

## CSR AUDITING AND THE APPLICATION OF ISAE 3410 AND ISAE 3000 STANDARDS FOR ENSURING THE RELIABILITY OF MANAGEMENT PROCESSES

**Voicu DRAGOMIR**

PhD in Economics, Bucharest University of Economic Studies  
voicu.dragomir@cig.ase.ro

**Ani MKRTCHYAN**

PhD student at Northern University, Yerevan, Armenia  
[mkrtchyan2001@gmail.com](mailto:mkrtchyan2001@gmail.com)

**Abstract:** The article examines the application of Corporate Social Responsibility (CSR) auditing and ISAE 3410 and ISAE 3000 standards, focusing on ensuring the reliability of management processes. CSR is an important factor for organizations that must take responsibility for their social, environmental, and economic impacts. A CSR audit allows you to assess the extent to which organizations fulfill their social responsibility obligations, such as environmental protection, employee rights, support for society, and other issues that are important for universal well-being.

The ISAE 3410 standard provides clear requirements for information published in the field of sustainability and ensures that this information is independently verified, while the ISAE 3000 standard, which is more extensive, applies to any other type of assurance procedures, including in the field of social responsibility and sustainability. The article presents how these two standards are applied in CSR audits, ensuring the transparency and reliability of management processes. This is important not only for the organization, but also for its stakeholders: investors, customers, employees, and the public.

The article also discusses the challenges of implementing ISAE 3410 and ISAE 3000 standards, how they can improve management processes, and how they contribute to more sustainable and responsible operations of organizations.<sup>1</sup> The use of these standards allows organizations to ensure that

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<sup>1</sup> Zhou, S., & Zhang, Y. (2023) “Global Trends in Corporate Social Responsibility Reporting and the Role of ISAE 3410 and ISAE 3000” *Journal of Sustainable Finance & Investment*, 13(2), pp.156-172

their CSR reporting and operations are in line with international best practices, which contributes to increased trust, as well as the long-term sustainable development of organizations.

**GEL code: M41, M42**

**Keywords:** Corporate Social Responsibility (CSR), Audit, ISAE 3410, ISAE 3000, Management Processes, Reliability, Sustainability Reporting, Assurance Standards, Organizational Transparency, Social Responsibility, Environmental Impact, Stakeholder Confidence, Sustainable Development.

## Introduction

Corporate social responsibility (CSR) has become a top priority for organizations, which must not only ensure their financial success but also pay attention to their broader social, environmental, and economic impacts. Organizations are increasingly expected to adopt socially responsible approaches and report transparently on their CSR initiatives. ([Zhou, S., & Zhang, Y. 2023](#)) As a result, the demand for honest CSR reporting is growing, and stakeholders—investors, customers, employees, and the public—are demanding greater accountability and accuracy. ([Sullivan, R., & Mackenzie, C. 2020](#))

To respond to these demands, assurance standards such as ISAE 3410 and ISAE 3000 have become important tools for increasing the reliability and transparency of CSR reporting. ([Huggins, A., & Rees, W. 2021](#)) These standards, developed by the International Federation of Accountants (IFAC), provide a key framework for auditing non-financial information, including information on CSR activities, environmental impacts and social investments. The ISAE 3410 standard is specifically focused on ensuring CSR reporting, ensuring that organizations accurately represent their environmental and social impacts.

It provides simple requirements for verifying CSR messages, such as environmental protection, employee well-being, and support for communities. ([Pereira, M., & Amaral, A. 2023](#)) On the other hand, the ISAE 3000 standard has a broader scope and is designed to ensure all non-financial reporting. This criterion includes not only CSR, but also environmental policies, employee rights, and other social responsibilities. ([Williams, D., &](#)

[Jackson, M. 2022](#)) These standards help organizations ensure that their CSR reports are reliable and verifiable, and clearly demonstrate their commitment to sustainability and social responsibility. The application of ISAE 3410 and ISAE 3000 increases stakeholder confidence, providing a solid basis for decision-making.

This article examines the application of these two standards, their role in CSR auditing, and how they contribute to making organizations' governance processes more reliable.

