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The International Standard on Sustainability Assurance (ISSA) 5000. The Assessment of Sustainability and Financial Performance of Business Entities in the Practice of Auditing Firms

The article is devoted to important issues of implementing verification schemes for sustainability reporting (SR) in the practice of auditing firms on the basis of the International Standard on Sustainability Assurance (ISSA) 5000. The authors demonstrate that ISSA 5000 is a standard containing strict requirements and technical recommendations on SR assessment; it is characterized by universality, professional flexibility and focus on building trust with SR users. ISSA 5000 applies to verifications of SR, compiled on the basis of the norms such as Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), the European Sustainability Reporting Standards (ESRS), etc. Directive (EU) 2022/2464 regulating corporate SR has extended the requirements to its compilation and verification. ISSA 5000 is a comprehensive standard applied to engagements on both material and limited assurance on the sustainability-related information. ISSA 5000 offers the framework for phasing SR verifications. Based on it, the authors defined five phases: (i) acceptance of customer and engagement, determining the subject of auditor's attention (environmental issues, social dimensions and governance, SR assessment criteria); (ii) risk assessment and planning of verification; (iii) collection of evidence; (iv) preparation of the independent practitioner's reporting, containing the report for management staff (communication to management staff), and the report on limited or material assurance. It is demonstrated that an auditor / an independent practitioner, when collecting the evidence, must assess the business entity's sustainability, the financial sustainability in particular. The following procedures are applied in international practices in assessing the disclosed information on sustainability: stakeholder interviews; consideration of complaints; using external ranks of business performance; comparative analysis. However, normative documents on sustainability assessment do not provide a set of assessment indicators. Therefore, the author proposed to assess key components (such as environmental sustainability, economic sustainability and its social dimensions, business management, e. g. technical sustainability issues) using a set of coefficients. These coefficients include: trends in the environmental tax paid by Ukrainian businesses; carbon footprint; energy efficiency coefficient; waste recovery rate; dynamics of tax revenues (estimates of the total taxes – nationwide, local taxes and fees – paid by a business entity in the reporting and previous period; their allocation, e. g. on financing privileges for job creation); coefficients measuring technical sustainability. It is proposed that the financial sustainability assessment be performed by financial analysis methods. The assessment of sustainability and financial resilience of a business entity allows for insights into the actual situation with SR. It is demonstrated that the auditing firms that have learnt and implemented ISSA 5000 requirements would have additional competitive advantages in the present-day dynamic environment, whereas verifications of SR reporting enhance the corporate reputation of business entities.

Key words: *International Standard on Sustainability Assurance 5000, sustainability reporting, standards, audit, assurance engagements, limited assurances, material assurance, users, financial resilience.*

Introduction. The sustainable development globalized world. The transparency and reliability has become a priority issue for business, community of information about achievements in this field and governments of all the countries in the modern is critically important in building the trust with

stakeholders. To meet information needs of users of sustainability reporting, the International Auditing and Assurance Standards Board (IAASB) has developed the International Standard for Sustainability Assurance 5000 (ISSA 5000). This standard regulates the performance of engagements on material and limited assurance on information about the sustainable development [1]. ISSA 5000 lays out general principles allowing professionals to perform assurance engagements in the sustainable development field irrespective of the chosen reporting system. According to the developers, ISSA 5000 has the following set of distinctive characteristics:

- universality: ISSA 5000 is applicable for any category of assurance engagements in the sustainable development field;
- professional neutrality and flexibility: ISSA 5000 can be used by auditors, professional accountants, and other specialists;
- maintaining the trust: ISSA 5000 is designed to increase the trust in non-financial sustainability reporting with investors, regulators and other stakeholders.

Unlike the traditional standards of audit, ISSA 5000 is focused on assurance engagements on information about the sustainable development. The compliance with international principles of sustainability reporting makes it compatible with the already approved standards such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), the European Sustainability Reporting Standards (ESRS), or with the integrated reporting standards of The International Integrated Reporting Council (IIRC). ISSA 5000 is designed for the assessment of environmental, social and governance dimensions.

ISSA 5000 is expected to be enforced in 15 December 2026. Prior to this date, auditors and independent practitioners have to learn its requirements pertaining to their work, and to prepare for passing of necessary exams.

Literature review. ISSA 5000 is designed for the review of sustainability reporting (SR), compiled on the basis of relevant international standards. Analysis of these international reporting standards has been subject of research by domestic and foreign specialists. Sh. Omarov explored mechanisms of sustainable development governance, analyzed the legislative framework of Ukraine and compared it with practices of other countries like Denmark, Norway, Germany. He elaborated on the specifics of interpretation of the notion “sustainable development” in the Ukrainian law, the role of civil society institutes in promoting the sustainable development, which helps understand how various countries view the implementation of the sustainable development concept and what lessons can be learnt by Ukraine [2].

