Environmental Engineering and Management Journal xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
http://www.eemj.icpm.tuiasi.ro/; http://www.eemj.eu

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INTEGRATING ENVIRONMENTAL AUDITING INTO CORPORATE SUSTAINABILITY FRAMEWORKS: A COMPARATIVE ANALYSIS ACROSS TURKIYE, MOLDOVA, AND ROMANİA

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Abstract

As global environmental pressures intensify, companies are increasingly expected not only to minimise harm but to demonstrate how they contribute to a sustainable future. In this evolving landscape, environmental auditing has become a critical mechanism for integrating ecological responsibility into corporate sustainability frameworks. Yet the effectiveness of these audits—how they shape decisions, improve transparency, and influence long-term corporate behaviour—varies significantly across national contexts. This study investigates how environmental auditing is embedded within corporate sustainability systems in **Turkey, Moldova, and Romania**. These three countries share regional environmental challenges but differ substantially in regulatory maturity, institutional capacity, and governance cultures. Focusing on developments between **2020 and 2025**, the research draws on data from national reporting platforms, inspection repositories, and environmental regulatory records. Using **descriptive content analysis**, it examines the structure, implementation, and strategic role of environmental audits in each country's sustainability architecture. The findings show that Turkey has expanded and consolidated its audit mechanisms following major inspection reforms; Moldova has rapidly aligned its frameworks with emerging EU sustainability requirements despite ongoing capacity constraints; and Romania has relied on EU-driven harmonisation while facing uneven practical enforcement. In Romania, despite the existence of a formally robust audit framework, the practical integration of environmental audit findings into strategic corporate planning remains inconsistent, limiting the transformative potential of these mechanisms. Across all three contexts, the analysis highlights a shared insight: environmental audits yield real impact only when they are integrated into broader corporate sustainability frameworks that prioritise transparency, accountability, and ecological risk management. The study concludes by outlining pathways for strengthening the strategic role of environmental auditing in fostering sustainable corporate governance—emphasising institutional cooperation, digitalised reporting systems, and active stakeholder engagement as essential components for advancing sustainability transitions in the region.

Key words: comparative analysis, corporate sustainability, environmental auditing, governance frameworks, institutional capacity, Moldova, Romania, Turkey

Received: December, 2025; Revised final: January, 2026; Accepted: January, 2026

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