

## Sustainability in action: how we've recently examined skills to support sustainable business in our Strategic Professional exams

<b>Strategic Business Reporting</b> (March 2020, question 4)	Students need to discuss the importance of environmental, social and governance factors in sustainable investing and the disclosure of such information. Thereafter, they must determine the financial reporting implications of "going green" in relation to moving to an office that has much reduced CO2 emissions that will save costs long term but cause initial higher costs and of improving the company's pension scheme to be socially aware and to prevent reputational damage.
<b>Advanced Performance Management</b> (September 2019 specimen, question 3)	A company is setting out to provide reduced-emission, fuel-efficient products for the motor industry and looking for advice on how to remain competitive. Students must carry out an environmental analysis, suggest new measures and advise how to gain market share to remain profitable as well as considering risk appetite for venture capitalists who have invested in the business.
<b>Strategic Business Leader</b> (September 2018, questions 1 and 3)	A construction company is setting out to build a long road in a new country. Students have to consider the environmental footprint, and environmental risks, as well as noting what needs to be stated in the annual report to shareholders in relation to the environment.
<b>Advanced Performance Management</b> (June 2017, question 2)	In this question a government is encouraging the move to sustainable energy sources such as solar panels. Students are asked to assist a company transition by helping with costs and other measures.
<b>Advanced Performance Management</b> (December 2016, question 3)	This question sets the challenges of managing an agricultural chemicals company aiming to sell more of a 'green' product which is not currently performing well and asks students to look at different costing models as well as environmental management accounting.