

An Introduction to the Concept of Environmental Audit: Indian Context

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Abstract : Phenomenal growth of population and industry exploits the environment in varied ways. Consequently, the greenhouse effect and other allied problems are threatening mankind the world over. Protection and up gradation of environment have, therefore, become the prime necessity all of mankind for the sustainable development of environment. People in humbler walks of life including the corporate citizens have become aware of the impacts of environmental pollution. Governments of various nations have entered the picture with laws and regulations to correct and cure the effects of present and past violations of environmental practices and to obstruct future violations of good environmental disciplines. In this perspective, environmental audit directs verification and validation to ensure that the various environmental laws are complied with and adequate care has been taken towards environmental protection and preservation. The discipline of environmental audit has experienced expressive development throughout the world. It examines the positive and negative effects of the activities of an enterprise on environment and provides an in-depth study of the company processes any growth in realizing long-term strategic goals. Environmental audit helps corporations assess its achievement, correct deficiencies and reduce risk to the health and improving safety. Environmental audit being a strong management tool should be administered by industry for its own self-assessment. Developed countries all over the globe have gone ahead in environment quantification; but unfortunately, there is a lack of awareness about pollution and environmental hazards among the common people in India. In the light of this situation, the conceptual analysis of this study is concerned with the rationale of environmental audit on the industry and the society as a whole and highlights the emerging dimensions in the auditing theory and practices. A modest attempt has been made to throw light on the recent development in environmental audit in developing nations like India and the problems associated with the implementation of environmental audit. The conceptual study also reflects that despite different obstacles, environmental audit is becoming an increasing aspect within the corporate sectors in India and lastly, conclusions along with suggestions have been offered to improve the current scenario.

Keywords : environmental audit, environmental hazards, environmental laws, environmental protection, environmental preservation

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