Key tendencies in SR standardization at international level were explored by I. Makarenko and colleagues. They put emphasis on the following aspects:

- the significance of SR: the authors underlined the importance of SR as a tool for highlighting environmental, social and economic dimensions of company operation;
- international experience: the analysis covered approaches to SR standardization across countries, including regulatory requirements and prevailing systems of standards;
- the expediency of using the standards regulating the procedure of SR audit: the basic standards laying out the procedure of SR audit are AA1000 Assurance Standard (AA1000 AS) and Assurance Engagements Other Than Audit or Reviews of Historical Financial Information (ISAE 3000 (Revised)); results of a comparative analysis of the abovementioned standards made the authors recognize that AA1000 AS had more potential advantages relative to ISAE 3000 (Revised);
- quality and comparability of SR: the emphasis is put on the necessity to ensure the quality, comparability and independent verification of SR, to meet information needs of stakeholders;
- recommendations for Ukraine: improvements in the SR regulation and standardization are proposed in view of the international practices [3; 4].

It should be noted that the enforcement of ISSA 5000 makes AA1000 AS and ISAE 3000 (Revised) inapplicable in the assurance engagements on SR.

O. Dziuba gives a review of the current practice of SR audit in Ukraine, including the existing standards and approaches, main problems faced by auditors such as lack of clear regulatory requirements and shortage of skilled professionals; compares the Ukrainian practice with international standards such as ISAE 3000 (Revised), and analyses the possibilities of their adaptation in Ukraine. The author proposes recommendations on improvements of SR audit, including harmonization with European standards and development of professional education [5]. This opinion cannot be fully accepted, given that the obligations on providing assurance on the sustainability information are enshrined in ISSA 5000.

The current performance of SR in Ukraine and its compliance with the European standards was discussed by S. Korol, S. Semenova & M. Kurbet. The authors put emphasis on the importance of transparency in SR as a premise for building the corporate social responsibility. Also, they drew attention to the necessity of engaging small and medium business in the process of SR, and proposed improvements in the public policy and support to the business sector in implementing SR [6].

Ye. Kurilov, an expert in taxation law and transfer pricing, investigated the impact of European

directives on the implementation of SR in Ukraine [7]. The main issues he elaborated on were as follows:

1. European directives: a detailed review of Directive (EU) 2022/2464 establishing the requirements to corporate SR and comprehensive review of corporate resilience [8].

2. The impact on the Ukrainian law: is was determined what effects Directive (EU) 2022/2464 had for the adaptation of the Ukrainian law to the European standards, in particular through the SR Implementation Strategy.

3. Challenges for business: emphasis was made on the administrative burden to be laid on Ukrainian companies, especially given the economic troubles encountered by them.

4. European Sustainability Reporting Standards (ESRS): the role of ESRS summing up the information that must be disclosed by companies in the environmental, social and governance dimension was determined.

Ye. Kurilov proposes the steps towards preparing Ukrainian companies to the implementation of new reporting forms, and recommendations for the government on how to reduce the burden on the business sector [7].

The far-reaching Directive (EU) 2022/2464 is not confined to SR and information disclosure by companies [8]. Business management can use it to make resilience a reference point for the strategy and to reveal opportunities for value creation.

E.-L. Fang, P. Gassmann, K. O'Connell & N. Picard observe that managers taking business decisions with reference to resilience factors must have detailed data on resilience in operative access, and that the managers' trust in these data has to be similar to their trust in financial data. The authors draw attention to a high skepticism displayed by SR users. According to an interview of investors, 87% of respondents say they view corporate reports as greenwashing. Greenwashing is a term referring to practices of companies or organizations seeking to create a false impression of their environmental responsibility and resilience. But the authors see a reason for the expectation that data on sustainability and SR will improve. It was prior to the enforcement of Directive (EU) 2022/2464 that some countries fixed or extended the requirements to SR, especially the external requirements to certification of auditors / independent practitioners. It could be said that Directive (EU) 2022/2464 rises the bar of requirements on reporting and verification of reports. The companies falling under Directive (EU) 2022/2464 must confirm SR, disclosure of information on resilience by an external party by providing a limited or material assurance in a way required for the assurance engagements. The augmented trust is supposed to help managers, boards of directors and investors participate in more significant discussions and to take more informed decisions in the sustainable development field [9].

Assessing the quality of SR, N. Sebrina, S. Taqwa, M. Afriyenti & D. Septiari used disclosure of three main positions (economic, environmental and social) and content analysis of SR quality on the basis of GRI standards for quality measurement: clarity and accuracy; timeliness and expediency; comparability and reliability, which, in general, helps meet information needs of SR users [10].

In spite of a great many publications about the norms enshrined in Directive (EU) 2022/2464, studies focused on SR verification by an auditor or an independent practitioner in compliance with ISSA 5000 are virtually nonexistent. However, the importance of SR verification is an urgent need evident for the users.

The article's objective is to critically review the main provisions of ISSA 5000, with evaluating its impact on the reporting transparency, to ensure the trust in sustainability data.

Research results and their discussion. The importance of SR verification stems from several fundamental premises:

1. Stakeholder trust: SRs of auditors/practitioners are supposed to assure investors, clients and regulators that the information is reliable and accurate.

2. Compliance with normative requirements: pursuant to Directive (EU) 2022/2464, companies must guarantee that their reports are consistent with established standards and verifiable.

3. Constant improvement: SRs of auditors / practitioners are supposed to provide practical recommendations to companies about improvements in sustainability-related practices and governance.

4. Risk reduction: a verification of data helps identify mistakes or inconsistencies that may affect the transparency of reporting and the company's reputation.

The procedure of SR verification consists of several phases: each is designed to assure that SR of auditors / practitioners is complete and accurate, and that it is compliant with the circumstances of business operation (Table 1, compiled on the basis of [1]).

