

APPENDIX 1: QUESTIONNAIRE FOR AUDITORS OF FINANCIAL STATEMENTS

All answers will be treated as strictly confidential and will be used for statistical purposes only

SURVEY OF AUDITORS OF FINANCIAL STATEMENTS

QUESTIONNAIRE ON ENVIRONMENTAL REPORTING

- Please indicate the *most accurate option* by marking it with a cross.
- Please indicate your own personal views.

Section 1 : General

1. Are you a partner of, or are you employed by, one of the following audit firms? (Arthur Andersen & Co.; Coopers & Lybrand; Deloitte & Touche; Ernst & Young; Fischer Hoffman Stride; Kessel Feinstein; KPMG Aiken & Peat; Price Waterhouse Meyernel).

Yes	No
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2. To which of the following categories do you belong?

Sole practitioner/Partner/Director	Manager and other
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3. To which of the following categories do you belong?

Audit specialist/Generalist	Tax specialist	Management Services specialist	Other
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4. Please specify the sector and subsector of the largest entity (by turnover) you audit.

SECTOR	Mining Coal and Diamond	Mining Gold	Mining Metals & Minerals	Financial	Industrial	Other	N/A
SUBSECTOR							N/A

5. Is the entity specified in 4. above listed on a stock exchange (or part of a listed group)?

Listed	Not listed	N/A
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6. The turnover of the entity specified in 4. above is:

R10 000 million and above	R1 000 million to R9 999 million	R200 million to R999 million	N/A
R50 million to R199 million	R10 million to R49 million	Below R10 million	N/A

7. Is the entity specified in 4. above one of (or part of the group of) the companies listed in the enclosed addendum to this questionnaire.

On the list	Not on the list	N/A
-------------	-----------------	-----

Section 2 : Awareness levels of current implications

Y - Yes	N - No	U - Uncertain
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Are you aware of any environmental legislation with potential financial implications for organisations/Generally Accepted Accounting Practice (GAAP) regarding :

Answer each item in this section for Legislation and for GAAP

		Legislation			GAAP		
1. Contingent liabilities for contaminated land, spills and unauthorised emissions	1	Y	N	U	Y	N	U
2. Provisions for rehabilitation, abandonment, decommissioning, waste disposal, recycling, catch-up to new legislation, insurance and legal costs on environmental litigation	2	Y	N	U	Y	N	U
3. Reserves for environmental catastrophes	3	Y	N	U	Y	N	U
4. Valuation of land and buildings influenced by environmental issues	4	Y	N	U	Y	N	U
5. Depreciation policy considering newly available environment friendly technologies	5	Y	N	U	Y	N	U
6. Changing standards that require additional capital costs to bring assets currently used up to the new standard	6	Y	N	U	Y	N	U
7. Changing standards that could result in inventory obsolescence	7	Y	N	U	Y	N	U
8. Changing standards that could result in a going concern problem	8	Y	N	U	Y	N	U
9. Recycling commitments and storage and disposal of materials that are harmful to the environment that could affect the net realisable value of inventory	9	Y	N	U	Y	N	U
10. Items such as waste disposal and recycling that could result in increased production costs	10	Y	N	U	Y	N	U

Section 3: Willingness to support more comprehensive disclosure in the annual report

To what degree do you personally agree/disagree with the following statements?

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

1.	Current disclosure requirements of environmental matters are fair and not too onerous	1	SA	A	U	D	SD
2.	More comprehensive disclosure of environmental matters is needed on a voluntary basis	2	SA	A	U	D	SD
3.	More comprehensive disclosure of environmental matters is needed on a compulsory basis	3	SA	A	U	D	SD

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

4. All environmental disclosure should be published as part of the annual financial statements or an addendum thereto to ensure accessibility

4	SA	A	U	D	SD
---	----	---	---	---	----

5. More comprehensive environmental disclosure of a financial nature is needed

5	SA	A	U	D	SD
---	----	---	---	---	----

6. More comprehensive environmental disclosure of a non-financial nature is needed, such as descriptive information or information in physical units

6	SA	A	U	D	SD
---	----	---	---	---	----

7. The following items should be disclosed by organisations:

a) a descriptive overview of the major environmental risks and impacts of the organisation

7a	SA	A	U	D	SD
----	----	---	---	---	----

b) the environmental policy of the organisation

b	SA	A	U	D	SD
---	----	---	---	---	----

c) management processes and arrangements to implement the environmental policy

c	SA	A	U	D	SD
---	----	---	---	---	----

d) measurable targets in physical units and Rand amounts, where applicable, based on the environmental policy e.g. emissions

d	SA	A	U	D	SD
---	----	---	---	---	----

e) an indication of how the environmental targets were set and the legal requirement (if any) for each target

e	SA	A	U	D	SD
---	----	---	---	---	----

f) performance against environmental targets and comparative figures (previous year)

f	SA	A	U	D	SD
---	----	---	---	---	----

g) all targets and performance thereon on a site-by-site basis

g	SA	A	U	D	SD
---	----	---	---	---	----

h) accounting policies for recording liabilities, provisions, contingent liabilities and catastrophe reserves

h	SA	A	U	D	SD
---	----	---	---	---	----

i) Rand amounts of environmental liabilities, contingent liabilities and reserves established in the current period

i	SA	A	U	D	SD
---	----	---	---	---	----

j) environmental costs (energy; waste handling, treatment and disposal; legal compliance; packaging; fines; rehabilitation; recycling; etc.) by category, charged to operating expenses during the period

j	SA	A	U	D	SD
---	----	---	---	---	----

k) environmental costs capitalised during the period

k	SA	A	U	D	SD
---	----	---	---	---	----

l) government environmental grants received

l	SA	A	U	D	SD
---	----	---	---	---	----

m) likely effect of environmental policy on future capital investment and earnings

m	SA	A	U	D	SD
---	----	---	---	---	----

n) environmental litigation the organisation is currently involved in

n	SA	A	U	D	SD
---	----	---	---	---	----

o) environmental awards/commendations received

o	SA	A	U	D	SD
---	----	---	---	---	----

p) voluntary environmental projects including programs with employees, customers, suppliers

p	SA	A	U	D	SD
---	----	---	---	---	----

q) information to enable the user of the financial statements to assess the completeness of the environmental information disclosed

q	SA	A	U	D	SD
---	----	---	---	---	----

r) independent third party attestation of some of the aspects agreed to above

r	SA	A	U	D	SD
---	----	---	---	---	----

s) independent third party attestation of all the aspects agreed to above

s	SA	A	U	D	SD
---	----	---	---	---	----

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

8. It will be possible for auditors of financial statements to attest all the additional disclosure referred to in 7. above

8	SA	A	U	D	SD
---	----	---	---	---	----

9. The additional audit work required will lead to higher audit fees

9	SA	A	U	D	SD
---	----	---	---	---	----

If you disagreed (D or SD) with 9. above, do not answer question 10.

10. Should the additional audit work lead to higher audit fees, the additional audit fees will not be material compared to current fees

10	SA	A	U	D	SD
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Section 4 : Accounting for Sustainability

To what degree do you personally agree/disagree with the following statements?

In order to assist third parties to assess the impact that organisations have on the environment:

1. The natural resources under the control of the organisation along with the changes therein during the reporting period should be disclosed by category in a separate statement (inventory approach).

1	SA	A	U	D	SD
---	----	---	---	---	----

2. The cost that would be required to correct damage done to the biosphere by the organisation during the reporting period should be deducted in the Income Statement (sustainable cost approach).

2	SA	A	U	D	SD
---	----	---	---	---	----

3. All resources flowing into the organisation, those flowing from it and the losses or leakages from the process should be disclosed in a separate statement (resource flow approach).

3	SA	A	U	D	SD
---	----	---	---	---	----

THANK YOU

COPY OF THE RESEARCH FINDINGS

If you wish to receive a copy of the research findings, please complete the request form. If you wish to retain anonymity, a copy of the request form can be sent in a separate envelope.

