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A Study on Establishing Low-Carbon Auditing System in China

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ABSTRACT

This paper establishes the framework of low-carbon auditing based on the current environment of China which is a developing country. A comprehensive system of low-carbon auditing should be composed by low carbon related laws compliance auditing, low-carbon conduct auditing and performance auditing. The functional paths of low-carbon auditing include at least four things: building a comprehensive low-carbon auditing system, establishing sets of indicators, cultivating talents with diverse carbon related knowledge and providing policies step by step.

KEYWORDS

Low-Carbon Auditing; Low Carbon Related Law Compliance Auditing; Low-Carbon Conduct Auditing; Low-Carbon Performance Auditing

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