**Chapter 5: Social Accounting and Sustainability**

**Multiple Choice Questions**

1. During the 1980s there was an increase in awareness for which of the following accounting issues?
   1. Social reporting.
   2. Auditing reporting.
   3. Environmental reporting.
   4. Social and Environmental reporting integration.
2. The most widely used set of social and environmental reporting standards are:
   1. The ISO26000.
   2. The GRI guidelines.
   3. The SASB guidelines.
   4. The WBCSD guidelines.
3. The 3P in the Triple Bottom Line stand for
   1. People, Proceed, Profit.
   2. Planet, Protection, Project.
   3. Positive, Planet, Preservation.
   4. People, Planet, Profit.
4. The Triple Bottom Line has been criticised for
   1. Lack of a comprehensive framework.
   2. Not integrating the three aspects (social, environmental and economic).
   3. Not representing sustainability.
   4. All of the above.
5. The formation of many social and environmental organisations was influenced by which of the following?
   1. The United Nations Conference on Environmental Development (UNCED).
   2. Elkington’s book: Cannibals with Forks (1997).
   3. The establishment of the Dow Jones Sustainability Index (DJSI) and the FTSE4GOOD.
   4. The founding of the Global Reporting Initiative (GRI).
6. Most national reporting guidelines initially had an environmental focus. Which guidelines were issued directly with an integrated framework?
   1. The Japanese Ministry of Environment guidelines.
   2. The UK mandatory Key Performance Indicators.
   3. The UK Corporate Governance Code.
   4. The Indian NVG-SEE.
7. Small and Medium Entities (SMEs) do not report their social and environmental responsibility, because
   1. There is no specific set of standards for these entities.
   2. The costs of implementation of such reporting strategies are high.
   3. Their impact on society and environment are negligible, thus they are not forced to do so.
   4. All of the above.
8. The sustainability definition debate is still ongoing; however, the most used definition was created by whom?
   1. Elkington 1997.
   2. WCED 1987.
   3. GRI 2001.
   4. UNCED 1992.
9. Public sector sustainability reporting is a relatively new practice that was created for which of the following reasons?
   1. Internal regulation from governments to their organisations.
   2. Answering the increasing awareness of social and environmental issues.
   3. Answering the heavy stakeholder pressures.
   4. Creating long term profits in public sector organisations.
10. Organisations report their sustainability to their operating ground governments for which of the following reasons?
    1. For tax purposes.
    2. Because they are forced to by mandatory regulations.
    3. To legitimise their operations and actions in regard to their environmental performance to the government.
    4. All of the above.