of agriculture and rural areas:



*part of the global concept  
of sustainable development until 2030*

# Goals of the development of the agrarian sphere: the 2030 strategy

Національна економічна стратегія 2030

Візія • Вектори • Імплементация

- 1) provision of stimulating and advisory policy;
- 2) providing market players with quality infrastructure;
- 3) creation of conditions for manufacturers regarding the possibility of providing available material and technical resources;
- 4) balancing the production of high- and low-margin products to increase the profitability of the sector;
- 5) promotion of development and full supply of the market for the functioning of processing;
- 6) optimization of the product sales system on the domestic and foreign markets;
- 7) ensuring the production and export of safe and healthy agricultural and food products.



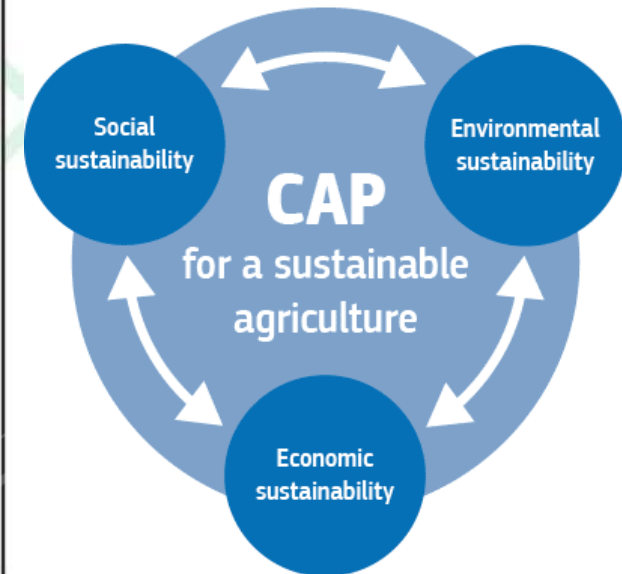
# Architecture of sustainable development of agriculture and rural areas



Achieving the goals of sustainable development

Transition to "ecosocial" architecture

**The main goal:** competitive agriculture and sustainable development of rural areas

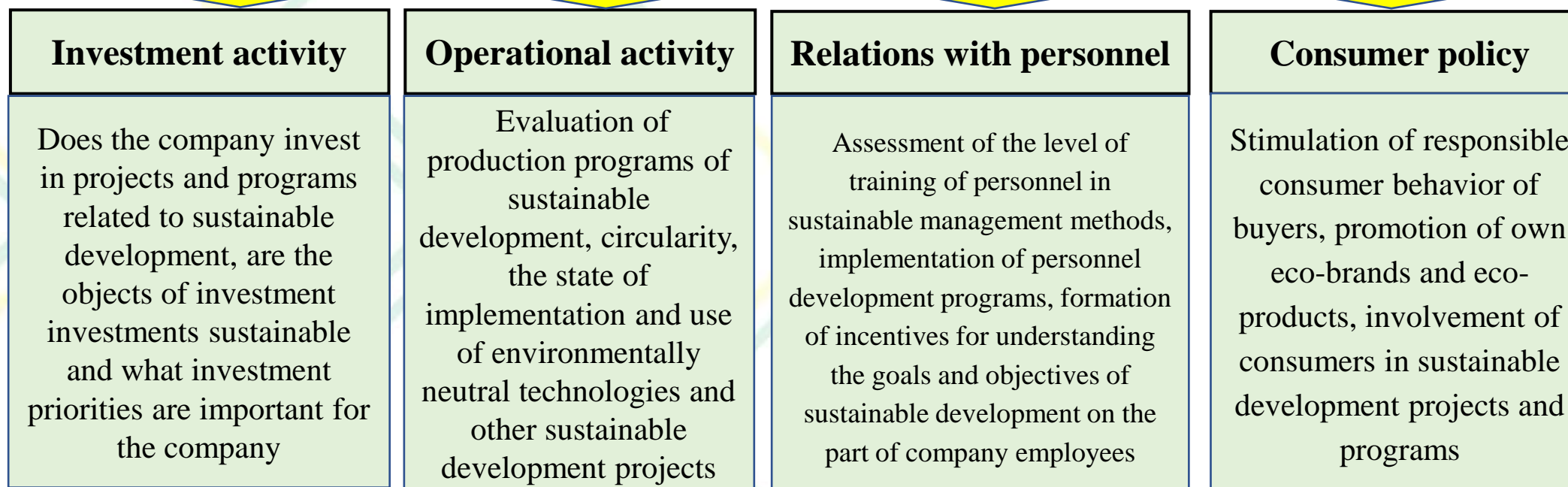






# The subject-object plane of the audit of sustainable development


## Audit of sustainable business development




**Assessment and confirmation of financial reporting and reporting on sustainable development**

**Increasing the level of trust in the company and business, achieving corporate and social goals and objectives**

# *Reporting on sustainable development*



The EU Corporate Sustainability Reporting Directive (CSRD) applies to all companies operating on regular markets, includes reporting on the green course of economic development and requires a mandatory audit for its reliability