January 1995

Charl de Villiers
 Dept of Accounting
 Private Bag X5018
 STELLENBOSCH
 7599

REQUEST FOR A COPY OF THE ENVIRONMENTAL ACCOUNTING RESEARCH FINDINGS FOR AUDITORS

Please forward a copy of the research findings to the following address:

APPENDIX 2: QUESTIONNAIRE FOR MANAGERS

All answers will be treated as strictly confidential and will be used for statistical purposes only

SURVEY OF DIRECTORS OF JSE LISTED COMPANIES

QUESTIONNAIRE ON ENVIRONMENTAL REPORTING

- Please indicate the *most accurate option* by marking it with a cross.
- Please indicate your own personal views.

Section 1 : General

1. Please specify the sector and subsector of the largest company of which you are a director.

SECTOR	Mining Coal and Diamond	Mining Gold	Mining Metals & Minerals	Financial	Industrial	Other
SUBSECTOR						

2. The turnover of the company specified in 1. above is:

R10 000 million and above	R1 000 million to R9 999 million	R200 million to R999 million
R50 million to R199 million	R10 million to R49 million	Below R10 million

3. Is the company specified in 1. above one of (or part of the group of) the companies listed in the enclosed addendum to this questionnaire.

On the list	Not on the list
-------------	-----------------

Section 2 : Awareness levels of current implications

Y - Yes	N - No	U - Uncertain
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Are you aware of any environmental legislation with potential financial implications for organisations/Generally Accepted Accounting Practice (GAAP) regarding :

Answer each item in this section for Legislation and for GAAP

Legislation	GAAP
-------------	------

- | | | | | | | | |
|---|----|---|---|---|---|---|---|
| 1. Contingent liabilities for contaminated land, spills and unauthorised emissions | 1 | Y | N | U | Y | N | U |
| 2. Provisions for rehabilitation, abandonment, decommissioning, waste disposal, recycling, catch-up to new legislation, insurance and legal costs on environmental litigation | 2 | Y | N | U | Y | N | U |
| 3. Reserves for environmental catastrophes | 3 | Y | N | U | Y | N | U |
| 4. Valuation of land and buildings influenced by environmental issues | 4 | Y | N | U | Y | N | U |
| 5. Depreciation policy considering newly available environment friendly technologies | 5 | Y | N | U | Y | N | U |
| 6. Changing standards that require additional capital costs to bring assets currently used up to the new standard | 6 | Y | N | U | Y | N | U |
| 7. Changing standards that could result in inventory obsolescence | 7 | Y | N | U | Y | N | U |
| 8. Changing standards that could result in a going concern problem | 8 | Y | N | U | Y | N | U |
| 9. Recycling commitments and storage and disposal of materials that are harmful to the environment that could affect the net realisable value of inventory | 9 | Y | N | U | Y | N | U |
| 10. Items such as waste disposal and recycling that could result in increased production costs | 10 | Y | N | U | Y | N | U |

Section 3: Willingness to support more comprehensive disclosure in the annual report

To what degree do you personally agree/disagree with the following statements?

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

- | | | | | | | |
|---|---|----|---|---|---|----|
| 1. Current disclosure requirements of environmental matters are fair and not too onerous | 1 | SA | A | U | D | SD |
| 2. More comprehensive disclosure of environmental matters is needed on a voluntary basis | 2 | SA | A | U | D | SD |
| 3. More comprehensive disclosure of environmental matters is needed on a compulsory basis | 3 | SA | A | U | D | SD |

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

4.	All environmental disclosure should be published as part of the annual financial statements or an addendum thereto to ensure accessibility	4	SA	A	U	D	SD
5.	More comprehensive environmental disclosure of a financial nature is needed	5	SA	A	U	D	SD
6.	More comprehensive environmental disclosure of a non-financial nature is needed, such as descriptive information or information in physical units	6	SA	A	U	D	SD
7.	The following items should be disclosed by organisations:						
a)	a descriptive overview of the major environmental risks and impacts of the organisation	7a	SA	A	U	D	SD
b)	the environmental policy of the organisation	b	SA	A	U	D	SD
c)	management processes and arrangements to implement the environmental policy	c	SA	A	U	D	SD
d)	measurable targets in physical units and Rand amounts, where applicable, based on the environmental policy e.g. emissions	d	SA	A	U	D	SD
e)	an indication of how the environmental targets were set and the legal requirement (if any) for each target	e	SA	A	U	D	SD
f)	performance against environmental targets and comparative figures (previous year)	f	SA	A	U	D	SD
g)	all targets and performance thereon on a site-by-site basis	g	SA	A	U	D	SD
h)	accounting policies for recording liabilities, provisions, contingent liabilities and catastrophe reserves	h	SA	A	U	D	SD
i)	Rand amounts of environmental liabilities, contingent liabilities and reserves established in the current period	i	SA	A	U	D	SD
j)	environmental costs (energy; waste handling, treatment and disposal; legal compliance; packaging; fines; rehabilitation; recycling; etc.) by category, charged to operating expenses during the period	j	SA	A	U	D	SD
k)	environmental costs capitalised during the period	k	SA	A	U	D	SD
l)	government environmental grants received	l	SA	A	U	D	SD
m)	likely effect of environmental policy on future capital investment and earnings	m	SA	A	U	D	SD
n)	environmental litigation the organisation is currently involved in	n	SA	A	U	D	SD
o)	environmental awards/commendations received	o	SA	A	U	D	SD
p)	voluntary environmental projects including programs with employees, customers, suppliers	p	SA	A	U	D	SD
q)	information to enable the user of the financial statements to assess the completeness of the environmental information disclosed	q	SA	A	U	D	SD
r)	independent third party attestation of some of the aspects agreed to above	r	SA	A	U	D	SD
s)	independent third party attestation of all the aspects agreed to above	s	SA	A	U	D	SD

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

8. All the information referred to in 7. above is currently available to management within the company of which I am a director.

8	SA	A	U	D	SD
---	----	---	---	---	----
9. All the information referred to in 7. above is available or could be obtained.

9	SA	A	U	D	SD
---	----	---	---	---	----
10. The benefits to accumulate and disclose the information referred to in 7. above will outweigh the costs thereof.

10	SA	A	U	D	SD
----	----	---	---	---	----

Section 4 : Accounting for Sustainability

To what degree do you personally agree/disagree with the following statements?

In order to assist third parties to assess the impact that organisations have on the environment:

1. The natural resources under the control of the organisation along with the changes therein during the reporting period should be disclosed by category in a separate statement (inventory approach).

1	SA	A	U	D	SD
---	----	---	---	---	----
2. The cost that would be required to correct damage done to the biosphere by the organisation during the reporting period should be deducted in the Income Statement (sustainable cost approach).

2	SA	A	U	D	SD
---	----	---	---	---	----
3. All resources flowing into the organisation, those flowing from it and the losses or leakages from the process should be disclosed in a separate statement (resource flow approach).

3	SA	A	U	D	SD
---	----	---	---	---	----

THANK YOU

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January 1995

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 STELLENBOSCH
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REQUEST FOR A COPY OF THE ENVIRONMENTAL ACCOUNTING RESEARCH FINDINGS FOR DIRECTORS

Please forward a copy of the research findings to the following address:

APPENDIX 3: QUESTIONNAIRE FOR USERS OF FINANCIAL STATEMENTS

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SURVEY OF USERS OF FINANCIAL STATEMENTS

QUESTIONNAIRE ON ENVIRONMENTAL REPORTING

- Please indicate the *most accurate option* by marking it with a cross.
- Please indicate your own personal views.

Section 1 : General

1. Please specify the sector **and** subsector of the **largest** entity of which you peruse the financial statement at least annually.

SECTOR	Mining Coal and Diamond	Mining Gold	Mining Metals & Minerals	Financial	Industrial	Other
SUBSECTOR						

2. Is the entity specified in 1. above listed on a stock exchange (or part of a listed group)?

Listed	Not listed
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3. The turnover of the entity specified in 1. above is:

R10 000 million and above	R1 000 million to R9 999 million	R200 million to R999 million
R50 million to R199 million	R10 million to R49 million	Below R10 million

4. Is the entity specified in 1. above one of (or part of the group of) the companies listed in the enclosed addendum to this questionnaire.