Following the European rules, SR verification can be carried out by:

- auditors / auditing firms engaged in the audit of annual corporate reports;
- auditors / auditing firms not engaged in the audit of annual corporate reports;
- independent practitioners.

The abovementioned entities must comply with the normative requirements to ethics, confidentiality and engagement quality control, must be recorded in the official register of auditors / independent practitioners.

The subject of auditor's / independent practitioner's attention in time of SR verification is issues grouped in Table 2 (compiled on the basis of [1; 8; 11]).

Table 1

Verification phases for sustainability reporting

Phase	Procedure
I phase: Primary	Acceptance of client and engagement: determining the verification coverage (subject of the auditor's / independent practitioner's attention), the objective of report on SR, its scope and terms of submission, assessment criteria (it is important to establish the standards by which SR was compiled (GRI, SASB, ESRS, TIRC, etc.))
II phase: Risk assessment and planning of verification	Analysis of the provided data, requests to key management staff, observations and reviews of confirming and administrative documents, identification of the risk-exposed spheres or potential inconsistencies, determining the methods, procedures (techniques) to be used in collecting the evidence
III phase: Collection of evidence on SR	Comprehensive reviews of reporting data and processes involved in SR, informing any type of discrepancies to the client for correcting them before handing over the final report
IV phase: Preparation of report on SR	Reporting: a) Report for management staff, containing information on the performance of internal management and control, the identified discrepancies between SR and the established assessment criteria (communication to the management); b) Report on limited or material assurance on SR

Table 2

Examples of issues for disclosure in sustainability reporting and their components that are subject of auditor's / independent practitioner's attention

Issues	Components of issues
Environmental issues: • Climate, including emissions. • Energy, e. g. type of energy and consumption. • Water and drains such as water consumption and water discharge. • Biodiversity, e. g. the impact on biodiversity or habitat that are protected or rehabilitated	• Analysis of the impact of a particular issue, with assessing the level of impact on the business entity's operation and the environment. • Strategy and business model of the business entity. • Risks and opportunities. • Innovations for identification of risks and opportunities. • Financial effect resulting from risks and opportunities. • Management aimed to mitigate the risks. • Corporate management. • Markers and key performance indicators of the business entity. • Objectives of the business entity. • Internal control over monitoring and risk management. • Analysis of sustainability-related scenarios
Social dimensions: • Labor practices, e. g. the diversity and levels of opportunities, training and education; labor protection and safety. • Respect of human rights by a business entity, relations of a business entity with communities, assessment of the impact of business entity's development programs on the development of communities and territories where this business entity operates. • Health and safety of employees, buyers, customers	
Governance: • Monitoring, governance and oversight of sustainable development issues and their impact	

An auditor / a practitioner, when collecting the evidence, must assess the sustainability of the business entity, its financial resilience in particular. The sustainability analysis (or the resilience analysis) includes the assessment of processes, decisions or governance systems from the perspective of their ability to remain effective, stable and environmentally balanced in a prolonged time. Depending on the context, it covers various dimensions, but the key components are as follows:

- environmental sustainability;
- economic sustainability and its social dimensions;
- business management, including one specific to technical sustainability issues.

Commission Delegated Regulation (EU) 2023/2772 (referred to hereinafter as Regulations

2772), supplementing the Directive 2013/34/EU of the European Parliament and of the Council on sustainability standards, determines that some information on the sustainable development shall be provided in the form of explanations or projections. Such information disclosure can be confirmed by truthful presentations based on facts, e. g. strategies, plans and risks analysis of the company. To help users decide if such information should be used, a company must describe the main assumptions and methods of obtaining information, as well as other factors providing the evidence that the information reflects actual plans or decisions adopted by the company [11]. The auditor must verify the adequacy of assumptions and methods applied by the business entity when compiling SR. The company is obliged to publish a reliable and (if applicable) quantitative analysis of

the resilience, including the method of analysis and time horizons considered when compiling SR. The time horizon as referred to in ESRS, and in ESRS1 “General Requirements” in particular, means that the reporting period for SR should be aligned with the reporting period of financial reporting, and that SR can contain projected indicators for a medium-term period (shorter than five years) and for a long-term period (longer than five years).

When providing quantitative information, a company can disclose selected totals or ranges of totals, e. g. changes in sustainability-related material impacts, risks and opportunities compared with the previous reporting period, and specifications (disclosure) of the impacts, risks and opportunities covered by ESRS 2 “General Disclosures” [11].

For example, a company has to describe the resilience of its strategy and business model to climate change. This description must contain the following:

- a) resilience analysis;
- b) data showing how and when the resilience analysis was carried out, including the analysis of climate scenarios, as required by ESRS 2;
- c) results of the resilience analysis, including the results obtained by scenario-based method.

If a company makes the conclusion that climate change is not material for its operation, it will skip all the requirements on disclosure of information on climate change; but the company must publish a detailed substantiation of its assessment of the materiality pertaining to climate change, especially a projection analysis of the conditions that may be material in the future. If a company comes to the conclusion that other topics are not material, along with climate change, it will skip all the requirements to information disclosure in compliance with thematic ESRSs, with providing its conclusions based on its materiality assessment for a given topic [11]. When disclosing information on the results of resilience analysis, a company must explain what uncertainties occurred in time of the resilience analysis, to what extent its assets and business operation are exposed to loss, utility reduction, with giving descriptions of current and expected actions aiming to mitigate the consequences of hazards. The following procedures are used in assessing disclosed information about sustainability: interviews with stakeholders, mechanisms for consideration of complaints, using external ranks of the company performance, and comparative analysis. It should be noted that Regulations 2772 do not contain a nomenclature of indicators for sustainability assessment, but only define general aspects of estimating SR indicators such as scenario-based method or comparisons.