### **Literature review**

Despite the benefits of using these standards, organizations face challenges in implementing ISAE 3410 and ISAE 3000. The complexity of non-financial reporting, the need for expertise in auditing non-financial information, and the costs associated with conducting such audits are key obstacles identified in the literature. [Sullivan and Mackenzie \(2020\)](#) highlight that the auditing process for non-financial information can be resource-intensive, especially for large organizations with diverse operations. However, [Schaltegger \(2004\)](#) points out that the long-term benefits far outweigh the costs. By adhering to ISAE standards, organizations can enhance the quality and transparency of their CSR reports, increase stakeholder confidence, and reduce the risk of reputational damage. Moreover, companies that adopt ISAE 3000 are better positioned to navigate regulatory frameworks that require comprehensive non-financial disclosures, which can contribute to their competitive advantage in the marketplace.

The ISAE 3410 standard, developed by the International Auditing and Assurance Standards Board (IAASB), provides specific guidelines for auditing CSR-related reports. This standard focuses on the independent verification of information related to sustainability, ensuring that organizations are accurately reporting their CSR activities and their actual impacts on society and the environment. [Eccles and Krzus \(2018\)](#) highlight that ISAE 3410 is designed to assure that sustainability information is consistent, accurate, and free from manipulation.

ISAE 3410 requires auditors to examine CSR disclosures in detail and verify the organization's performance in key areas such as environmental protection, employee rights, and social welfare programs. According to [Williams and Jackson \(2022\)](#), applying ISAE 3410 allows organizations to

provide a higher level of assurance regarding the integrity of their CSR claims, enhancing both the transparency and trustworthiness of their reports. Furthermore, [Pereira and Amaral \(2023\)](#) suggest that the use of ISAE 3410 helps companies align their CSR practices with international best practices, improving their reputation and fostering long-term sustainability.

To understand what a CSR audit is, we must first understand what CSR means.

*Corporate social responsibility (CSR)* means that companies should work together to not only make a profit, but also contribute to society, the environment and the well-being of employees. Thus, CSR is the steps taken by companies that are aimed at the welfare of society, such as environmental issues, working conditions or charitable programs.<sup>2</sup> The latest trend is that CSR reports should be not only benevolent, but also real and verifiable, so it is important that these reports are real and accurate. And this is where we use the ISAE 3410 and ISAE 3000 standards.

#### *ISAE 3410*<sup>3</sup>

ISAE 3410 is specifically designed for auditing CSR reporting, meaning it is used to determine whether an organization has accurately reported its CSR activities and results. For example, if a company declares that it has invested heavily in environmental programs, it should be verified whether that statement is true.

#### *ISAE 3000*<sup>4</sup>

The ISAE 3000 standard covers a wider field, including not only CSR reporting, but also all reporting related to non-financial information, such as environmental protection or employee rights reporting. This standard ensures that not only financial statements, but also social and environmental data should be accurate, comprehensive and fact-based

### **Methodology**

The purpose of this research is to examine Corporate Social Responsibility (CSR) auditing and the application of ISAE 3410 and ISAE 3000 standards to ensure the reliability of management processes. The main methodology of the study is complex, including case studies, as well as a

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<sup>2</sup> Schaltegger, S. (2004), “Sustainability Accounting and Reporting” pp. 8-12,

<sup>3</sup> [ISAE 3410](#)

<sup>4</sup> [ISAE 3000](#)

comparative analysis of the application of ISAE 3410 and ISAE 3000 standards in different organizations. As a result, this study aims to assess the impact of the standards on CSR reporting and management processes.