On the list	Not on the list
-------------	-----------------

Section 2 : Awareness levels of current implications

Y - Yes	N - No	U - Uncertain
---------	--------	---------------

Are you aware of any environmental legislation with potential financial implications for organisations/Generally Accepted Accounting Practice (GAAP) regarding :

Answer each item in this section for Legislation and for GAAP

		Legislation			GAAP		
1. Contingent liabilities for contaminated land, spills and unauthorised emissions	1	Y	N	U	Y	N	U
2. Provisions for rehabilitation, abandonment, decommissioning, waste disposal, recycling, catch-up to new legislation, insurance and legal costs on environmental litigation	2	Y	N	U	Y	N	U
3. Reserves for environmental catastrophes	3	Y	N	U	Y	N	U
4. Valuation of land and buildings influenced by environmental issues	4	Y	N	U	Y	N	U
5. Depreciation policy considering newly available environment friendly technologies	5	Y	N	U	Y	N	U
6. Changing standards that require additional capital costs to bring assets currently used up to the new standard	6	Y	N	U	Y	N	U
7. Changing standards that could result in inventory obsolescence	7	Y	N	U	Y	N	U
8. Changing standards that could result in a going concern problem	8	Y	N	U	Y	N	U
9. Recycling commitments and storage and disposal of materials that are harmful to the environment that could affect the net realisable value of inventory	9	Y	N	U	Y	N	U
10. Items such as waste disposal and recycling that could result in increased production costs	10	Y	N	U	Y	N	U

Section 3: Willingness to support more comprehensive disclosure in the annual report

To what degree do you personally agree/disagree with the following statements?

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

1.	Current disclosure requirements of environmental matters are fair and not too onerous	1	SA	A	U	D	SD
2.	More comprehensive disclosure of environmental matters is needed on a voluntary basis	2	SA	A	U	D	SD
3.	More comprehensive disclosure of environmental matters is needed on a compulsory basis	3	SA	A	U	D	SD

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

4.	All environmental disclosure should be published as part of the annual financial statements or an addendum thereto to ensure accessibility	4	SA	A	U	D	SD
5.	More comprehensive environmental disclosure of a financial nature is needed	5	SA	A	U	D	SD
6.	More comprehensive environmental disclosure of a non-financial nature is needed, such as descriptive information or information in physical units	6	SA	A	U	D	SD
7.	The following items should be disclosed by organisations because it is useful to me:						
a)	a descriptive overview of the major environmental risks and impacts of the organisation	7a	SA	A	U	D	SD
b)	the environmental policy of the organisation	b	SA	A	U	D	SD
c)	management processes and arrangements to implement the environmental policy	c	SA	A	U	D	SD
d)	measurable targets in physical units and Rand amounts, where applicable, based on the environmental policy e.g. emissions	d	SA	A	U	D	SD
e)	an indication of how the environmental targets were set and the legal requirement (if any) for each target	e	SA	A	U	D	SD
f)	performance against environmental targets and comparative figures (previous year)	f	SA	A	U	D	SD
g)	all targets and performance thereon on a site-by-site basis	g	SA	A	U	D	SD
h)	accounting policies for recording liabilities, provisions, contingent liabilities and catastrophe reserves	h	SA	A	U	D	SD
i)	Rand amounts of environmental liabilities, contingent liabilities and reserves established in the current period	i	SA	A	U	D	SD
j)	environmental costs (energy; waste handling, treatment and disposal; legal compliance; packaging; fines; rehabilitation; recycling; etc.) by category, charged to operating expenses during the period	j	SA	A	U	D	SD
k)	environmental costs capitalised during the period	k	SA	A	U	D	SD
l)	government environmental grants received	l	SA	A	U	D	SD
m)	likely effect of environmental policy on future capital investment and earnings	m	SA	A	U	D	SD
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p)	voluntary environmental projects including programs with employees, customers, suppliers	p	SA	A	U	D	SD
q)	information to enable the user of the financial statements to assess the completeness of the environmental information disclosed	q	SA	A	U	D	SD
r)	independent third party attestation of some of the aspects agreed to above	r	SA	A	U	D	SD
s)	independent third party attestation of all the aspects agreed to above	s	SA	A	U	D	SD

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

8. Environmental information will influence my decision making regarding a company even if the environmental information will have no short or long term financial impact on the company.

8	SA	A	U	D	SD
---	----	---	---	---	----

Section 4 : Accounting for Sustainability

To what degree do you personally agree/disagree with the following statements?

In order to assist third parties to assess the impact that organisations have on the environment:

1. The natural resources under the control of the organisation along with the changes therein during the reporting period should be disclosed by category in a separate statement (inventory approach).

1	SA	A	U	D	SD
---	----	---	---	---	----

2. The cost that would be required to correct damage done to the biosphere by the organisation during the reporting period should be deducted in the Income Statement (sustainable cost approach).

2	SA	A	U	D	SD
---	----	---	---	---	----

3. All resources flowing into the organisation, those flowing from it and the losses or leakages from the process should be disclosed in a separate statement (resource flow approach).

3	SA	A	U	D	SD
---	----	---	---	---	----

THANK YOU

COPY OF THE RESEARCH FINDINGS

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January 1995
Charl de Villiers Dept of Accounting Private Bag X5018 STELLENBOSCH 7599
REQUEST FOR A COPY OF THE ENVIRONMENTAL ACCOUNTING RESEARCH FINDINGS FOR USERS
Please forward a copy of the research findings to the following address:

APPENDIX 4: INDIVIDUALS WHO REVIEWED THE QUESTIONNAIRE

Feedback on the original questionnaire was obtained from the following individuals:

Prof. Q. Vorster	Prof at U.P., Head of Dpt. Acc.
Prof. W. Buys	Prof at U.P.
Prof. M. Shotter	Assoc. Prof. at U.P.
Mr. J. van der Merwe	Senior Lecturer at U.P.
Prof H. Oosthuizen	Prof at U.S. Bus. School, Expert in questionnaire compilation
Prof. L. Loxton	Assoc. Prof. at U.S. Dpt. Acc.
Prof G. Andersen	Assoc. Prof. at U.S. Dpt. Acc.
Prof. WD van der Walt	Assoc. Prof. at U.S. Dpt. Acc.
Prof. P. Olivier	Assoc. Prof. at U.S. Dpt. Acc.
Mr. C. van Staden	Senior Lecturer at U.S. Dpt. Acc.
Mr. F. Koch	Senior Lecturer at U.S. Dpt. Acc.
Ms. G. du Toit	Senior Lecturer at U.S. Dpt. Acc.
Mr. A. Labuscagne	Coopers & Lybrand, Partner in charge C.T.
Mr. H. Bosman	Coopers & Lybrand, Audit Partner Bellville
Mr. W. Viviers	Coopers & Lybrand, Training Partner Western Cape

APPENDIX 5: INDIVIDUALS INCLUDED IN THE PILOT RUN

AUDITORS

K Minie
Coopers & Lybrand
Pretoria

P Fourie
Coopers & Lybrand
Pretoria

WAF Human
Coopers & Lybrand
Pretoria

JS Nel
Coopers & Lybrand
Pretoria

A Swiegers
Delloitte & Touche
Brooklyn

K Ellis
KPMG Aiken & Peat
Pretoria

B Leith
KPMG Aiken & Peat
Pretoria

J van der Laan
Den Boer & Van der Laan
Pretoria

B Haar
Kessel Feinstein
Pretoria

A Roberts
Van Staden & Roberts
Groenkloof

DM Franklin
Business Strategy Unit
Ernst & Young - JHB

A Kretzschmar
Coetzee Johnson
Pretoria

C Crouse
Willem du Toit & Vennote
Sunnyside

H van Zyl
Bolingbrke van Zyl & Co
Sunnyside

V Faris
Price Waterhouse Meyernel
Menlopark

L van Breda
Ernst & Young
Pretoria

W Lubbe
Lubbes
Pretoria

DIRECTORS

R Friedman
Control Instruments

RJ Simon
Medhold

TE Buzer
Control Instruments

PJ Weir
Sondor

B Veller
Control Instruments

BM Sender
Ovcon

MJ Levett
Barlows

MH Parry
Hickson Chemical

MH Visser
Engen

P Conradie
Siltek

USERS

G Nestadt
Frankel Pollak Vinderine Inc
Benoni

RP Klippin
Alexander Paterson Faure Inc
Marshalltown

MJ Vermeulen
HAB Herbst Inc
Bloemfontein

CR Freemantle (jnr)
JD Anderson & Co Inc
Marshalltown

DJ Richter
Ed Hern, Rudolph Inc
Bloemfontein

MC Soekoe
Ryan Anderson & Co Inc
Newtown

GM van Besouw
EW Balderson Inc
Cape Town

AA van Heerden
Fergusson Bros, Hall, Stewart & Co Inc
Johannesburg

RJ Pyott
Davis, Borkum, Hare & Co Inc
Cape Town

W Stals
George Huysamer & Partners Inc
Johannesburg

APPENDIX 6: COVERING LETTER TO ACCOMPANY THE PILOT RUN

16 September 1994

Dear Sir/Madam

The environment is currently regarded as an increasingly important business issue. A Financial Mail survey and a supplement to Finansies en Tegniek, both within the last two years, bears testimony to this fact.