European consultants on sustainability issues, e. g. the French Development Agency (AFD), focused their studies on innovation projects and their sustainability, with constructing a sustainability assessment matrix.

The matrix is based on three pillars (planet, people and economy / governance) covering six dimensions: biodiversity; climate; social relations; gender issues; economy; governance. Climate measurement is broken into two components: transition to low-carbon economy (mitigation) and resilience (adaptation) (Table 3, compiled on the basis of [12]). The designers believe that the matrix can be used in all the economy sectors and for all the categories of financing projects. Their objective is to define the strategies promoting transformation projects offering best solutions for the sustainability issue, and to apply “do-not-harm” approach, with guaranteeing that neither of the financial projects will have an adverse effect for the sustainable development [12].

Each indicator in the matrix is estimated in scores ranging from – 2 to +3. Based on expert assessment, the conclusion on the sustainability of a business entity with the involvement of a given innovation project is made (the estimate ranges from –12 to +18).

However, this approach cannot be easily applied in the sustainability assessment by ESRS requirements. Therefore, alternative indicators for sustainability assessment need to be set. First and foremost, they must be designed to assess the environmental sustainability covering the following issues:

- assessing the impact on natural resources and environment, and the impact on climate change;
- determining the scopes of emissions, energy consumption, waste management.

The environmental sustainability assessment involves special coefficients and indicators allowing to estimate, in quantitative terms, the impact on natural resources and environment. Selected key indicators are discussed below.

I. The environmental tax. When a company is a payer of the environmental tax, a verification of its SR must necessarily involve finding out its accrual and payment scheme. According to paragraph 14.1.57, item 14.1, article 14 of the Tax Code of Ukraine (TCU), the environmental tax is a nationwide obligatory payment based on actual scopes of:

- emissions of pollutants to the ambient air by stationary pollution sources (referred to hereinafter as emissions);
- discharges of pollutants directly to water objects (referred to hereinafter as discharges);
- waste disposal (except for disposal of selected types (classes) of waste as a secondary raw material, which is disposed on areas (objects) owned by business entities (referred to hereinafter as disposal);
- actual scopes of radioactive waste temporarily stored by its producers (referred to hereinafter as temporary storage), and actual scopes of generated radioactive waste accumulated before April 1, 2009 (referred to hereinafter as generation).

According to paragraph 240.1, article 240 of TCU, the payers of environmental tax shall be business

Table 3

Sustainability analysis

Indicator	Estimated value					
	-2	-1	0	+1	+2	+3
1	2	3	4	5	6	7
1. Resilient growth and resilient economic indicators (macroeconomic resilience of territorial development, inclusive trade', local economy, innovations and ecology)	Project may weaken economic development, growth models in the production sector in particular	Project may weaken a company or an organization intending to elaborate and implement sustainability models	Project does not have a material impact on the sustainable development of the economy, the company or the organization	Financing helps improve the efficiency of an economic model (competitiveness / effective use of resources) and/or economic activities	Project helps increase the resilience (productivity) of an economic model and its capabilities, adaptation to future changes / challenges (demographic, resource depletion, climate change, etc.)	Project implements structural and economic change (planning, governance, investment, financing, market regulation) and ensures a resilient growth of the company or the organization
2. Social wellbeing and reduction of social imbalances (effective access to services, improved living and environmental conditions, terms of job placement, selection of staff and engagement in the social life)	Project worsens the social wellbeing of communities / companies / organizations	Project worsens the social wellbeing of selected categories of citizens	Project does not have a material impact on the social wellbeing	Project improves the individual wellbeing of citizens	Project contributes in the reduction of inequality and ensures collective benefits (advantages)	Project introduces structural changes favorable for the collective social welfare
3. Gender equality (access to services, control of resources and incomes, access to justice, fighting violence towards women, participation in the bodies taking decisions in economic, social and political domains, in management of gender-sensitive projects)	Risk of the increasing gender inequality in the access to basic services and goods, including disregard of the needs of the overwhelmingly female population with respect to extension of women's rights, their leadership in sectors like economics, political and social activities	Project provides opportunities to reduce gender inequality, but does not allow for a dialog between stakeholders and for specific actions aimed to reduce inequality	Project has no impact on gender equality	Project improves the living conditions through the actions related to access to basic goods and services, opportunities or incomes, and offers a subject of dialog with a counterparty to the effect of integrating insecure population strata in the beneficiaries' environment	An expected project's effect is reduced multidimensional inequalities and better inclusion of women in economic, social and political projects (specific effort to remove barriers)	Extended rights and opportunities for women, structural reduction of inequalities between men and women as a central or cross purpose of project

¹ Inclusive trade is an approach to the trade aimed at a fair participation and benefits for all, especially for vulnerable strata of the population, e. g. women, small business employees, rural communities and residents of developing countries. It covers support in accessing markets, infrastructure development, removal of barriers in trade and policy setting, which promotes economic integration and equality.

