

• Accounting

Advertising

Aluminium

Automotive

Aviation

Chemicals

Coal

Construction

Consulting Engineering

Electricity

Fertilizer

Finance and Insurance

Food and Drink

Information and
Communications Technology

Iron and Steel

Oil and Gas

Railways

Refrigeration

Road Transport

Tourism

Waste Management

Water Management



Industry as a partner for sustainable development

Accounting

Association of Chartered Certified
Accountants (ACCA)



*Developed through a multi-stakeholder process
facilitated by:*



This report is released by the Association of Chartered Certified Accountants (ACCA) and the United Nations Environment Programme. Unless otherwise stated, all the interpretation and findings set forth in this publication are those of the Association of Chartered Certified Accountants (ACCA)

The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of the Association of Chartered Certified Accountants (ACCA) or the United Nations Environment Programme concerning the legal status of any country, territory, city or area or of its authorities, or concerning delimitation of its frontiers or boundaries. The contents of this volume do not necessarily reflect the views or policies of the United Nations Environment Programme, nor does citing of trade names or commercial processes constitute endorsement.

This publication may be reproduced in whole or in part and in any form for educational or non-profit purposes without special permission from the copyright holders, provided acknowledgement of the source is made. The Association of Chartered Certified Accountants (ACCA) and the United Nations Environment Programme would appreciate receiving a copy of any publication that uses this report as a source.

First published in the United Kingdom in 2002.

Copyright © 2002 Association of Chartered Certified Accountants
and United Nations Environment Programme

ISBN: 92-807-2174-7

Industry as a partner for sustainable development

Accounting

A report prepared by:

The Association of Chartered Certified Accountants (ACCA)
29 Lincoln's Inn Fields
London WC2A 3EE
United Kingdom

Tel: +44 20 7396 7000
Fax: +44 20 7396 7070
Web site: <http://www.accaglobal.com>



Disclaimer

In a multi-stakeholder consultation facilitated by the United Nations Environment Programme, a number of groups (including representatives from non-governmental organisations, labour unions, research institutes and national governments) provided comments on a preliminary draft of this report prepared by the Association of Chartered Certified Accountants (ACCA), at the request of UNEP. The report was then revised, benefiting from stakeholder perspectives and input. The views expressed in the report remain those of the authors, and do not necessarily reflect the views of the United Nations Environment Programme or the individuals and organisations that participated in the consultation. Exceptionally, the consultation process for this report was carried out via e-mail due to time constraints.

Contents

| | |
|----|--|
| 5 | Foreword |
| 6 | Acknowledgements |
| 7 | Part 1: Executive summary |
| 17 | Part 2: The accountancy profession and sustainable development aspects (facts and figures) |
| 17 | 2.1 Introduction |
| 19 | 2.2 Environmental, social and sustainability accounting and reporting and other activities of the global accounting profession |
| 21 | 2.3 The impact of the accountancy profession: Direct vs indirect |
| 21 | Economic aspects: Direct/indirect |
| 22 | Environmental impacts: Direct/indirect |
| 22 | Social aspects: direct/indirect |
| 23 | 2.4 Assessment |
| 25 | Part 3: Processes for improvement: Industry strategies, approaches and measures taken to achieve progress |
| 25 | 3.1 Overview at the global standard setting level. To what extent has the accounting profession addressed the environmental/social aspects of sustainable development? |
| 25 | 3.2 The questionnaire survey |
| 28 | 3.3 Developments on specific issues |
| 29 | Environmental financial accounting |
| 31 | Corporate governance and risk management |
| 33 | Environmental management accounting (EMA) |
| 35 | Environmental finance/financial management |
| 36 | Accounting for bio-diversity and environmental accounting |
| 37 | Environmental reporting |
| 39 | Social accounting and reporting |
| 41 | Full cost (sustainability) accounting |
| 42 | Sustainability reporting |
| 43 | Verification of environmental, social and sustainability and reports |
| 44 | Consulting activities |
| 45 | Internal EMS and external reporting by accounting firms and institutes |
| 46 | 3.4 Conclusions |
| 47 | Part 4: Reflections: Future challenges and targets – Agenda 2010 |
| 47 | 4.1 In what ways have the strategies and approaches been successful or unsuccessful? |
| 49 | 4.2 What have been the key areas of progress and where does future progress need to be made? |
| 52 | 4.3 Educational activities |
| 56 | 4.4 Conclusion |
| 57 | Annexe 1: FEE's commitment to sustainable development issues |
| 60 | Annexe 2: Selected bibliography |
| | Selected Web sites |