The Department of Accounting at the University of Pretoria is currently engaged in a comprehensive research project regarding environmental accounting in South Africa. We depend however, on the input of individuals in business to ensure the practicality and the reliability of the results.

You are one of a very small group of individuals selected to field test the questionnaire. Your response, as well as comments on the questionnaire itself on layout, clarity and any other aspect that could serve to improve the questionnaire, will be very much appreciated. To complete the questionnaire will take approximately 10 minutes of your time. May we take the liberty to ask you to assist us in this matter?

After completion, kindly mail the questionnaire in the self addressed envelope to the researcher.

Should you require further information, do not hesitate to contact Charl de Villiers at (Cape Town code) (021) 808 3085.

Thank you for your kind co-operation.

Yours sincerely

PROF QUINTUS VORSTER
HEAD: DEPARTMENT OF ACCOUNTING

APPENDIX 7: LETTER TO SAICA

26 October 1994

Mr K Mockler
The SA Institute of Chartered Accountants
Box 59875
Kengray

Dear Sir/Madam

The environment is seen as an increasingly important business issue. A Financial Mail survey and a Finansies en Tegniek bylae, both within the last two years bears testimony to this fact.

The Department of Accounting at the University of Pretoria is currently engaged in a comprehensive research project regarding environmental accounting in South Africa. We depend however, on the input of individuals in business to ensure the practicality and the reliability of the results.

Chartered Accountants have been identified as an important group of opinion makers regarding disclosure requirements. Could you please send us a list of your members and their addresses. This would allow us to send a questionnaire to a sample of them. The list will be used for the purpose of research only.

Should you require further information, do not hesitate to contact the undersigned on (Cape Town code) (021) 808 3085.

Thank you for your kind co-operation.

Yours faithfully

CHARL DE VILLIERS

APPENDIX 8: TOP 300 COMPANIES ACCORDING TO THE FINANCIAL MAIL 1994

FinMail	Abbreviation	Full Name
250	ABS	ABS HOLDINGS
219	ACREM	ACREM HOLDINGS
77	ADCOCK	ADCOCK INGRAM
287	ADONIS	ADONIS KNITWEAR HOLDINGS
244	ADVTECH	ADVANCED TECHNICAL SYSTEMS
16	AECI	AECI
147	AF CABLE	AFRICAN CABLES
36	AFROX	AFRICAN OXYGEN
288	AIDA	AIDA HOLDINGS
213	ALEXWYT	ALEX WHYTE HOLDINGS
30	ALTRON	ALLIED ELECTRONICS CORPORATION
57	ALTECH	ALLIED TECHNOLOGIES
210	ALLWEAR	ALLWEAR
70	ABI	AMALGAMATED BEVERAGE INDUSTRIES
55	AMREL	AMALGAMATED RETAIL
225	ANBEECO	ANBEECO INVESTMENT HOLDINGS
25	A ALPHA	ANGLO ALPHA
6	AMIC	ANGLO AMERICAN INDUSTRIAL CORPORATION
14	AVI	ANGLOVAAL INDUSTRIES
38	ARGUS	ARGUS HOLDINGS
272	ARIES	ARIES PACKAGING
277	AROMA	AROMA LIQUOR HOLDINGS
269	AKJ	ARTHUR KAPLAN JEWELLERY HOLDINGS
97	AFCOL	ASSOCIATED FURNITURE COMPANIES
249	AUTODEK	AUDIODEK HOLDINGS
242	AUTOPAGE	AUTOPAGE HOLDINGS
243	AUTOQUIP	AUTOQUIP GROUP
1	BARLOWS	BARLOW
204	BARNETS	BARNETTS GROUP
144	BASREAD	BASIL READ HOLDINGS
173	BEARMAN	BEARING MAN
187	BERTRAD	BERGERS TRADING HOLDINGS
96	BERZACK	BERZACK BROTHERS HOLDINGS
71	BIDVEST	THE BIDVEST GROUP
176	BOLWEAR	BOLTON FOOTWEAR
138	BOLTONS	BOLTON INDUSTRIAL HOLDINGS
87	BOUMAT	BOUMAT
280	BOWCALF	BOWLER METCALF
166	BOYMANS	BOYMANS
221	BRENMILL	BRENNER MILLS
184	PORT	BRIAN PORTER HOLDINGS
83	BTR DUN	BTR DUNLOP
283	BURLING	BURLINGTON INDUSTRIES
64	CADSWEP	CADBURY SCHWEPPES (SA)
177	CARGO	CARGO CARRIERS
127	CARLTON	CARLTON CENTRE
154	CASHBIL	CASHBUILD
263	CENMAG	CENMAG HOLDINGS
151	CEMENCO	THE CEMENCO COMPANY (AFRICA)
169	CERAMIC	CERAMIC INDUSTRIES
4	CG SMITH	CG SMITH
9	CGS FOOD	CG SMITH FOODS
40	CG SUGAR	CG SMITH SUGAR
109	CHEMSVE	CHEMICAL SERVICES
276	CHOICE	CHOICE HOLDINGS
191	CHUBB	CHUBB HOLDINGS
294	CITYHLD	CITY INVESTMENT HOLDINGS
150	CITY LODGE	CITY LODGE HOTELS
270	CLEGG	CLEGG HOLDINGS

113	CLICKS	THE CLICKS GROUP
63	CLINICS	CLINIC HOLDINGS
228	CLYDE	CLYDE INDUSTRIAL CORPORATION
98	CNA GALLO	CNA GALLO
181	COATES	COATES BROTHERS (SOUTH AFRICA)
185	CMH	COMBINED MOTOR HOLDINGS
167	CFC	COMMERCIAL FINANCE COMPANY
142	CNC	CONCOR
274	CONTRAV	CONCORDE TRAVEL HOLDINGS
112	CONSHU	CONSHU HOLDINGS
44	CONSOL	CONSOL
62	CONFRAM	CONSOLIDATED FRAME TEXTILES
101	CMI	CONSOLIDATED METALLURGICAL INDUSTRIES
209	CONTROL	CONTROL INSTRUMENTS GROUP
235	CMS	CORPORATE MANAGEMENT SERVICES
157	CROOKES	CROOKES BROTHERS
104	CTP	CTP HOLDINGS
117	CULINAN	CULLINAN HOLDINGS
259	CURNOW	CURNOW M&G
255	CUTRITE	CUTRITE INVESTMENTS
122	DA GAMA	DA GAMA TEXTILE COMPANY
260	DARMAG	DARMAG
110	DATAKOR	DATAKOR
297	DECOR	DECOR INVESTMENT HOLDINGS
186	DECOVO	DECOVO INVESTMENTS
92	DELCORP	DEL MONTE ROYAL CORP
115	DELFOOD	DEL MONTE ROYAL FOODS
268	TAFELBERG	DELISTED DELISTED 10-3-94
227	MIDMAC	DELISTED DELISTED 11-4-94
298	SAFETEC	DELISTED DELISTED 25-3-94
156	AMSHOE	DELISTED DELISTED 7-3-94
217	DELSWA	DELSWA
135	DELTA	DELTA ELECTRICAL INDUSTRIES
159	DIDATA	DIMENSION DATA HOLDINGS
59	DISTIL	DISTILLERS CORPORATION (SA)
31	DORBYL	DORBYL
32	EDGARS	EDGARS STORES
95	ED L BATE	EDWARD L BATEMAN
118	ELCENTR	ELCENTRE CORPORATION
78	ELERINE	ELLERINE HOLDINGS
12	ENGEN	ENGEN
265	ENSIGN	ENSIGN CLOTHING
295	ENROL	ENVIRONMENTAL RESOURCES
194	EUREKA	EUREKA INDUSTRIAL
81	EVERITE	EVERITE GROUP
199	FARM-AG	FARM-AG
179	FMCOTEC	FEMCO TECHNOLOGY HOLDINGS
226	FENIX	FENIX INDUSTRIES
162	FENNER	FENNER GROUP SA
119	FINTECH	FINTECH
42	FOODCORP	FOODCORP
51	FOSCHINI	FOSCHINI
133	ALEXNDR	FRASER ALEXANDER
216	GEN OPTIC	GENERAL OPTICAL COMPANY
153	GENTECH	GENERAL TECHNOLOGIES
93	GENTYRE	GENTYRE INDUSTRIES
205	GLODINA	GLODINA HOLDINGS
53	GRINAKER	GRINAKER HOLDINGS
66	GRINCOR	GRINDROD UNICORN GROUP
73	GRINTEK	GRINTEK
52	GROUP 5	GROUP FIVE

