**Chapter 7: Auditing for Social Aspects**

**Multiple Choice Questions**

1. Which of the following statements is true?
   1. The origins of social audit are most commonly traced to the 1950s.
   2. The origins of social audit are most commonly traced to the 1960s.
   3. The origins of social audit are most commonly traced to the 1970s.
   4. The origins of social audit are most commonly traced to the 1980s.
2. Which of the following best sums up the aims of social auditing?
   1. An assessment of the economic performance of organisations.
   2. An assessment of the social, ethical and environmental performance of organisations.
   3. An assessment of whether organisations are correctly applying relevant accounting standards.
   4. An assessment of whether fraud is occurring within organisations.
3. Anti-reports were produced by which of the following organisations?
   1. Counter Information Services.
   2. Social Audit Ltd.
   3. The Ethical Company Organisation.
   4. Consumers International.
4. Which one of the following is an example of a consumer social audit report?
   1. The Good Shopping Guide.
   2. Anti-Reports.
   3. The Avon Rubber report.
   4. The Salford City Council report.
5. Which of the following would NOT normally be considered within the scope of social audit?
   1. Issues relating to the workforce.
   2. Issues relating to engagement with the local community.
   3. Issues relating to compliance with accounting standards.
   4. Issues relating to the environmental impact of the organisation.
6. Which organisation developed one of the earliest known self-generated social audit reports?
   1. Ethical Consumer.
   2. Social Audit Network.
   3. Social Enterprise Partnership.
   4. Traidcraft plc.
7. The main purpose of supply chain audits is to ensure
   1. that organisations are reporting on social, ethical and environmental performance.
   2. that organisations with the chain are complying with applicable accounting standards.
   3. that rights of the organisations with the chain are protected.
   4. that the rights of workers with the chain are protected.
8. Early social audit was primarily conducted by
   1. commercial organisations.
   2. external stakeholders.
   3. professional accounting firms.
   4. internal stakeholders.
9. Which of the following is NOT a method commonly used in supply chain auditing?
   1. site inspections.
   2. interviews with workers, management, local unions and NGOs.
   3. quantitative analysis.
   4. document reviews.
10. Which of the following is one of the main consumer audit organisations in the UK?
    1. Social Audit Ltd.
    2. Counter Information Services.
    3. The Ethical Company Organisation.
    4. Consumers International.