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Title of the paper: PERCEPTION OF THE TERM AUDIT IN THE FOREST SECTOR

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INTRODUCTION



- There are many uses for forests and a variety of interests related to them. Aside from protecting the ecosystem and the social values of forests, corporations, local communities, and non-governmental organizations all have their own objectives that include making money from commercial uses of forests and saving the environment (Sayer et al., 2015).
- The beginning of the audit idea can be traced back to the financial sector, where it achieved significance throughout the 1970s and 1980s (Power, 1997). Subsequently, it was adopted by some industries, including forestry and other environmental domains. Performance evaluation is the systematic examination of an organization's performance, often in comparison to a predetermined benchmark. Effectiveness and efficiency are usually determined by certain criteria.
- This paper aims to unveil the views of the term audit applied to the forest industry based on the scientific literature in Science Direct from 2005 to December 2023.
- The research toolkit covers methods of analysis, synthesis, and the RETREAT framework (Booth et al., 2018) for structured searching of the literature.

RESEARCH TOOLKIT

Determining
the main
research
elements



Conducting
the search



Synthesizing
the obtained
results

Adapted RETREAT framework for this research (Booth et al., 2018)

RESULTS

N	Authors	Year of publication	Essence of perception
1	Chan, D. Y. L., Yang, K. H., Hsu, C. H., Chien, M. H., & Hong, G. B.	2007	focuses on energy audits
2	Giesecke, A. G.	2005	the efficacy of audited financial statements lies in their ability to faithfully depict the various aspects of a company's operations and provide comprehensive information on environmental reporting of sustainability
3	Halalisan, F., Romero, C., Popa, B., Landin, G. A., Talpa, N., Abrudan, I. V.	2023	performance may be verified via two separate third-party mechanisms: auditing and accreditation
4	Maletz, O., & Tysiachniouk, M.	2009	the auditors are at the heart of opportunities for further investigation and research into the nature of certification in the forest sector
5	Sari, D. A., Margules, C., Lim, H. S., Widyatmaka, F., Sayer, J., Dale, A., Macgregor, C.	2021	the process of verifying circumstances in accordance with relevant criteria
6	Sari, D. A., Sayer, J., Margules, C., Boedhihartono, A. K.	2019	evaluating the efficacy of governance structures over specific systems, operations, programs, activities, and organizations is the aim of the audit
7	Su, T. L., Chan, D. Y. L., Hung, C. Y., & Hong, G. B.	2013	the main focus should be the energy audit
8	Susilawati, D., & Kanowski, P.	2020	observed that the PHPL evaluation mostly functions as a document-based audit, with a strong emphasis on attaining a passing mark rather than emphasizing the enhancement of sustainable forest management
9	Susilawati, D., Kanowski, P. J.	2022	place constraints at the center of implementing auditing and monitoring protocols

DISCUSSION

- The current research on the perception of the term audit in the forest sector in the scientific indexed literature gives reason to draw the following conclusions:
 - The results of the research show that there is an insufficient number of publications on the researched topic (Table 1).
 - Auditing in the forest sector is applicable and necessary, as discussed by all authors in the sample.
 - Three of the sources under consideration clearly outline the methodology for applying audits in the forest sector.
 - Most of the authors perceive the application of the audit as part of the certification process.
 - All papers focus on characteristics, mechanisms, and manifestations of the audit likewise in a financial audit.
- In conclusion, the author of the paper can generalize that the audit in the forest sector is an essential modern control concept that aims to protect and use the environment responsibly. The author of this paper supports the notion that the mechanisms for conducting the audit in the forestry sector should be based on the concepts of the financial audit.
- The author suggests two main directions for future research on this topic:
 - Implementation of the concept of "audit in the forest sector".
 - Expanding research on the specified topic through new databases and more literature.



CONCLUSION

- This paper unveil the perception of the term audit applied to the forest industry based on the scientific literature in Science Direct.
- The toolkit of the paper includes the methods of analysis, synthesis, and the RETREAT framework for structured searching of the literature.
- The sample of the research covers 9 papers. It was formed on the basis of the following limitations: the research period 2005 - 2023; the sources that contain the term "audit in the forest sector" in the title, abstract, or keywords.
- The main recommendation of the author of the paper is the audit to be implemented of the concept of "audit in the forest sector" is a modern control concept aimed at the protection and prudent use of the environment.
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