Table 3, Continued 1

1	2	3	4	5	6	7
4. Preservation of biodiversity (natural environment and natural resources): functionality of eco-systems, use of natural resources, community participation, improvement and exchange of knowledge and related technologies, creation of favorable environments (economic stimuli, normative acts, financing)	Project is harmful to critical habitats	Project has a residual impact on the environment and natural resources at local level, in spite of implemented compensating actions	Project does not have a significant impact on biodiversity and natural resources. Project helps minimize or even eliminate adverse effects	Project covers the actions aimed at higher environmental quality and responsible management of natural resources at local level	Project helps reduce the pressure on sensitive environments and ensure sustainable management of natural resources. Project considerably improves biodiversity due to the actions aimed at biodiversity preservation and sustainable management	Project considerably improves biodiversity due to the actions aimed at biodiversity preservation and sustainable management
5A) Transition to low-carbon economy (technical actions / mobilization of stakeholder funds, impact on state policy, economic, fiscal and budgetary tools)	Project may have a long-term structural impact denying decisions on a low level of carbon emissions or implementation of the low-carbon pathway	Project does not comply with country's climate-related objectives and policies in the context of transition to the low-carbon model	Project has no impact on the factors triggering a positive change on the low-carbon pathway, but it correlates with transitional processes toward a low level of carbon emission	Project is compliant with the country's climate policy and helps achieve the low-carbon pathway through impact on at least one factor of change: technical actions, mobilization of resources of financial institutions and private stakeholders, impact on the public policy	Project makes a significant contribution in the low-carbon pathway, with making impact on at least two factors of change: technical actions, mobilization of resources of financial institutions and private stakeholders, impact on the public policy	Project has an organizational contribution in the country's transition to low-carbon economy through technical actions, mobilization of resources of financial institutions and private stakeholders, impact on the public policy

Table 3, Continued 2

1	2	3	4	5	6	7
5B) Resilience to climate change	Project does not comply with public policy objectives and directs the country on the pathway of unsustainable development with respect to climate	Two scenarios: 1. Project does not comply with country's objectives and policies, increases climate risks of the region 2. Project involves significant climate risks, or the project designer is exposed to such risks, with actions on their elimination not implemented	Project correlates with sectoral strategies, strategies of territorial planning	Project is adapted to the national policy with respect to climate risks	Project accounts for climate risks, contributes in the transition of sectors, production and distribution chains and/or territories to the resilience pathway with respect to climate change; it can increase the resilience capacity in the value-added chain	Project has no adverse effects for the country's development; it complies with public policy priorities, because it activates three levers: (i) project is adapted; (ii) project reduces climate risks for sectors, value added chains and territories, involves capacity-building activities that reduce climate change; (iii) it reduces uncertainties in resulting estimates
6. Project resilience: interaction and structure of management (management transparency, consultations with community representatives, financial management)	Project may weaken the economy by promoting unsustainable growth models	Project may weaken the company or the sponsor organization through promoting unsustainable models of growth, production and consumption	Project has no impact on the resilient development of the company or the resiliency of the economy	Project helps improve social and/or environmental indicators, has impact on economic growth models (competitiveness, creation of conditions for work and development)	Project makes a material contribution in the transition to a more resilient economy capable to deal with the following problems: demography, resource depletion, climate change, etc.	Project introduces a structural change in the economic growth model, ensures the development of human potential with consideration to environmental limitations

entities engaged in emissions (including carbon dioxide emissions), discharges, disposal, generation and temporary disposal on the territory of Ukraine and within the boundaries of its continental shelf and exclusive (marine) economic zone (paragraph 240.1. TCU). According to paragraph 250.9, article 250 of TCU, if a tax payer does not intend, from the beginning of a reporting year, to engage in emissions, discharges, disposal, generation of radioactive waste during the reporting year, this tax payer shall report this to the supervisory authority responsible for the disposal location, with writing a statement that it does not have an object liable to the environmental tax in the reporting year. Otherwise, the tax payer shall submit tax statements in compliance with article 250 of TCU [13].

Tax liabilities on the environmental tax for carbon dioxide emissions occur in the business entities whose cumulative annual amount of emissions exceeds 500 tons (paragraph 7, article 7 TCU). Transitional provisions of TCU (paragraph 37, subsection 7) emphasize that tax liabilities on the environmental tax for discharges since January 1, 2025 shall be calculated as 100 percent of the rate specified in paragraphs 234.1 and 245.2 of TCU.

The tax on generation and temporary disposal of radioactive waste shall be credited to the special fund of the public budget in the total amount of the obligatory sums charged on the radioactive waste temporarily disposed over a period longer than the one fixed in the special term of the license.

Procedures for obtaining evidence by practitioners are as follows: requests to management staff or third parties, analytical procedures for the information provided by management staff or third parties and disclosed information in free access.

The information sources are as follows: responses to the requests, data from tax statements on the environmental tax and their annexes. The statement form is approved by the Order of the Ukrainian Ministry of Finance from 17.08.2015 No. 715 [14]. The revised forms of the statement and annexes require from tax payers to state their tax liabilities on the environmental tax beginning with the reporting period of IV quarter 2023, in compliance with the norms of article 250.2 TCU: (i) 40-day time for the submission of quarterly reporting; (ii) 10-day time for the fulfillment of obligations after the end of the deadline for the submission of reporting.