149	GUBINGS	GUBB & INGGS
146	GYPNUM	GYPNUM INDUSTRIES
54	HAGGIE	HAGGIE
262	HARWIL	HARWIL INVESTMENTS
198	HICKSON	HICKSON CHEMICAL HOLDINGS
195	HICOR	HICOR
23	HIVELD	HIVELD STEEL AND VANADIUM CORPORATION
34	HOLDAIN	HOLDAINS
192	HORTORS	HORTORS
114	HUDACO	HUDACO INDUSTRIES
45	HLH	HUNT LEUCHARS & HEPBURN HOLDINGS
282	IBJOFFE	IB JOFFE
46	ICS	ICS HOLDINGS
182	ILCO	ILCO HOMES
67	IMPERIAL	IMPERIAL HOLDINGS
82	ISG	INFORMATION SERVICES GROUP
206	INMINS	INMINS
121	INTELES	INTERLEISURE
214	INVICTA	INVICTA HOLDINGS
60	I&J	IRVIN & JOHNSON
5	ISCOR	ISCOR
161	ITLTILE	ITALTILE
241	JASCO	JASCO ELECTRONICS HOLDINGS
88	JD GROUP	JD GROUP
130	KAROS	KAROS HOTELS
18	KERSAF	KERSAF INVESTMENTS
203	KLIPTON	KLIPTON
120	KNJ	KNJ GROUP
281	KOPP	KOPP ELECTRONICS
99	KWV BEL	KWV INVESTMENTS
79	LANGBRG	LANGEBERG HOLDINGS
202	LASER	LASER TRANSPORT HOLDINGS
224	LEBAKA	LEBOWA BAKERIES
103	LENCO	LENCO HOLDINGS
129	L MATCH	THE LION MATCH CO
230	LITHO	LITHOSAVER SYSTEMS
256	LOGTEK	LOG-TEK HOLDINGS
207	LONGRAL	LONGRAIL
68	LTA	LTA
74	M NET	M NET
245	MACADAM	MACADAMS BAKERY SUPPLIES HOLDINGS
275	MACMED	MACMED HEALTH CARE
200	MCPHAIL	MACPHAIL HOLDINGS
11	MALBAK	MALBAK
233	MJM	MARTIN JONKER HOLDINGS
175	MASHOLD	MAS HOLDINGS
178	MASNITE	MASONITE (AFRICA)
266	MAST	MAST HOLDINGS
193	MATH ASH	MATHISON & ASHLEY HOLDINGS
300	MAXMECH	MAXMECH MECHANICAL SEALS
35	MCRTAIL	McCARTHY RETAIL
293	ME STORE	ME STORES HOLDINGS
279	MEDHOLD	MEDHOLD
126	MEDCLIN	MEDI-CLINIC CORPORATION
124	METAIR	METAIR INVESTMENTS
211	METJE & Z	METJE & ZIEGLER
28	METKOR	METKOR GROUP
50	METCASH	METRO CASH AND CARRY
188	MICIND	MICOR INDUSTRIAL CORPORATION
174	MIDAS	MIDAS
128	MORKELS	MORKELS

252	MULTI	MULTISOURCE HOLDINGS
15	M & R HLD	MURRAY & ROBERTS HOLDINGS
222	NAMFISH	NAMIBIAN FISHING INDUSTRIES
165	NAMSEA	NAMIBIAN SEA PRODUCTS
22	NAMPAK	NAMPAK
239	NATRAWL	NATAL OCEAN TRAWLING
111	NEIHOLD	NEI AFRICA HOLDINGS
253	NICTUS	NICTUS
168	NINIAN	NINIAN & LESTER HOLDINGS
237	NSA INV	NSA INVESTMENTS (FORMERLY SANLIC)
223	NU-WORLD	NU-WORLD HOLDINGS
291	OAKFLDS	OAKFIELDS THOROUGHBREDS & LEISURE INDUSTRIES
137	OCFISH	OCEAN FISHING GROUP
108	OMHOLD	OMNIA HOLDINGS
267	OPUS	OPUS INVESTMENTS (FORMERLY THE UNION COLD STORAGE OF SA)
196	OTIS	OTIS ELEVATOR COMPANY
220	OVCON	OVCON
164	OZZ	OZZ
264	PALS	PALS HOLDINGS
271	PENROSE	PENROSE HOLDINGS
61	PEP	PEP LIMITED
21	PEPKOR	PEPKOR
106	PERSETEC	PERSETECH
80	PERSKOR	PERSKORGROEP
286	PETRA	PETRA GRANITE
43	PIKNPAY	PICK N PAY STORES
246	PLASTAL	PLASTALL
33	PLATE GL	PLATE GLASS & SHATTERPRUFE INDUSTRIES
292	POINTER	POINTER FASHION INTERNATIONAL
75	POWTECH	POWER TECHNOLOGIES
218	PRESMED	PRESIDENT MEDICAL INVESTMENTS
48	PPC	PRETORIA PORTLAND CEMENT COMPANY
17	PREMGRP	THE PREMIER GROUP
100	PREMPHA	THE PREMIER PHARMACEUTICAL COMPANY
208	PROGRES	PROGRESS INDUSTRIES
163	PROFURN	PROTEA FURNISHERS
273	PUBLICO	PUBLICO
131	PUTCO	PUTCO
190	Q DATA	Q DATA
238	QUICKO	QUICK HOLDINGS
41	RAINBOW	RAINBOW CHICKEN
290	RAPTOR	RAPTOR MOTOR HOLDINGS
231	REGGIES	REDGWOODS HOLDINGS
8	REMGRO	REMBRANDT GROUP
140	RENTBEL	RENTMEESTER BELEGGINGS
37	REUNERT	REUNERT
171	REX TRUE	REX TRUEFORM CLOTHING CO
84	ROMATEX	ROMATEX
143	ROYCHEM	ROYCHEM
180	SAB IND	SA BIAS INDUSTRIES
86	SABHOLD	SABHOLD GROUP
56	SAFICON	SAFICON INVESTMENTS
10	SAFREN	SAFMARINE & RENNIES HOLDINGS
7	SAPPI	SAPPI
3	SASOL	SASOL
152	SCHARIG	SCHARRIGHUISEN HOLDINGS
90	SCOCLIK	SCORE CLICKS HOLDINGS
123	SEA HARVEST	SEA HARVEST CORPORATION
89	SEARDEL	SEARDEL INVESTMENT CORPORATION
24	SENCEM	SENTRACHEM

