

## ABBREVIATIONS

ABCN	Australian Business and Community Network
ACOSS	Australian Council of Social Service
ACSI	Australian Council of Superannuation Investors
AICD	Australian Institute of Company Directors
ANAO	Australian National Audit Office
ANAO report	Australian National Audit Office, <i>Cross Portfolio Audit of Green Office Procurement</i> , December 2005
APRA	Australian Prudential Regulation Authority
ARIES	Australian Research Institute in Education for Sustainability
ASIC	Australian Securities and Investments Commission
ASX	Australian Stock Exchange
ASX Council Recommendations	Australian Stock Exchange Corporate Governance Council, <i>Principles of Good Corporate Governance and Best Practice Recommendations</i> , March 2003
AuSSI	Australian SAM Sustainability Index
BCA	Business Council of Australia
BITC	Business in the Community
BTGAS	BT Governance Advisory Service
CAMAC	Corporations and Markets Advisory Committee
CAER	Centre for Australian Ethical Research
CAER report	Centre for Australian Ethical Research, <i>The State of Sustainability Reporting in Australia 2005</i> , March 2006
CEO	Chief Executive Officer
CFO	Chief Financial Officer

CGT	Capital Gains Tax
Corporations Act	<i>Corporations Act 2001</i>
CR	Corporate responsibility
CRI	Corporate Responsibility Index
CRT	Caux Round Table
CSA	Chartered Secretaries Australia
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CSR	Corporate social responsibility
CUFA	Credit Union Foundation Australia
DEH	Department of the Environment and Heritage
DEH guide	Department of the Environment and Heritage, <i>Triple Bottom Line Reporting in Australia: A Guide to Reporting Against Environmental Indicators</i> , June 2003
Directive	EU Accounts Modernisation Directive
EIA	Ethical Investment Association
EMS	Environmental Management Systems
FaCSIA	Department of Families, Communities and Indigenous Affairs
Finsia	Financial Services Institute of Australasia
G3	Third revision of the Global Reporting Initiative Sustainability Reporting Guidelines
G100	Group of 100
G100 guide	Group of 100, <i>Guide to Review of Operations and Financial Condition</i> , 2003
GRI	Global Reporting Initiative
GRI Framework	The Framework consisting of Global Reporting Initiative's Sustainability Reporting Guidelines, Sector Supplements, guidance documents and technical protocols

GRI Guidelines	Global Reporting Initiative Sustainability Reporting Guidelines
IAG	Insurance Australia Group
JSE	Johannesburg Securities Exchange
MCA	Minerals Council of Australia
MD&A	Management discussion and analysis
MNE	Multinational enterprise
NGO	Non-governmental organisations
NRE	Nouvelles Régulations Économiques
OECD Guidelines	OECD Declaration on International Investment and Multinational Enterprises
OFR	Operating and Financial Review
Partnership	Prime Minister's Community Business Partnership
SAM	Sustainable Asset Management Australia
SME	Small to medium enterprise
SRI	Sustainable Responsible Investment
UN Principles	United Nations Principles for Responsible Investment
UNEP FI	United Nations Environment Programme Finance Initiative

