

Abbreviations

ACCA	Association of Chartered Certified Accountants
CCL	Chinese Company Law
CLCL	Chinese Labour Contract Law
CLL	Chinese Labour Law
CLRSG	Company Law Review Steering Group (UK)
CPA	certified public accountant
CSR	corporate social responsibility
CSRC	Chinese Securities Regulatory Commission
ESG	environmental, social and corporate governance
ESOP	employee shareholder ownership plan
ESVP	enlightened shareholder value principle
GRI	Global Reporting Initiative
NGO	non-governmental organization
OFR	operating and financial review
SASAC	State-owned Assets Supervision and Administration Commission
SEAAR	social and ethical accounting, auditing and reporting
SEC	Securities and Exchange Commission (US)
SEPA	State Environmental Protective Administration
SOE	state-owned enterprise