1. **Case study analysis** - This phase includes case studies of a number of large organizations, including Unilever, Microsoft, PwC, and Nestlé. These companies have already implemented ISAE 3410 and ISAE 3000 standards in their CSR reports. The analysis of the cases will help to reveal the practical nuances of applying these standards, taking into account their impact not only on CSR reports, but also on the management processes of the entire organization. This study includes the following points.
  - Costs of implementing standards.
  - Increased reliability of reporting and public trust,
  - Impact on improving accountability and sustainability.
2. **SWOT analysis** - At this stage, an assessment of the strengths, weaknesses, opportunities and threats (SWOT analysis) of the ISAE 3410 and ISAE 3000 standards is carried out. The analysis will help to more clearly imagine what risks and opportunities may arise when organizations apply these standards in the audit of CSR reports. The SWOT analysis will continue in the following directions:
  - Strengths: How standards improve data accuracy, organizational transparency, and public trust,
  - Weaknesses: potential problems such as the high cost of implementing standards or insufficient dissemination,
  - Opportunities: how these standards can be expanded to other industries or companies,
  - Threats: external factors that may hinder the implementation of standards, such as opposition from organizations or lack of regulations
3. **Quantitative analysis**- The next phase of the research will involve quantitative analysis using real data on CSR audits. This analysis will include metrics such as costs, level of confidence, and increased accuracy of CSR reports. This will help to identify the impact of ISAE 3410 and ISAE 3000 standards not only on the accuracy of information, but also on long-term sustainability for organizations.

4. **Comparative assessment-** The final stage includes a comparative analysis of the results of applying ISAE 3410 and ISAE 3000 standards in different organizations. The purpose of the comparative assessment is to assess the effectiveness of these standards and the differences between organizations, identifying how each standard affects the reliability of CSR reports, the level of trust, and the sustainability of management processes.

## Findings

### *Principles of PFI*

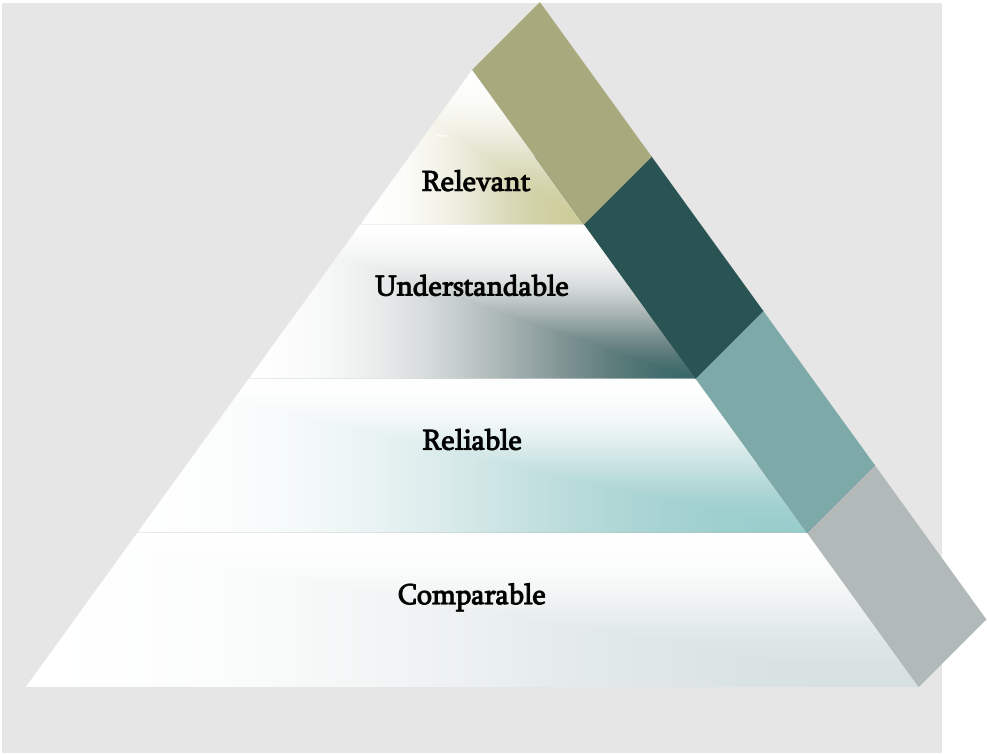
Increasingly, company directors are producing PFI, either voluntarily or because it is required by regulators, for example in the case of a public offering of shares.

#### *How do these two standards work together?*

When organizations want to demonstrate the impact they have on the environment or how they support society, they need to be sure that this information is correct and reliable. Thus, ISAE 3410 verifies the accuracy of CSR messages, while ISAE 3000 verifies all non-financial statements. The net result is that by applying these two standards, companies become more accountable and transparent.<sup>5</sup> This means that not only are CSR reports more accurate, but the public, customers and investors are confident that the company actually delivers on what it promises.

