

总结（4）我总结的如何答3。6里面environmentreporting的题目PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/85/2021_2022__E6_80_BB_E7_BB_93_EF_BC_884_c52_85808.htm 这种属于textbook里面有章节，实际上有争论的考点，同时又是我们不熟悉的内容，我自己画个表在书上，考试前读一读。如何答与environment reporting有关的题目 1。外因：public interest reputation damage loss customer legal requirement 适当举例子，显得自己知识面很广：ACCA Award, FTSE 4 GOOD, Fortune 500亦有评选最有社会责任感公司。Shell的虚假原油储量报告来源

：www.examda.com 2。内因 differentiate competency. social responsibility get public approval demonstrate compliance with legislation. 3. 环境报告的组分：statement by CEO / senior management executive summary overview on sustainability report policy in place organization function system 4. 要披露的东西：environment policy formal system to manage environment risk effect response to government legislation 设置了哪些KPI来衡量绩效相关的 accounting policy 包括 environment measure, cost, loss, impairment review 要披露的金额：charge to P/L 的 fine, penalty 符合 IAS 37 要求的 provision, contingent liability. R&D cost, CAPEX 对环境方面的 cost/benefit 的 analysis 要是考到这题，考官一看，哎，这人写得很有条理，对 environment issue 很有见解，呵呵 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com