
Abbreviations

ACCA	Association of Chartered and Certified Accountants
ALI	American Law Institute
APELL	Awareness and Preparedness for Emergencies at the Local Level
ASIC	Australian Securities and Investments Commission
ASX	Australian Stock Exchange
ATCA	Alien Tort Claims Act
BAT	best available techniques
BPEO	best practicable environmental option
BRASS	Centre for Business Relationships, Accountability, Sustainability and Society (UK)
CA	Company Act
CA	Court of Appeal
CBCA	Canada Business Corporations Act
CBI	Confederation of British Industry
CCA	Centre for Corporate Accountability
CCA	Commercial Company Act
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CEO	chief executive officer
CER	corporate environmental reporting
CESR	corporate environmental and social responsibility
CFO	chief financial officer
CGC	Corporate Governance Council
CLERP	Corporate Law Economic Reform Program
CLR	Company Law Review
CoE	Council of Europe
CORE	Corporate Responsibility Coalition
CSR	corporate social responsibility
DEFRA	Department for the Environment, Food and Rural Affairs (UK)
DTI	Department of Trade and Industry (UK)
EC	European Community
ECOSOC	Economic and Social Council (UN)
EIA	environmental impact assessment
EPA	Environmental Protection Act
ESD	ecological sustainable development
ESRC	Economic and Social Research Council (UK)

ETI	Ethical Trading Initiative
EU	European Union
EWC	European Waste Catalogue
FBI	Federal Bureau of Investigation (USA)
FOEI	Friends of the Earth International
FSC	Forest Stewardship Council
GAP	Government Accountability Project (USA)
GBE	government–business enterprise
GCA	General Corporations Act
GRI	Global Reporting Initiative
HL	House of Lords (UK)
HSE	Health and Safety Executive (UK)
ICC	International Chamber of Commerce
ICJ	International Court of Justice
IGO	international governmental organisation
ILO	International Labour Organisation
IOE	International Organisation of Employers
IPCC	Intergovernmental Panel on Climate Change (UN)
IPPC	Integrated Pollution Prevention and Control
IRS	Internal Revenue Service (USA)
ISO	International Organisation for Standardisation
JpOI	Johannesburg Plan of Implementation (WSSD)
MNC	multinational corporation
MNE	multinational enterprise
NGO	non-governmental organisation
NIEO	New International Economic Order
OECD	Organisation for Economic Cooperation and Development
OFR	operating and financial review
OHCHR	Office of the High Commissioner for Human Rights
OSHA	Occupational Safety and Health Administration
plc	public limited company
RSC	Revised Statutes of Canada
SASF	semi-autonomous social field
SD	sustainable development
SEC	Social Economic Committee (The Netherlands)
SI	statutory instrument
SME	small and medium-sized enterprise
SRI	socially responsible investment
TEU	Treaty of the European Union
TNC	transnational corporation
UK	United Kingdom
UN	United Nations

UNCED	UN Conference on Environment and Development
UNCTC	United Nations Centre on Transnational Corporations
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNEP FI	UNEP Finance Initiative
UNGA	UN General Assembly
USA	United States of America
WAG	Welsh Assembly Government
WBCSD	World Business Council for Sustainable Development
WSSD	World Summit on Sustainable Development
WTO	World Trade Organisation