65	SERVGRO	SERVGRO INTERNATIONAL
284	SHO-CRAFT	SHO-CRAFT
47	SHOPRITE	SHOPRITE HOLDINGS
183	SHOREDITS	SHOREDITS HOLDINGS
91	SILTEK	SILTEK
170	SILOAK	SILVEROAK INDUSTRIES
155	SMART	SMART CENTRE HOLDINGS
236	SOLCHEM	SOLCHEM INVESTMENT HOLDINGS
258	SONDOR	SONDOR INDUSTRIES
2	SA BREWS	THE SOUTH AFRICAN BREWERIES
49	SA DRUG	SOUTH AFRICAN DRUGGISTS
289	SPANJRD	SPANJAARD
141	SPECLTY	SPECIALTY STORES
197	SPESCOM	SPESCOM ELECTRONICS
299	SPICER	SPICER-MITCHELL HOLDINGS
201	SPL	SPL
278	SPUR	SPUR STEAK RANCHES
85	STANDARD	STANDARD ENGINEERING
58	SFW	STELLENBOSCH FARMERS' WINERY GROUP
248	STERLING	STERLING CLOTHING
76	STOCKS	STOCKS & STOCKS
212	STREBEL	STREBEL GROUP
26	SUN BOP	SUN INTERNATIONAL (BOPHUTHATSWANA)
158	SUNCISK	SUN INTERNATIONAL (CISKEI)
69	SUNCRSH	SUNCRUSH
261	SUPALEK	SUPALEK HOLDINGS
296	TECHIRE	TECHNIHIRE
145	TELJOY	TELJOY HOLDINGS
13	TIG OATS	TIGER OATS
215	TIWHEEL	TIGER WHEELS
105	TML	TIMES MEDIA
285	TITACO	TITACO CONSOLIDATED INVESTMENTS
132	TOCO	TOCO HOLDINGS
19	TONGAAT	THE TONGAAT HULETT GROUP
254	TEJ	TOWLES, EDGAR JACOBS
27	TOYOTA	TOYOTA SOUTH AFRICA
240	TPN	TPN INVESTMENTS
125	TRANSUN	TRANSKEI SUN INTERNATIONAL
251	TRNSPACO	TRANSPACO
39	TRENCOR	TRENCOR
107	T&N	T&N HOLDINGS
136	UNIHOLD	UNIHOLD
134	UNISPIN	UNISPIN HOLDINGS
160	UNISERV	UNITED SERVICE TECHNOLOGIES
102	UNITRAN	UNITRANS
172	USKO	USKO
116	UTICO	UTICO HOLDINGS
257	VALAUTO	VAALAUTO
148	VAREX	VAREX CORPORATION
139	VEKTRA	VEKTRA CORPORATION
234	VENTEL	VENTER LEISURE AND COMMERCIAL TRAILERS
72	VOLTEX	VOLTEX HOLDING
94	WALTONS	WALTONS STATIONARY COMPANY
232	WB HOLD	WB HOLDINGS
247	WPH	WHOLESALE PHARMACEUTICAL HOLDINGS
189	WINHOLD	WINHOLD
29	WOOLTRU	WOOLTRU
20	W&A	W&A INVESTMENT CORPORATION
229	YORKCOR	THE YORK TIMBER ORGANISATION

APPENDIX 9: LETTER TO CIMA

26 October 1994

Mr Craig du Randt
Chartered Institute of Management Accountants

Dear Sir/Madam

The environment is seen as an increasingly important business issue. A Financial Mail survey and a Finansies en Tegniek bylae, both within the last two years bears testimony to this fact.

The Department of Accounting at the University of Pretoria is currently engaged in a comprehensive research project regarding environmental accounting in South Africa. We depend however, on the input of individuals in business to ensure the practicality and the reliability of the results.

Management Accountants have been identified as an important group of opinion makers regarding disclosure requirements. Could you please send us a list of your members and their addresses. This would allow us to send a questionnaire to a sample of them. The list will be used for the purpose of research only.

Should you require further information, do not hesitate to contact the undersigned on (Cape Town code) (021) 808 3085.

Thank you for your kind co-operation.

Yours faithfully

CHARL DE VILLIERS

APPENDIX 10: LETTER TO ACCA

26 October 1994

Mr M Ramano
Chartered Association of Certified Accountants
Box 1060
Johannesburg

Dear Sir/Madam

The environment is seen as an increasingly important business issue. A Financial Mail survey and a Finansies en Tegniek bylae, both within the last two years bears testimony to this fact.

The Department of Accounting at the University of Pretoria is currently engaged in a comprehensive research project regarding environmental accounting in South Africa. We depend however, on the input of individuals in business to ensure the practicality and the reliability of the results.

Certified Accountants have been identified as an important group of opinion makers regarding disclosure requirements. Could you please send us a list of your members and their addresses. This would allow us to send a questionnaire to a sample of them. The list will be used for the purpose of research only.

Should you require further information, do not hesitate to contact the undersigned on (Cape Town code) (021) 808 3085.

Thank you for your kind co-operation.

Yours faithfully

CHARL DE VILLIERS

APPENDIX 11: LETTER TO THE INSTITUTE OF INTERNAL AUDITORS

REQUEST FOR NAMES/ADDRESSES OF INTERNAL AUDITORS

26 October 1994

The Institute of Internal Auditors SA
Box 52543
Saxonwold

Dear Sir/Madam

The environment is seen as an increasingly important business issue. A Financial Mail survey and a Finansies en Tegniek bylae, both within the last two years bears testimony to this fact.

The Department of Accounting at the University of Pretoria is currently engaged in a comprehensive research project regarding environmental accounting in South Africa. We depend however, on the input of individuals in business to ensure the practicality and the reliability of the results.

Internal auditors have been identified as an important group of opinion makers regarding disclosure requirements. Could you please send us a list of your members and their addresses. This would allow us to send a questionnaire to a sample of them. The list will be used for the purpose of research only.

Should you require further information, do not hesitate to contact the undersigned on (Cape Town code) (021) 808 3085.

Thank you for your kind co-operation.

Yours faithfully

CHARL DE VILLIERS

APPENDIX 12: LETTER TO BANKS

19 September 1994

The Marketing Department
«adres»

Dear Sir/Madam

REQUEST FOR BANK BRANCH INFORMATION

The environment is seen as an increasingly important business issue. A Financial Mail survey and a Finansies en Tegniek bylae, both within the last two years bears testimony to this fact.

We are currently engaged in a comprehensive research project regarding environmental accounting in South Africa. We depend however, on the input of individuals in business to ensure the practicality and the reliability of the results.

Bank managers have been identified as an important group of opinion makers regarding disclosure requirements, as they regularly use annual reports. Could you please send us a list of your branches and their addresses. This would allow us to send a questionnaire to a sample of them. The list will be used for the purpose of research only.

Should you require further information, do not hesitate to contact the undersigned.

Thank you for your kind co-operation.

