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# Considerations Regarding Environmental Reporting Regulations

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## Abstract

*This study investigates the regulations that have been taken into account regarding the discipline of environmental reporting. Thus, the present paper aims to analyze and discuss the main regulations that have existed for environmental reporting, those that are currently in force and how these regulations will evolve in the future. To this end, the opinions of some researchers highlighted for the specialized literature were highlighted together with the author's own analyses in the field. In particular, the regulations in the field of environmental reporting are analyzed internationally and nationally on financial accounting and reporting, as well as financial audit activities. The paper formulates assessments regarding the preparation of auditors to provide assurance services in the case of environmental and sustainability reporting, in close connection with the actions and activities that should be undertaken for the further improvement and deepening of the regulations in the field.*

**Key words:** environmental reporting; CSRD; GRI; NFRD; regulations;

**JEL Classification:** M41, Q56

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