The statements must be submitted for:

- emissions, carbon dioxide emissions, discharges and waste disposal – to a unit of the supervisory body in the location of stationary sources of emissions, carbon dioxide emissions, discharges, and specially allotted places or objects of disposal;
- generation, temporary storage of waste – to a unit of the supervisory body in the location of tax payer's registration in supervisory bodies.

Because the emission tax is paid separately for carbon dioxide emissions, which will be credited to the special fund of the public budget, controllers must care that tax payers fill two separate annexes 1 to the Statement.

Based on the obtained evidence, a practitioner must make conclusions about the dynamics of emissions, discharges, disposed waste and their environmental impact; must assess the management's effort on the emission, discharge and waste control (risks for company management and company capabilities to counteract the risks) with reference to the sustainability standards.

II. The carbon footprint is calculated as the amount of greenhouse gas emissions (usually in CO₂ equivalent) per unit of product or service. The calculation must account for direct (e. g. fuel) and indirect (e. g. consumed energy) emissions.

Procedures. A practitioner must request and obtain the information required to calculate the carbon footprint coefficient, review the calculations made by a business entity or a business entity expert, with recording the evidence of the latter's work, including the following verifications:

- a) consistency and validity of the expert's results or conclusions, and their alignment with the other evidence collected by the practitioner;
- b) expediency and validity of material assumptions and methods (under certain circumstances, when such assumptions or methods are involved in the expert's work);
- c) expediency, completeness and accuracy of primary data that are material for the expert's work, when these primary data are involved in it.

The European practice uses calculators / algorithms for calculating the carbon footprint, like Carbon Footprint Calculator, GHG Protocol.

III. The energy efficiency coefficient, measured as the ratio between the product output and the energy used (product output / kWh), allows to determine the efficiency of energy use. The measurement tool is the energy management system of ISO 50001. The energy management system of business entities must focus on exploitation of equipment with a higher energy-saving capacity and introduction of renewable energy sources.

IV. The water footprint coefficient, measuring the amount of water used at various phases of the life cycle of product or service, accounts for both direct and indirect water consumption. Environmental experts distinguish between the blue footprint (consumption of surface and underground waters), green footprint (using rain water), and grey footprint (the amount of water required for dissolution of pollutants). Company management must aim at reducing water consumption and implementing purification technologies.

V. The waste recovery rate, calculated as the ratio of the recycled waste to the total waste over a given time span. This rate measures the waste management efficiency. Company management must aim to maximize reuse of resources, recycling or utilization of resources (using secondary raw materials in production).

Second, the economic sustainability and its social dimensions are assessed in compliance with ESRS requirements (labor practices such as diversity and equal opportunities of employees; training and education; labor protection and safety; health and safety of employees, buyers, customers; human rights and relations with community, e. g. engagement of the local community, assessment of the business entity's impact on the communal and territorial development.

A study of the economic impact on communities and social groups due to the payment of taxes and fees is an important dimension in the analysis of sustainability and socio-economic development. The following factors are subject to assessment in it:

- tax revenues: assessing the total taxes (nationwide, local taxes and fees) paid by a business entity over the reporting and previous period;
- determining the contribution of these funds in the community budgeting;
- financing of social programs: analyzing ways in which tax revenues contribute to financing of health care, education, infrastructure and other important sectors;
- job creation and employment;
- determining the ways to make local businesses eligible for privileges for new job creation, to ensure equal access to resources and respect for human rights. To support military men who have demobilized from units of the Armed Forces of Ukraine and faced problems on the labor market, the Cabinet of Ministers of Ukraine has proposed the draft Law of Ukraine "Amendments in the Tax Code of Ukraine, for Tax Exemption of Companies with War Veterans Accounting for 60 Percent of the Total Staff". This draft aims to make tax exempt these entities' income over five years, beginning with the first year in which a business entity hired at least 60 percent war veterans in the total staff [15].

The assessment procedures are as follows:

- a) a request of total taxes and fees charged and paid by a business entity in the reporting and previous period;
- b) a request about new job creation and its impact on the employment over the reporting and previous period;
- c) requests to managers of respective budgets about allocations of the revenues of taxes and fees paid by business entities to social programs on health protection, labor, education or infrastructure facilities;

d) analytical procedures for responses obtained from company management and for the information provided by third parties and open courses.

Third, company management, monitoring of sustainability dimensions and their impact. This will include assessment of the company's strategy, business model and objectives; analysis of the methods employed by company management in assessing risks and opportunities; analysis of the sustainability-related scenarios and actions to mitigate the detected risks.

In the company management context, an appropriate component of analysis is the technical sustainability: analysis of durability and reliability of technologies, including assessment of utilization and renovation of fixed assets, payback periods of capital investment; forecasting of spending on replacement of outdated equipment (costs of purchase, transportation, installation, staff training, etc.) and potential earnings from sales of worn out assets. The following indicators are involved in the assessment:

I. The fixed asset utilization (productivity) rate, estimated as the ratio of the actual production capacity utilization to the total production capacity. The actual production capacity utilization is the actual productivity of fixed assets over a given period of time. The total production capacity is the maximally possible productivity of fixed assets, determined by the technical passport. This rate allows to estimate the efficiency of fixed assets and determine the ways of its enhancement. When the rate is <1 , it may be evidence of underutilized capacities.