C.J. DE VILLIERS

APPENDIX 13: REGISTERED BANKS IN SOUTH AFRICA

Absa Bank Limited
P O Box 7735
JOHANNESBURG
2000

Albaraxa Bank Ltd
P O Box 4395
DURBAN
4000

Amalgamated Banks of SA Ltd
P O Box 260595
EXCOM
2023

Bank of Lisbon International Ltd
P O Box 11343
JOHANNESBURG
2000

Bank of Taiwan (SA) Ltd
P O Box 1999
PARKLANDS
2121

BOE Merchant Bank Ltd
P O Box 86
CAPE TOWN
8000

Boland Bank Ltd
P O Box 4
PAARL
7622

Cape of Good Hope Bank Ltd
P O Box 2125
CAPE TOWN
8000

Cape Peninsula Mutual Terminal Build Soc.
P O Box 187
RONDEBOSCH
7700

Cape Town Terminating Build. Soc.
110 Bree Street
CAPE TOWN
8001

City of Cape Town Mun. Build. Soc.
P O Box 1939
CAPE TOWN
8000

Discount House Merchant Bank Ltd
P O Box 61574
MARSHALLTOWN
2107

District Securities Bank Ltd
P O Box 1894
CAPE TOWN
8000

Eastern Province Building Society
P O Box 815
PORT ELIZABETH
6000

Absa Holdings Ltd
P O Box 61523
MARSHALLTOWN
2107

Fidelity Bank Ltd
P O box 32
PORT ELIZABETH
6000

First National Bank Holdings Ltd
P O Box 1153
JOHANNESBURG
2000

First National Bank of Southern Africa Ltd
P O Box 1153
JOHANNESBURG
2000

Firstcorp Merchant Bank Limited
P O Box 9773
JOHANNESBURG
2000

French Bank of Southern Africa Ltd
P O Box 61523
MARSHALLTOWN
2107

Futurebank Ltd
P O Box 1789
JOUBERT PARK
2044

Grahamstown Building Society
P O Box 114
GRAHAMSTOWN
6140

Habib Overseas Bank Limited
P O Box 10098
JOHANNESBURG
2000

International Bank of SA S.F.O.M. Ltd
P O Box 8771
JOHANNESBURG
2000

Investec Bank Ltd
P O Box 11177
JOHANNESBURG
2000

Investec Holdings Ltd
P O Box 11177
JOHANNESBURG
2000

Investec Ltd
P O Box 11177
JOHANNESBURG
2000

Investec Merchant Bank Ltd
P O Box 11177
JOHANNESBURG
2000

Islamic Bank Ltd
P O Box 2806
JOHANNESBURG
2000

Mercantile Bank Holdings Ltd
P O Box 32917
BRAAMFONTEIN
2017

Mercantile Bank Ltd
P O Box 32917
BRAAMFONTEIN
2017

MLS Bank Ltd
P O Box 87175
HOUGHTON
2041

Momentum Life Assurers Ltd
P O Box 7400
HENNOPSMEER
0046

NBS Bank Ltd
P O Box 1744
DURBAN
4000

NBS Holdings Ltd
P O Box 1744
DURBAN
4000

M C H Bank Ltd
P O Box 785899
SANDTON
2146

Nedcor Bank Ltd
P O Box 1144
JOHANNESBURG
2000

Nedcor Ltd
P O Box 1144
JOHANNESBURG
2000

Ons Eerste Volksbank
P O Box 4
PRETORIA
0001

Prima Bank Ltd
P O Box 2605
PARKLANDS
2121

Prima Bank Holdings Ltd
P O Box 2605
PARKLANDS
2121

Rand Merchant Bank Ltd
P O Box 786273
SANDTON
2146

SAAMBOU BANK Ltd
P O Box 20161
ALKANTRANT
0005

Saambou Holdings Ltd
P O Box 20161
ALKANTRANT
0005

Salt River Terminating Building Society
P O Box 22129
FISH HOEK
7975

Secfin Bank Ltd
P O Box 55292
NORTHLANDS
2116

Sechold Ltd
P O Box 55292
NORTHLANDS
2116

Securities Investment Bank Ltd
P O Box 62201
MARSHALLTOWN
2107

Societe Generale South Africa Ltd
P O Box 6872
JOHANNESBURG
2000

Southern Cross Terminat. Build. Soc.
P O Box 457
GOODWOOD
7460

Standard Bank Investment Corp. Ltd
P O Box 7725
JOHANNESBURG
2000

Standard Merchant Bank Ltd
P O Box 61344
MARSHALLTOWN
2107

Syfrets Bank Ltd
P O Box 206
CAPE TOWN
8000

The African Bank Ltd
P O Box 61352
MARSHALLTOWN
2107

The Board of Executors Ltd
P O Box 86
CAPE TOWN
8000

The Discount House Group Ltd
P O Box 61574
MARSHALLTOWN
2107

The New Republic Bank Ltd
P O Box 4928
DURBAN
4000

The South African Bank of Athens Ltd
P O Box 7781
JOHANNESBURG
2000

The Standard Bank of South Africa Ltd
P O Box 7725
JOHANNESBURG
2000

UAL Merchant Bank Ltd
P O Box 582
JOHANNESBURG
2000

Unibank Group Ltd
P O Box 5490
RIVONIA
2128

Unibank Ltd
P O Box 5490
RIVONIA
2128

APPENDIX 14: BANK COVERING LETTER TO ACCOMPANY THE QUESTIONNAIRE

20 February 1995

Dear Sir/Madam

The environment is seen as an increasingly important business issue. A *Financial Mail* survey and a *Finansies en Tegniek* supplement, both within the last two years bears testimony to this fact.

We are currently engaged in a comprehensive research project regarding environmental accounting in South Africa. We depend however, on the input of individuals in business to ensure the practicality and the reliability of the results.

A questionnaire in multiple choice format is included. We will be most grateful if the questionnaire could be completed by a senior official in a corporate branch or alternatively the senior official that you deem fit. The questionnaire asks for the personal views of the official and will not be construed to be that of the bank. All results will furthermore be kept confidential and respondents are welcome to remain anonymous. No specific bank will be identifiable from the results of the research.

An envelope is included for returning the questionnaire. A copy of the summarised results will be available on request.

Yours faithfully

CHARL DE VILLIERS

APPENDIX 15: GENERAL COVERING LETTER TO ACCOMPANY THE QUESTIONNAIRE

Dear Sir/Madam

The environment is currently regarded as an increasingly important business issue. A Financial Mail survey and a supplement to Finansies en Tegniek, both within the last two years, bears testimony to this fact.

The Department of Accounting at the University of Pretoria is currently engaged in a comprehensive research project regarding environmental accounting in South Africa. We depend however, on the input of individuals in business to ensure the practicality and the reliability of the results.

We enclose a questionnaire in multiple choice format. To complete the questionnaire will take approximately 10 minutes of your time. May we take the liberty to ask you to assist us in this matter?

After completion, kindly mail the questionnaire in the self addressed envelope to the researcher.

Should you require further information, do not hesitate to contact Charl de Villiers at (Cape Town code) (021) 808 3085.

Thank you for your kind co-operation.

Yours sincerely

PROF QUINTUS VORSTER
HEAD: DEPARTMENT OF ACCOUNTING

APPENDIX 16: ADDENDUM TO THE QUESTIONNAIRE (LIST OF BIG37)

LIST OF COMPANIES FEATURED IN THE TOP 100 IN EACH OF 3 SURVEYS

Abbrev.	Full Name
A ALPHA	ANGLO ALPHA
ADCOCK	ADCOCK INGRAM
AFROX	AFRICAN OXYGEN
ARGUS	ARGUS HOLDINGS
AVI	ANGLOVAAL INDUSTRIES
CADSWEP	CADBURY SCHWEPPES (SA)
CG SMITH	CG SMITH
CGS FOOD	CG SMITH FOODS
CONSOL	CONSOL
EDGARS	EDGARS STORES
ELERINE	ELLERINE HOLDINGS
ENGEN	ENGEN
FOODCORP	FOODCORP
FOSCHINI	FOSCHINI
GRINCOR	GRINDROD UNICORN GROUP
HOLDAIN	HOLDAINS
IMPERIAL	IMPERIAL HOLDINGS
KERSAF	KERSAF INVESTMENTS
LTA	LTA
M & R HLD	MURRAY & ROBERTS HOLDINGS
NAMPAK	NAMPAK
PERSKOR	PERSKORGROEP
POWTECH	POWER TECHNOLOGIES
PPC	PRETORIA PORTLAND CEMENT COMPANY
PREMGRP	THE PREMIER GROUP
REMGRO	REMBRANDT GROUP
REUNERT	REUNERT
SA BREWS	THE SOUTH AFRICAN BREWERIES
SA DRUG	SOUTH AFRICAN DRUGGISTS
SAFREN	SAFMARINE & RENNIES HOLDINGS
SASOL	SASOL
SUN BOP	SUN INTERNATIONAL (BOPHUTHATSWANA)
SUNCRSH	SUNCRUSH
TIG OATS	TIGER OATS
TOYOTA	TOYOTA SOUTH AFRICA
TRENCOR	TRENCOR
WOOLTRU	WOOLTRU

APPENDIX 17: QUESTIONNAIRE USED IN THE SECOND SURVEY (FOR ALL BUT ACCOUNTANTS)

TO: CHARL DE VILLIERS
 Department of Accountancy
 University of Stellenbosch
 STELLENBOSCH
 7600

FAX NO: (021) 886 4176

All answers will be treated as strictly confidential and will be used for statistical purposes only

QUESTIONNAIRE ON ENVIRONMENTAL REPORTING

--

- Please indicate the *most accurate option* by marking it with a cross.
- Please indicate your own personal views.

