



UNIVERSITY OF COLOMBO, SRI LANKA

FACULTY OF MANAGEMENT AND FINANCE

Bachelor of Business Administration (Level II – Semester VII) Examination - July 2018

ACT 2202 – Corporate Social Reporting

Two (02) Hours

Answer Four (04) Question in Total Selecting Two (02) each from Part I and Part II

PART I

1. i. Reporting on Corporate Social Responsibility (CSR) is gaining increased attention of the society. Briefly describe the different stages of evolution of reporting on CSR.

(10 Marks)

ii. Briefly explain at least two global events that sparked attention on the need for business entities to be more socially responsible and their outcomes in improving corporate social reporting.

(15 Marks)

(Total 25 Marks)

2. i. Explain the concept of sustainability reporting and expected internal and external benefits.

(07 Marks)

ii. Provide a brief account of how Corporate Social Reporting is practiced in Sri Lanka.

(08 Marks)

iii. Global Reporting Initiative's (GRI) and the United Nations Global Compact are two broader frameworks which support enterprises to be more sustainable and socially responsible. Describe these two frameworks highlighting the purpose, principles and contemporary developments of each of them.

(10 Marks)

(Total 25 Marks)

3. i. "The Political Economy is a macro condition which influences voluntary disclosures by business entities". Do you agree with this statement? Explain.

(10 Marks)

ii. Discuss how Corporate social reporting is viewed through the following theoretical perspectives.

- a. Legitimacy theory
- b. Stakeholder theory
- c. Institutional theory

(05 Marks x 3 = 15 Marks)

(Total 25 Marks)

PART II

4. i. Distinguish between financially-oriented environmental management accounting and physically-oriented environmental management accounting.

(12 marks)

ii. "At present leading business entities are largely contributing to sustainable development in different ways".

Discuss different techniques that can be used to measure sustainability contribution and performance by business entities.

(13 marks)

(Total 25 Marks)

5. Write notes on the following referring to "Environmental Auditing".

- i. Meaning of environmental auditing
- ii. Areas / scope of environmental auditing
- iii. Types of environmental auditing
- iv. Procedures of environmental auditing
- v. Benefits of environmental auditing

(05 Marks x 5 = 25 Marks)

(Total 25 Marks)

6. i. What is carbon accounting and why it is need to be measured and reported.

(08 Marks)

ii. Discuss possible trends of sustainability reporting by 2025.

(12 Marks)

iii. Briefly explain emissions trading scheme.

(05 Marks)

(Total 25 Marks)