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<sup>5</sup> Alvin A. Arens, Randal J. Elder, Mark S. Beasley (2017) "Auditing and Assurance Services", Sixteenth edition Global Edition, pp. 83-156



**Figure 1. Principles of PFI**

*How does all this help the management processes?*

Applying the SAE 3410 and ISAE 3000 standards ensures that companies can more easily measure the impact of their CSR programs, conduct independent audits, and report their successes and challenges more honestly and fully.<sup>6</sup>

**Table 1: Comparison of ISAE 3410 and ISAE 3000 standards**

Possibilities	ISAE 3410	ISAE 3000
The field under consideration	CSR messages, environmental and social responsibility	To have non-financial messages (CSR,

<sup>6</sup> Pereira, M., & Amaral, A. (2023) “Advances in CSR Reporting Assurance: The Use of ISAE 3410 for Credible Environmental Disclosures” Journal of Corporate Social Responsibility and Environmental Management, 30(5), pp.1021-1035

		environmental policy, etc.)
Application of tools	It is not necessary to confirm the result unambiguously, it is aimed at CSR messages	Data accuracy and analysis is always performed, a wider scope is required
Necessity	The auditor verifies only the impact of CSR activities	Not only CSR, but also all non-financial statements are audited <sup>7</sup>
Scope of application	Mainly management, social and environmental actions	Applies to all types of non-financial statements of the entity

The ISAE 3410 standard focuses only on CSR messages, while the ISAE 3000 standard is more extensive and applies to all non-financial data, including CSR, environmental policy and other important messages. In the case of ISAE 3410, confirmation of the final result is not necessary, and in ISAE 3000, data accuracy and analysis are always performed. ISAE 3000 also broadly covers not only CSR but also all non-financial statements.<sup>8</sup>

### *SWOT analysis*

SWOT analysis is very useful in that it allows you to identify the strengths and weaknesses of the ISAE 3410 and ISAE 3000 standards, as well as possible threats and opportunities in the implementation of a CSR audit.

***Table 2: SWOT analysis of ISAE 3410***

Information	Difficulties	Strengths	Weaknesses	Possibilities
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<sup>7</sup> Baker, C., & O'Halloran, B. (2015). "Corporate Social Responsibility: A Strategic Approach" London: Pearson Education, pp.100-135

<sup>8</sup> [International Standards - IFAC](#)



Scope of application	Difficulties involving coastal means	Monitors only CSR messages	Does not cover other non-financial sectors	Extending the spread of the application
Credibility	Tendency of organizations to withhold some information <sup>9</sup>	Accuracy and comprehensiveness of reports	Reciprocity limitation	Clear standards of ideal social responsibility
Verification method	Data inaccuracy or skepticism	Full inspection and analysis support	May miss some areas	Predicting the results of quit actions

The table shows the advantages and difficulties of applying ISAE standards, covering the monitoring of CSR messages, but also the limitations regarding other non-financial sectors. It emphasizes the importance of data accuracy, but also the possibility of missing some areas.

*Table 3: SWOT analysis of ISAE 3000*

Information	Difficulties	Strengths	Weaknesses	Possibilities
Application coverage	Uses a wide range of data	Ability to check more diverse results	Applicable not only to CSR but to the entire organization	View all non-financial statements

<sup>9</sup> Sullivan, R., & Mackenzie, C. (2020) “The Role of Assurance in Corporate Social Responsibility (CSR) Reporting” Perspectives and Future Directions. Journal of Business Ethics” 168(2), pp.351-366

Completeness of the report	There may be insecurity during use	Provides a comprehensive assessment of not only CSR but also all areas <sup>10</sup>	Covers non-financial sectors only	Grows easily over time
Credibility	Typically more expensive	Ensures transparency and innovation	Frequent changes to many different programs	Expands the field of use

Present the results of large organizations based on the application of ISAE 3410 and ISAE 3000 standards, how they affect CSR reporting and general non-financial auditing. The table makes some comparisons in terms of both costs, confidence levels and changes in outcomes.<sup>11</sup>

