# Article information:

What auditors need to know about ESG issues - Journal of Accountancy news
<https://www.journalofaccountancy.com/news/2021/dec/auditors-esg-related-risk-considerations.html>

# Article summary:

1. ESG issues are becoming increasingly important for financial statement preparers and auditors, with the formation of an International Sustainability Standards Board and the SEC's work to prepare a climate risk disclosure rule.

2. Auditors need to improve their ability to identify the risk of material misstatement when it comes to ESG issues, and should be aware of management's policies and procedures related to capturing information about climate-related matters that may affect the entity's financial statements.

3. Companies are required to consider issues that reasonably have an impact on their financial statements, including forward-looking climate-related risks that could affect financial statements, and auditors need to be proactive in understanding the current and evolving impact of ESG issues.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

作为一篇关于审计师需要了解ESG问题的文章，它提供了一些有用的信息和建议。然而，这篇文章存在一些潜在的偏见和不足之处。

首先，文章似乎过分强调了ESG问题对财务报表准备者和审计师的影响。虽然ESG因素可能会对企业的财务状况产生影响，但并非所有企业都受到同样程度的影响。此外，该文章没有提及其他可能对企业产生重大影响的因素，如政治、法律和经济因素等。

其次，该文章没有探讨ESG标准制定机构和框架之间存在的差异和争议。例如，在全球范围内有多个ESG标准制定机构和框架，它们之间存在差异，并且尚未达成共识。这种缺乏统一性可能会导致企业难以确定应遵循哪种标准或框架。

此外，该文章没有涉及到审计师在处理ESG问题时可能面临的道德挑战。例如，在评估公司是否符合某些环境、社会或治理标准时，审计师可能需要考虑与客户之间的利益冲突问题。

最后，该文章没有探讨如何应对ESG风险管理方面存在的不确定性。由于许多ESG风险是新兴领域或长期风险，因此难以进行精确预测或量化。这意味着企业和审计师需要采取更加谨慎和灵活的方法来管理这些风险。

总体而言，该文章提供了一些有用信息和建议，但也存在一些潜在偏见和不足之处。读者需要保持警惕，并综合考虑其他来源的信息来形成自己的判断。

# Topics for further research:

* Other factors affecting businesses
* Differences and controversies among ESG standards and frameworks
* Ethical challenges for auditors dealing with ESG issues
* Uncertainty in ESG risk management
* Need for caution and flexibility in managing ESG risks
* Importance of considering multiple sources of information.

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