About 91% of large companies provide sustainability reporting, of which 51% of companies provide relative confidence in the accuracy of such reporting, about 9% of companies provide guarantees of sustainability reporting that are confirmed by professional auditors  
(according to the International Federation of Accountants)

*Disclosure of information about sustainable development*

*Financial Statements*

*Non-financial reporting*

Contributes to the improvement of financial results, profitability of investments and growth of assets of the agricultural company

Increasing the level of profitability and increasing the value of socially responsible agribusiness

*Solving the global tasks of society*

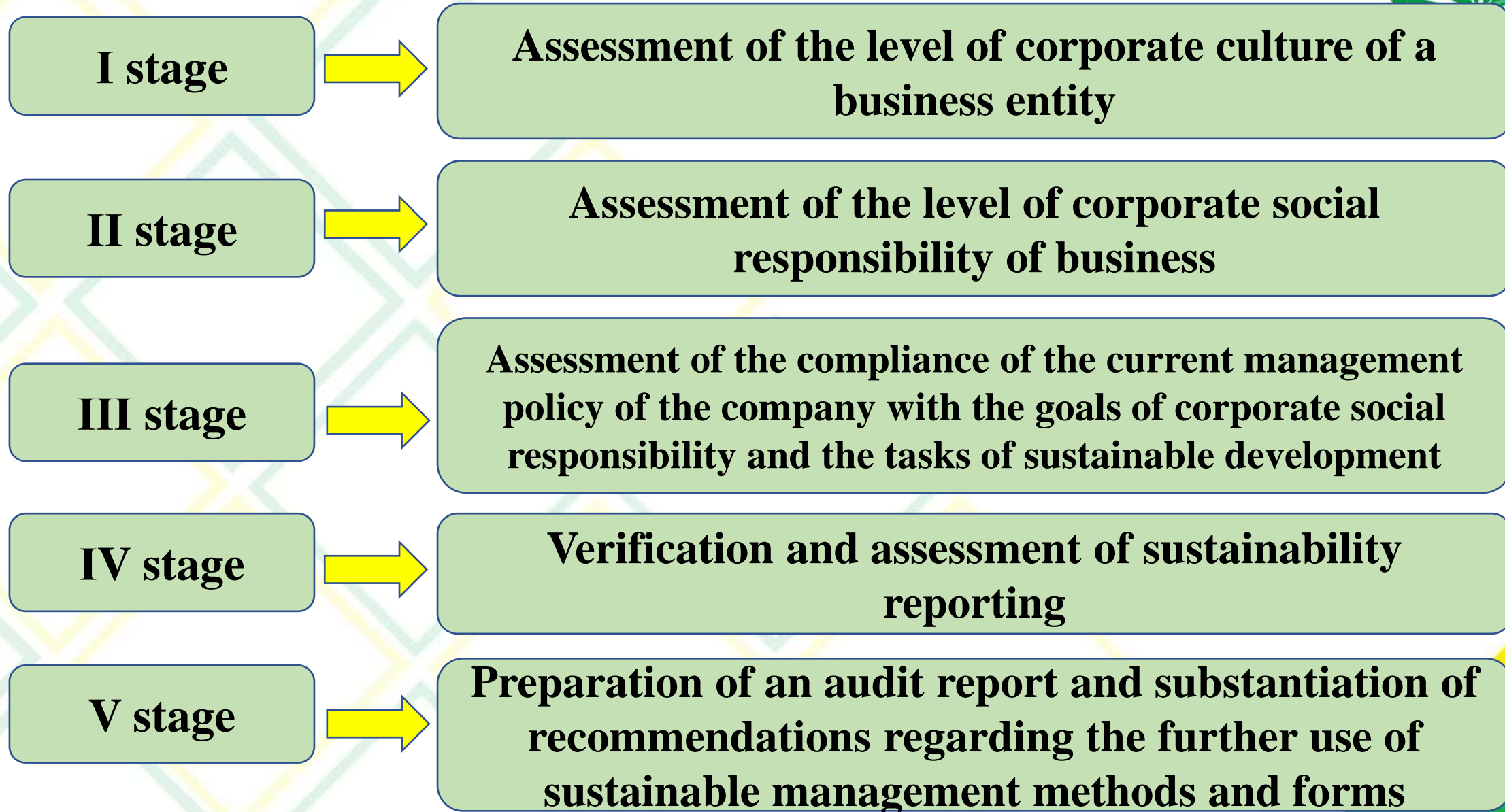
# Areas of internal audit of sustainable development:







# Stages of sustainable development audit



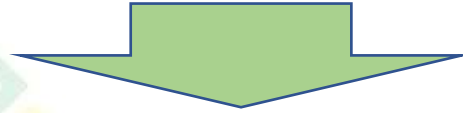


# The changing landscape of business disclosure: key trends

- increasing the number of companies that report on sustainable development;
- increasing the level of transparency of financial and non-financial reporting and the basis for assessing the level of materiality on the part of interested parties;
- increasing the number of reports related to climate risks;
- increasing the level of awareness of the risks of biodiversity loss;
- increasing the number of reports on social and management business risks



# Audit of sustainable development



A way to evaluate and convey to stakeholders the information that the company operates based on sustainable development



A tool for gaining strategic competitive advantages



**Thank you for attention!**