

UNIVERSITY OF COLOMBO, SRI LANKA

FACULTY OF MANAGEMENT AND FINANCE

Bachelor of Business Administration (Level 11 - Semester V1I) Examination- 2016

ACT 2202 – Corporate Social Reporting

Two (02) Hours

Answer **Four (04)** questions.

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1. i. Explain why corporate entities are socially responsible. (05 marks)
- ii. Why corporate entities are motivated to produce Corporate Social Responsibility (CSR) reports? (05 marks)
- iii. Discuss the problems of conventional financial reporting and justify the significance of corporate social reporting. (05 marks)
- iv. Briefly discuss “Carroll’s Approach” for CSR reporting. (05 marks)
- v. Briefly discuss why stakeholders’ engagement is important to corporate entities. (05 marks)
- (Total 25 Marks)**
2. i. Discuss the need of an initiating of a reserve fund to meet social and environmental contingences considering “OK Tedi Copper Mine Disaster case” and “Bophal chemical gas leak case”. (15 marks)
- ii. Discuss Stakeholder and Legitimacy theoretical perspectives of CSR reporting. (10 marks)
- (Total 25 Marks)**

3. i. Define Social and Environmental Cost and briefly discuss its elements.

(12 marks)

ii. Briefly discuss different methods that can be used to measure Sustainability performance.

(08 marks)

iii. Explain how CSR information can be used as a business management tool.

(05 marks)

(Total 25 Marks)

4. i. What do you mean by “Environmental Audit”?

(05 marks)

ii. Assume that you have been appointed to carry out an environmental audit of a large scale rubber product manufacturing company.

Briefly discuss different types of investigations that need to be incorporated in your audit program.

(10 marks)

iii. List out any five benefits of environmental auditing.

(05 marks)

iv. Briefly discuss procedures involved in an environmental audit.

(05 marks)

(Total 25 Marks)

5. i. Briefly discuss the Global Reporting Initiatives (GRI-G4) and Global Compact in relating to Sustainability Reporting.

(20 marks)

ii. Identify the influencing factors (driving forces) for CSR reporting.

(05 marks)

(Total 25 Marks)

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