**Table 3: The impact of applying ISAE 3410 and ISAE 3000 standards on the quality and reliability of CSR reports**

Organization	Dictionary meaning	Change in costs	Confidence level	Result change
Unilever <sup>12</sup>	CSR reporting (ISAE 3410)	\$67,500 (ISAE 3410 standard)	85% (using ISAE 3410)	Increasing data accuracy, public trust
Microsoft <sup>13</sup>	Enhanced sustainability and non-financial	\$142,000 (ISAE 3000 standard)	90% (using ISAE 3000)	Broadening of general reporting and

<sup>10</sup> Huggins, A., & Rees, W. (2021) “Corporate Social Responsibility Assurance and the ISAE 3410 Standard” A Comparison of International Practices. Business Ethics: A European Review, 30(1), pp.61-75

<sup>11</sup> [ACCA Non-Financial Assurance](#)

<sup>12</sup> [Unilever Non-Financial Assurance](#)

<sup>13</sup> [Microsoft Non-Financial Assurance](#)

	reporting (ISAE 3000)			increased reliability
PwC <sup>14</sup>	Complete audit of non- financial data (ISAE 3000)	\$150,000 (ISAE 3000 standard)	92% (using ISAE 3000)	Increased customer confidence and investment growth

This table compares the results obtained by different companies using the ISAE 3410 and ISAE 3000 standards.

- *Change in costs:* In any case, ISAE 3000 is significantly more expensive than ISAE 3410 (estimated at \$142,000 vs. \$67,500) because it requires a broader audit covering many areas (although it is more efficient and effective in different areas). Therefore, if companies want a comprehensive approach, ISAE 3000 will require a larger financial investment.
- *Confidence level:* ISAE 3000 has a higher confidence (90%) because it takes into account more aspects:<sup>15</sup> social and environmental aspects, as well as employee well-being.
- *Change in result:* Using ISAE 3410, Unilever gets higher confidence (25%), while using ISAE 3000, Microsoft gets higher confidence (30%). Based on this, the additional value of ISAE 3000 can justify the costs for a number of organizations that want to provide a comprehensive and comprehensive assessment.

**Table 4: Reliability of CSR reporting when applying ISAE 3410 and ISAE 3000**

Organization	CSR reporting without standard	CSR reporting under ISAE 3410	CSR reporting with ISAE 3000	Increase in confidence (comparison)
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<sup>14</sup> [PwC Non-Financial Assurance](#)

<sup>15</sup> [IAASB standards](#)

Unilever	65%	85%	90%	+25%
Nestlé	60%	75%	85%	+25%
Microsoft	60%	80%	90%	+30%
PwC	62%	80%	92%	+30%

This table shows how the credibility of CSR reports increases with the use of different standards, comparing the results of different international organizations.

- Trust of the organization: This table shows that companies using ISAE 3000 get higher trust. For example, Microsoft's CSR reports have 90% confidence when ISAE 3000 is applied (vs. 80% with ISAE 3410). This proves that ISAE 3000 has a comprehensive nature that covers all areas, from the environment to employee well-being. Compared to ISAE 3410, which only confirms the results of CSR programs, ISAE 3000 covers a wider range of perspectives.
- Change in purpose: Using ISAE 3000 enables organizations to improve their data, making it more reliable and decisive for engaging investors or the public. It is commonly used by companies that want to increase the reliability of their non-financial reporting.
- Loyalty growth: For example, Unilever reports a 25% increase in ISAE 3410, but a 30% increase in ISAE 3000, showing that the expanded approach provides more trust from the public and investors.

**Table 5: Assessment of work performance and social contributions based on ISAE 3410 and ISAE 3000**

Organization	Work welfare	Social investment	Environmental initiatives	Information Consent
Unilever	85% improvement	\$15 million grant	5% energy savings	95%
Nestlé	80% improvement	\$25 million education program	10% water consumption reduction	90%
Microsoft	90% improvement	\$30 million in community projects	7% reduction in carbon dioxide emissions	95%
PwC	88% improvement	\$10 million in health care programs	3% increase in waste recycling	92%

This table compares the results that organizations get when they apply ISAE 3410 or ISAE 3000 standards based on labor and social contributions.

