

**FINAL EXAMINATION****MASTER OF ACCOUNTANCY**

COURSE	:	CORPORATE ACCOUNTABILITY AND SUSTAINABILITY
COURSE CODE	:	CGE6033
DURATION	:	3 HOURS

INSTRUCTIONS TO CANDIDATES :

1. This question paper consists of **FIVE (5)** questions.
2. Answer **ALL** questions.
3. Please check to make sure that this examination pack consists of :
 - i. The Question Paper
 - ii. An Answer Booklet
4. Do not bring any material into the examination hall without permission.
5. Please write your answer using a black/ blue pen.

MYKAD NO : _____

ID. NO. : _____

LECTURER : _____

SECTION : _____

DO NOT OPEN THE QUESTION PAPER UNTIL YOU ARE TOLD TO DO SO*This question paper consists of 3 printed pages including the front page*

ESSAY QUESTIONS.**Answer ALL questions.**

1. Socially conscious investments have been continuing to grow. However, managers of socially conscious mutual funds do not only use ethical or social responsibility criteria to decide which companies to invest in. They consider a company's financial health before all else.

Discuss **FOUR (4)** issues that investors are concerned about before they decide to invest.

(20 Marks)

2. Sustainability assessment aims to operationalize the popular but ambiguous concept of sustainability in the analysis of concrete problems and decision-making situations.

Explain any **FIVE (5)** analytic tools that can be used in the sustainability assessment process.

(20 Marks)

3. In recent years, sustainability reporting has become a very important part of Integrated Reporting, which combines financial and non-financial parameters.

Explain **FOUR (4)** reasons why sustainability reporting is important to the business.

(20 Marks)

4. US-based consumer products giant, Kimberly-Clark (K-C), is a company with the emphasis being on the company's policies and practices related to the environment. K-C manufactured products like Kleenex and Huggies, which essentially involved the use of paper and tree pulp. The company procured the pulp required from several forests located across America. However, environmental groups like Greenpeace and the Natural Resources Defense Council (NRDC) claimed that K-C was destroying ancient forests for manufacturing its products and was misleading the public about its business practices.

A sustainable future can be achievable, successful, profitable and quantifiable, it just takes the right strategy and the right tools to tackle the environmental issues.

Discover **FIVE (5)** potential challenges for environmentally responsible business practices faced by K-C.

(20 Marks)

5. In August 2008, Dell Inc. (Dell) came out with the announcement that it had managed to achieve carbon neutrality a few months before its self-imposed deadline. Dell's achievement was applauded as it was the first company with a global presence to achieve this landmark. Critics, on the other hand, expressed doubts over the credibility of this claim. They argued that, to assess its carbon footprint, Dell had defined its own metrics that included only emissions from company-owned vehicles, operational electricity use, and employee business travel; and excluded emissions from its suppliers of parts, pollution created during the shipping of its products, and the electricity consumed in the usage of the products.

Corporate Social Responsibility (CSR) allows businesses to enact positive change particularly when companies choose to do what is suitable for their bottom line and to build customer trust.

Recommend **FIVE (5)** common ways Dell may demonstrate their CSR.

(20 Marks)

(TOTAL: 100 MARKS)

END OF QUESTION PAPER