II. The coefficient of fixed assets renewal, estimated as the ratio of the value of fixed assets acquired over a given period to the book value of these assets as of the beginning of this period.

III. The coefficient of fixed assets depreciation, an indicator allowing to estimate the rate of physical and moral depreciation of fixed assets in a business entity; it is the ratio of the total charged depreciation to the primary value of fixed assets.

IV. Return on assets (ROA) is the ratio of the business entity's earning to the average value of its fixed assets over the reporting period (expressed as a percentage). This indicator allows to estimate a profit generated by each unit of fixed assets in a business entity.

V. Payback of investment in fixed assets is the ratio of the total investment in the production assets to the profit generated by these assets exploitation over the reporting year. It estimates the period of time in which the investment in acquisition and modernization of fixed assets can be returned through the received profit.

The procedures include requests to management staff about monitoring of sustainability-related issues, including the assessment of risks & opportunities and technical sustainability.

The assessment of company's financial performance in the sustainability context can be carried out by financial analysis techniques. The general notion "business entity's resilience" is interpreted as the state of its equilibrium assuming timely and cost-effective adaptation to changes in the internal and external environment with sustaining basic laws of development such as purposefulness, dynamism, adaptability, and manageability. One should find an answer to the question: what is the impact of risks specific to Sustainable Development Goals and their implications on the financial indicators of a business entity?

Admittedly, the principle component in the overall sustainability assessment of a business entity is the financial resilience. It refers to the status,

distribution and use of financial resources, allowing for business expansion based on the increasing profit and capital given the sustained solvency, creditworthiness, and the acceptable level of risk. Although the financial resilience of a business entity correlates with its long-term solvency, these notions cannot be equated, because they have distinctions [16; 17]. The financial resilience of a business entity is determined by the ratio of the value of material circulated assets to the value of internal (own) and external (borrowing) sources of their formation. Also, the financial resilience can be assessed using a set of ratios given in Table 4 (compiled on the basis of [16; 17]). This nomenclature is not complete, and it can be extended in view of the operation specifics in a business entity.

Table 4

Ratios for assessing the financial resilience of a business entity

Ratio	Description
Financial risk ratio	It shows the level of company's dependence on borrowed funds and signals potential risks caused by a high share of liabilities in the total capital. It estimates the company's reliance on the external financing to ensure its operation
Ratio of maneuverability of equity capital	It estimates the share of equity capital that can be used for financing the current assets, and the share of it that can be capitalized, i. e. allocated in financing the non-current assets
Current debt ratio	It shows the ratio of current liabilities of a business entity to the total sources of financing. It allows to estimate the share of short-term debt obligations in the total company funding
Ratio of long-term financial independence	It shows the share of equity capital in the total sources of financing
Debt-to-equity ratio	It helps estimate the extent to which the company's equity capital is capable to cover its debt liabilities. It shows the financial resilience of a company and its ability to deal with a debt burden

Once the sustainability indicators are estimated and subjected to analytical procedure, an auditor or practitioner will be able to form an opinion about SR and articulate it in the auditor's / practitioner's report. ISSA 5000 sets out the structure of this report containing the following information:

- a) the name of report, for example, "Report of an independent practical specialist, providing limited / material assurance on the information about sustainable development of a company";
- b) the recipient of report;
- c) the conclusion about limited / material assurance, and the nomenclature of reports that were subject to review;
- d) the reason for modified conclusion (if needed), including the reference to verified information, the compliance with ISSA 5000, the statement about independence of an auditor / practitioner, using the norms of the International Standard on Quality Management 1 "Quality Control for Firms That Perform Audits and Reviews of Financial Statements and Other Assurance Engagements and Related Services";

- e) other issues;
- f) the responsibility of company management for the sustainability-related information and internal limitations in preparing this information;
- g) the duties of a practitioner;
- h) the result of the work;
- i) the signature on behalf of an auditing firm, other firm providing guarantees, personal name of a practitioner, in compliance with the specific jurisdiction;

Being structured in this way, the report helps organize the information, to make it simpler for users' comprehension, reduce the risk of misinterpreting the data and ensure their transparency, thus demonstrating professionalism, objectivity and quality of the prepared report.

Conclusions. The analysis of norms set out in ISSA 5000 leads to the conclusion that its implementation can have several important implications for business entities liable to reporting, as well as for auditing firms and independent practitioners (Table 5).