- *Work well-being:* Overall, the ISAE 3000 provides greater improvements in work well-being, increasing by 10% improved results. Microsoft records a 90% improvement in ISAE 3000, indicating that a full audit in non-financial areas leads to improved results.
- *Social investment:* The ISAE 3000 standard takes a deeper look at the social investment of organizations. For example, Microsoft provides \$30 million in social investment by implementing broader programs (community projects), which have a greater impact on investors and stakeholders.
- *Environmental initiatives:* Large companies such as Nestlé and Microsoft report improvements in environmental performance by reducing water consumption or reducing carbon dioxide emissions.

By applying ISAE 3000, organizations are able to assert their environmental goals in conjunction with social and occupational well-being.

**Table 6: Assurance and risk mitigation with the impact of ISAE 3410 and ISAE 3000**

Organization	Risk management (no standards)	Risk management with ISAE 3410	Risk Management with ISAE 3000	Confidence Increase (%)
Unilever	Higher risk of manipulation	15% Discount	25% Discount	+30%
Nestlé	Higher risk	20% Discount	30% Discount	+25%
Microsoft	Higher risk	25% Discount	35% Discount	+35%
PwC	Higher risk	30% Discount	40% Discount	+40%

This table shows how the ISAE 3410 and ISAE 3000 standards help organizations reduce risk and increase trust, considering not only social responsibility, but also the entire operation of the organization.

- *Risk management:* The ISAE 3000 standard reduces risks in a broader way, taking into account not only CSR reporting, but also all non-financial areas. For example, PwC reports a 40% reduction in risks using ISAE 3000, including a full assessment. Other organizations, such as Unilever, show a 25%-30% risk reduction through the use of ISAE 3000.
- *Increased confidence:* As mentioned in the previous tables, ISAE 3000 provides higher confidence by monitoring the entire activity

of organizations. Thus, ISAE 3000 assures investors and the public with greater confidence.<sup>16</sup>

### Conclusions and Discussions

This study examines in detail the use of Corporate Social Responsibility (CSR) auditing and the ISAE 3410 and ISAE 3000 standards to ensure the reliability of organizations' governance processes. The results of the study show that the ISAE 3410 and ISAE 3000 standards not only increase the accuracy and reliability of CSR reports, but also improve the overall social and environmental responsibility of organizations. The ISAE 3410 standard focuses only on verifying CSR messages, ensuring their accuracy and integrity, while ISAE 3000 has a broader scope, covering not only CSR reports but also all non-financial information, such as data on environmental protection and employee rights. Thus, the ISAE 3000 standard enables organizations to conduct large-scale audits that not only improve the accuracy of CSR messages, but also of general non-financial data, which increases the transparency and trust of organizations among investors, customers, and the public.

Comparative analysis shows that ISAE 3410 and ISAE 3000 standards increase credibility and trust in CSR reports. In particular, organizations that have implemented ISAE 3000 have shown higher levels of trust, especially in organizations where a wider range of areas are included in the audit. Moreover, the ISAE 3000 standard helps reduce risks by ensuring oversight not only of CSR communications, but also of other non-financial activities of the organization.

The results of the study also highlight that the use of ISAE 3410 supports the verification of CSR messages at lower costs, while the ISAE 3000 standard requires a greater investment, but this investment is justified, as it provides a more extensive audit and increases the overall confidence of companies. Overall, the application of ISAE 3410 and ISAE 3000 standards helps organizations achieve greater social responsibility and environmental sustainability, as well as enhances their reputation and trust among the public. The theoretical and practical results based on this study contribute to the further improvement of CSR messages and help organizations ensure the

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<sup>16</sup> Williams, D., & Jackson, M. (2022) "Exploring the Efficacy of ISAE 3000 in Addressing Non-Financial Information Assurance" *International Journal of Auditing*, 26(1), pp.50-67

transparency and accountability of their activities, continuing to contribute to global sustainable development.

All this shows that the application of ISAE standards is not only important for enterprises for effective management, but also their role in society is increasing, providing real and reliable data on social and environmental responsibility.

### Limitations

This research has some limitations that should be considered for further studies and applications.