Foreword

The global accountancy profession occupies an important position in world trade – providing the universal ‘language of business’ (the language of bottom lines, gearing and payback) and at the same time acting as an independent referee as to the truth and fairness of published financial statements and the impartiality of public offer documents.

But many people, including many in the profession itself, still see accounting and accountants as remote from any possible contact with the notions of corporate social responsibility and sustainable development. At a recent ceremony in London, where my own body, the Association of Chartered Certified Accountants (ACCA), was presented with the prestigious Queen’s Award for Enterprise, the presenting official, the Lord Lieutenant of London, when told I was leading ACCA’s social and environmental initiatives asked in surprise ‘what has the accounting profession got to do with the environment?’ He was serious.

In reading this report it is important to note that it has not been endorsed by either the International Federation of Accountants (IFAC) or the International Accounting Standards Board (IASB), the major representative and standard setting bodies for the profession. Nevertheless it has been written by an accounting insider; someone who has been intimately involved with the development of ‘green accounting’, and the review process the report has undergone indicates broad support from other involved organisations for the conclusions reached.

The report tries to throw a new light on the accounting profession and on accounting professionals, by detailing the work that has been done since the early-1990s in terms of identifying the roles and responsibilities of the profession, in terms firstly of environmental issues and latterly in response to the broader sustainability imperative

In common, I suspect, with other reports in this series, the results are neither half as bad as we feared, nor half as good as we had originally hoped. And even if we had done all we had been implored to do we would still not be in a position to say ‘that’s it, job done’ because sustainability doesn’t work like that. In the course of researching this report I came across the quote below which perfectly exemplifies the intangible and frustrating nature of the sustainability debate.

For those involved with environmental accounting from the inside, the path from 1992 to 2002 has been an interesting one. It is like a track that started out from well outside the conventional City of Accounting, but eventually it became a road leading to the City’s main gates. In the next few years, we shall see if the City fathers have the courage to open up those gates and embrace the sustainability debate in the fullest sense.

‘Sustainability is an ideal end-state. Like democracy, it is a lofty ideal whose perfect realisation eludes us. For this reason, there will always be competing definitions of sustainability. We know these definitions will always include the well-being of people, nature, our economy and our social institutions, working together effectively over the long-term. But as the process of attempting to achieve sustainability will continuously reveal new challenges and questions – pushing back the horizons as it were – a definitive definition is impossible.’⁽¹⁾

(1) Atkinson A. (1998) The compass of sustainability: framework for a comprehensive information system

Acknowledgements

I should like to thank a number of people without whom neither this report nor its content would be possible:

Jacqueline Alousi De Larderel at UNEP in Paris

Anthea Rose – chief executive of ACCA

Lorraine Ruffing – chief of the UN ISAR Group in Geneva

Professors Rob Gray at the University of Glasgow

Jan Bebbington at the University of Aberdeen

Dave Owen at the University Sheffield

Mike Kelly at KPMG, London

Wayne Visser of KPMG, South Africa

Allen White at the Global Reporting Initiative

Bob Massie at CERES

The collective members of the FEE Sustainability Working Group, especially the FEE technical director Saskia Slomp and Robert Langford from the Institute of Chartered Accountants in England & Wales

Alan Willis of Alan Willis & Associates

Martin Bennett at the University

All these people have, over the last decade or more, given generously of their time and resource, believing that the accounting profession had a contribution make. My gratitude to them does not excuse me for any remaining faults in this paper.

Roger Adams, Executive Director – Technical, Association of Chartered Certified Accountants (ACCA)

预览已结束，完整报告链接和二维码如下：

https://www.yunbaogao.cn/report/index/report?reportId=5_12023