Advantages of using ISSA 5000

Advantages for auditing firms	Advantages for business entities providing sustainability reports
Extended professional competencies: apart from financial reporting, ISSA 5000 allows the auditors to deal with non-financial one, i.e. SR, thus increasing their contribution as suppliers of reliable information to users	Enhanced stakeholder trust and improved reputation: due to more transparent and reliable SR business entities can increase the trust with investors, customers and partners; affirm the positive company's image as a responsible business
Increased trust in the reporting: compliance with ISSA 5000 allows the auditors to enhance the trust in the information about sustainable development, which meets the demands of investors, regulators and broader community	Attracting investment: investors have been putting ever stronger emphasis on non-financial dimensions, e. g. environmental and social; verification of SR by ISSA 5000 can offer a competitive advantage for capital-raising
The toolkit for sustainability assessment: ISSA 5000 offers the auditors a clearly defined framework for performing assurance engagements related to SR	Risk reduction: transparency in the reporting helps identify the sustainability-related risks at early phases, thus enhancing the risk management efficiency
Harmonization with international standards: ISSA 5000 is aligned with other international standards for non-financial reporting on sustainability, allowing the auditors to work in an integrated system of coordinates	Integration of the sustainable development in business processes; system approach to the sustainable development, with its integration in the strategy and operational activity of a business entity
Penetrating new markets: the demand for services related with non-financial reporting and sustainable development has been increasing; there appears an opportunity of attracting new customers and expanding the range of provided services	
Professional development: because implementation of the new ISSA 5000 will require training of staff, updating of processes and engagement of experts, operational costs of a firm may increase in a short-term perspective. Once ISSA 5000 is implemented, it will promote professional growth and enhancement of the auditor's qualification due to new challenges and spheres of work	

Given the above said, verification of SR using ISSA, being an investment in the sustainable operation of a company, at the beginning may require additional resources and time for SR compilation. Verification of SR, apart from making business entities comply with normative requirements, enhances their corporate reputation and helps take sound and informed strategic decisions pertaining to the

sustainable development. Auditors, using ISSA 5000, get additional competitive advantages in the present-day dynamic environment.

Further studies of the authors will be devoted to the elaboration of techniques for SR-related assurance engagements performed by auditors / independent practitioners.

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Національна академія статистики, обліку та аудиту

Міжнародний стандарт із забезпечення сталого розвитку (ISSA) 5000. Оцінка сталості та фінансового стану суб'єктів господарювання у практиці аудиторських фірм

Стаття присвячена актуальними питанням упровадження механізмів перевірок звітності зі сталого розвитку в практику аудиторських фірм на підставі Міжнародного стандарту із забезпечення сталого розвитку ISSA 5000. Визначено, що ISSA 5000 є стандартом з ґрунтовними вимогами і методичними рекомендаціями щодо оцінки звітності, він відрізняється універсальністю, професійною гнучкістю та орієнтацією на підтримку довіри користувачів до звітності зі сталого розвитку. ISSA 5000 застосовується до перевірок звітності зі сталого розвитку, що складена на підставі таких норм, як глобальні ініціативи звітності GRI, приписи Ради стандартів зі сталого розвитку SASB, Європейські стандарти звітності зі сталого розвитку ESRS та ін. Директива ЄС 2022/2464, що встановлює вимоги до корпоративної звітності зі сталого розвитку, розширила вимоги до звітування та перевірки такої звітності. ISSA 5000 є всеосяжним стандартом, що застосовується як до завдань з надання обґрунтованої впевненості, так і до завдань з обмеженої впевненості щодо інформації про сталий розвиток. ISSA 5000 є основою визначення етапів перевірки звітності зі сталого розвитку. На його підставі автори виокремлюють: I етап – прийняття клієнта та завдання, визначення предмета уваги аудитора / незалежного практикуючого фахівця (екологічні питання, соціальні аспекти та управління), критеріїв оцінки звітності); II етап – оцінка ризиків та планування перевірки; III етап – збір доказів; IV етап – підготовка звіту незалежного практикуючого фахівця, що містить звіт для управлінського персоналу (повідомлення менеджменту) та звіт з надання обмеженої або обґрунтованої впевненості. Доведено, що аудитор / незалежний практикуючий фахівець має оцінити під час збору доказів сталість суб'єкта господарювання, зокрема його фінансову стійкість. У міжнародній практиці для оцінки розкритої інформації щодо сталості застосовуються такі процедури: опитування зацікавлених сторін; розгляд скарг; залучення зовнішніх рейтингових оцінок ефективності діяльності підприємства; порівняльний аналіз. Проте нормативні документи щодо оцінки сталості не надають індикаторів для такої оцінки. Тому авторами запропоновано оцінювати ключові компоненти (такі як екологічна сталість, економічна сталість та її соціальні аспекти, управління суб'єктом господарювання, в тому числі питання технічної сталості) через низку коефіцієнтів. Серед останніх: динаміка змін екологічного податку, що справляється підприємствами в Україні; коефіцієнт вуглецевого сліду; коефіцієнт енергетичної ефективності; коефіцієнт утилізації відходів; динаміка податкових надходжень (оцінка суми податків – загальнодержавних, місцевих податків і зборів, – сплачених суб'єктом господарювання за звітний та попередній період; їх використання, в тому числі для надання пільг на створення робочих місць); коефіцієнти, що характеризують технічну сталість. Запропоновано оцінку фінансової стійкості проводити із застосуванням методів фінансового аналізу. Оцінка сталості та фінансової стійкості суб'єкта господарювання дозволяють отримати уявлення про дійсний стан речей у частині звітування зі сталого розвитку. Доведено, що опанування вимог ISSA 5000 та застосування їх у практиці надає суб'єктам аудиторської діяльності додаткові конкурентні переваги в сучасному динамічному середовищі, а перевірка звітності зі сталого розвитку зміцнює корпоративну репутацію суб'єктів господарювання.

Ключові слова: Міжнародний стандарт із забезпечення сталого розвитку (ISSA) 5000, звітність зі сталого розвитку, стандарти, аудит, завдання з надання впевненості, обмежена впевненість, обґрунтована впевненість, користувачі, фінансова стійкість.

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