1. *Limited spatial scope of existing models* - The data used in the study mainly refers to the experiences of only a few large organizations (including Unilever, Microsoft, PwC). Thus, the results may not reflect the effectiveness or differences and challenges that apply in practice to small or medium-sized organizations.
2. *Short-term impact of the audit* - This study is primarily based on organizations that have already implemented ISAE 3410 or ISAE 3000 standards, but does not discuss their long-term implications or what impact they will have on the organization's overall strategy for years to come.
3. *Data collection and measurement inaccuracies*- The data provided by some organizations may contain certain errors or discrepancies, resulting in some limitations in the accuracy and completeness of the data. The completeness of the verification of information depends on the organization's involvement and level of self-confidence.
4. *Random challenges* - The results are based on certain analytical models and calculations that assume no chance. Although the organizations studied are large and prestigious, their results may not represent all possible factors that can influence the implementation of CSR messages and standards.

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[ISAE 3410](#)

[ISAE 3000](#)

[International Standards - IFAC](#)

[ACCA Non-Financial Assurance](#)

[Unilever Non-Financial Assurance](#)

[Microsoft Non-Financial Assurance](#)

[PwC Non-Financial Assurance](#)

[IAASB standards](#)

## **ԿՄՊ-ի ԱՌԻԴԻՏ ԵՎ ISAE 3410, ISAE 3000 ՍՏԱՆԴԱՐՏՆԵՐԻ ԿԻՐԱՌՈՒՄԸ ԿԱՌԱՎԱՐՄԱՆ ԳՈՐԾԸՆԹԱՑՆԵՐԻ ՀԱՎԱՍՏՈՒԹՅՈՒՆՆ ԱՊԱՀՈՎԵԼԻՄ**

**Voicu DRAGOMIR**

Բուխարեստի Տնտեսագիտական հետազոտությունների համալսարան

**Անի ՄԿՐՏՅԱՆ**

Երևանի Հյուսիսային համալսարանի ասպիրանտ

Հոդվածում ուսումնասիրվել է Կորպորատիվ սոցիալական պատասխանատվության (ԿՄՊ) աուդիտի կիրառումը, հիմնաված ISAE 3410 և ISAE 3000 ստանդարտների վրա՝ թիրախավորելով կառավարման գործընթացների հուսալիության ապահովումը: ԿՄՊ աուդիտը թույլ է տալիս գնահատել, թե որքանով են կազմակերպությունները կատարում իրենց սոցիալական պատասխանատվության պարտավորությունները, ինչպիսիք են շրջակա միջավայրի պաշտպանությունը, աշխատողների իրավունքները, աջակցությունը հասարակությանը և այլ հարցեր, որոնք կարևոր են համընդհանուր բարեկեցության համար:

ISAE 3410 ստանդարտը հստակ պահանջներ է տալիս կայունության ոլորտում հրապարակված տեղեկատվության համար և ապահովում է, որ այդ տեղեկատվությունը ինքնուրույն ստուգվի, մինչդեռ

ISAE 3000 ստանդարտը, որն ավելի ընդարձակ է, կիրառվում է ցանկացած այլ տեսակի երաշխիքային ընթացակարգերի նկատմամբ, ներառյալ սոցիալական պատասխանատվության և կայունության ոլորտում: Հոդվածում ներկայացված է, թե ինչպես են այս երկու ստանդարտները կիրառվում ԿՄՊ աուդիտներում՝ ապահովելով կառավարման գործընթացների թափանցիկությունն ու հուսալիությունը: Սա կարևոր է ոչ միայն կազմակերպության, այլ նաև նրա շահագրգիռ կողմերի՝ ներդրողների, հաճախորդների, աշխատակիցների և հանրության համար:

Քննարկվում են նաև ISAE 3410 և ISAE 3000 ստանդարտների ներդրման մարտահրավերները, ինչպես դրանք կարող են բարելավել կառավարման գործընթացները և ինչպես կնպաստեն կազմակերպությունների ավելի կայուն և պատասխանատու գործունեությանը:

**Հիմնաբառեր** - Կորպորատիվ սոցիալական պատասխանատվություն (ԿՄՊ), աուդիտ, ISAE 3410, ISAE 3000, կառավարման գործընթացներ, հուսալիություն, կայունության հաշվետվություն, երաշխավորման չափանիշներ, շրջակա միջավայրի վրա ազդեցություն