Willingness to support more comprehensive disclosure in the annual report

To what degree do you personally agree/disagree with the following statements?

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

1. More comprehensive disclosure of environmental matters is needed on a voluntary basis
2. More comprehensive disclosure of environmental matters is needed on a compulsory basis
3. All environmental disclosure should be published as part of the annual financial statements or an addendum thereto to ensure accessibility
4. More comprehensive environmental disclosure of a financial nature is needed
5. More comprehensive environmental disclosure of a non-financial nature is needed, such as descriptive information or information in physical units
6. The following items should be disclosed by organisations:

1	SA	A	U	D	SD
2	SA	A	U	D	SD
3	SA	A	U	D	SD
4	SA	A	U	D	SD
5	SA	A	U	D	SD

- a) a descriptive overview of the major environmental risks and impacts of the organisation
- b) the environmental policy of the organisation
- c) measurable targets in physical units and Rand amounts, where applicable, based on the environmental policy e.g. emissions
- d) performance against environmental targets and comparative figures (previous year)
- e) environmental costs (energy; waste handling, treatment and disposal; legal compliance; packaging; fines; rehabilitation; recycling; etc.) by category, charged to operating expenses during the period
- f) independent third party attestation of all the aspects agreed to above

a	SA	A	U	D	SD
b	SA	A	U	D	SD
c	SA	A	U	D	SD
d	SA	A	U	D	SD
e	SA	A	U	D	SD

f	SA	A	U	D	SD
---	----	---	---	---	----

Please send me a summary of the research results

Yes	No
-----	----

T0: CHARL DE VILLIERS
 Department of Accountancy
 University of Stellenbosch
 STELLENBOSCH
 7600

FAX NO: (021) 886 4176

All answers will be treated as strictly confidential and will be used for statistical purposes only

QUESTIONNAIRE ON ENVIRONMENTAL REPORTING

--

■ Please indicate the *most accurate option* by marking it with a cross.
 ■ Please indicate your own personal views.

1. Do you own shares in a company?

Yes	No
-----	----

2. Are you an employee of a company?

Yes	No
-----	----

Willingness to support more comprehensive disclosure in the annual report

To what degree do you personally agree/disagree with the following statements?

SA	-	Strongly Agree	D	-	Disagree
A	-	Agree	SD	-	Strongly Disagree
U	-	Uncertain/ Does not matter			

1. More comprehensive disclosure of environmental matters is needed on a voluntary basis

1	SA	A	U	D	SD
2	SA	A	U	D	SD
3	SA	A	U	D	SD
4	SA	A	U	D	SD
5	SA	A	U	D	SD

2. More comprehensive disclosure of environmental matters is needed on a compulsory basis

3. All environmental disclosure should be published as part of the annual financial statements or an addendum thereto to ensure accessibility

4. More comprehensive environmental disclosure of a financial nature is needed

5. More comprehensive environmental disclosure of a non-financial nature is needed, such as descriptive information or information in physical units

6. The following items should be disclosed by organisations:

a) a descriptive overview of the major environmental risks and impacts of the organisation

a	SA	A	U	D	SD
---	----	---	---	---	----

b) the environmental policy of the organisation

b	SA	A	U	D	SD
---	----	---	---	---	----

c) measurable targets in physical units and Rand amounts, where applicable, based on the environmental policy e.g. emissions

c	SA	A	U	D	SD
---	----	---	---	---	----

d) performance against environmental targets and comparative figures (previous year)

d	SA	A	U	D	SD
---	----	---	---	---	----

e) environmental costs (energy; waste handling, treatment and disposal; legal compliance; packaging; fines; rehabilitation; recycling; etc.) by category, charged to operating expenses during the period

e	SA	A	U	D	SD
---	----	---	---	---	----

f) independent third party attestation of all the aspects agreed to above

f	SA	A	U	D	SD
---	----	---	---	---	----

Please send me a summary of the research results

Yes	No
-----	----

APPENDIX 19: LIST OF AUDITORS IN THE SECOND SURVEY

N. Ayob
P.O. Box 13182
LAUDIUM
0037

C.J. Bain
P.O. Box 1182
Lonehill
SANDTON
2062

Karin Barac
Posbus 4618
Mmabatho
BOPHUTHATSWANA
8681

E.H. Bodmer
P.O. Box 41463
CRAIGHALL
2024

C.S. Bredekamp
Posbus 73948
LYNWOODRIF
0040

J.M. Burgess
Burgess Clinton & Associates
P.O. Box 848
UMHLANGA ROCKS
4320

D.G. Caras
P.O. Box 6610
JOHANNESBURG
2000

D.J. Cornelius
P.O. Box 2151
PINETOWN
3600

I.O. David
P.O. Box 4732
CAPE TOWN
8000

M.P. de Bruyn
6 Westridge Circle
CONSTANTIA HILLS
7800

B.E.W. Dell
P.O. Box 757
KROONSTAD
9500

Ilona Deveugele
P.O. Box 20334
ALKANTRANT
0005

W.M. Dondashe
P.O. Box 808
Umtata
TRANSKEI

R.R. Ellaya
P.O. Box 5357
DURBAN
4000

R.R. Emslie
P.O. Box 2609
NORTHCLIFF
2115

J.S. Evans
P.O. Box 5342
DURBAN
4000

D.V. Fraser
P.O. Box 745
KLOOF
3640

I.P. Gordon
11 Lukin Road
DURBAN
4001

P.G.W. Grobler
P.O. Box 75345
LYNWOORDRIF
0040

J.T. Harper
P.O. Box 7606
Newton Park
PORT ELIZABETH
6055

H.C. Havenga
P.O. Box 22184
HELDERKRUIN
1733

A.C. Houston
P.O. Box 177
VRYHEID
3100

P.J. Karras
1174 Cowgill Street
Queenswood
PRETORIA
0186

M.B. Le Roux
P.O. Box 18247
SUNWARD PARK
1470

J.P. Lombard
P.O. Box 3550
TYGERPARK
7536

F.C. Lourens
P.O. Box 205
RANDBURG
2125

M.G.K. Maher
P.O. Box 84583
GREENSIDE
2034

B.R. Mallinson
P.O. Box 2636
JOHANNESBURG
2000

H. Mayer
P.O. Box 279
LENASIA
1820

P.N. McGurk
P.O. Box 61975
MARSHALLTOWN
2107

Elias Miliotis
P.O. Box 624
WENDYWOOD
2144

S. Nadel
P.O. Box 1242
DURBAN
4000

J.C. Nel
P.O. Box 1331
UPINGTON
8800

G.A. Pienaar
63 Herbert Baker Street
Groenkloof
PRETORIA
0181

J.G. Potgieter
P.O. Box 199
HEILBRON
9650

G.J. Rautenbach
P.O. Box 90490
GARSFONTEIN
0042

A.J. Rickard
P.O. Box 16
VRYHEID
3100

M.W. Schoeman
P.O. Box 2407
SECUNDA
2302

Oscar Sherman
P.O. Box 9183
JOHANNESBURG
2000

J.P. Smit
P.O. Box 905
BLOEMFONTEIN
9300

W.H. Smith
P.O. Box 896
HARRISMITH
9880

D.A. Spavins
P.O. Box 1496
DURBAN
4000

R.W. Stretch
P.O. Box 859
DURBAN
4000

J. Van der Westhuizen
P.O. Box 18620
WYNBERG
7824

D. Van Heerden
P.O. Box 2636
JOHANNESBURG
2000

J.P. Van Niekerk
Privaat Sak X2
SUNNINGHILL
2157

R. Van Zyl
Oleanderlaan 147
WONDERBOOM
0182

M. Verreyne
P.O. Box 12160
BENORYN
1504

P.J. Whatley
P.O. Box 7051
Newton Park
PORT ELIZABETH
6055

D.A.V. Withers
P.O. Box 574
PIETERMARITZBURG
3200

APPENDIX 20: LIST OF DIRECTORS IN THE SECOND SURVEY

M.D. Vorster
African Holdings Ltd.
P.O. Box 32018
BRAAMFONTEIN
2107

L. Boyd
ABSA
P.O. Box 260595
EXCOM
2023

A.H. van Tichelen
Anglo-Transvaal Collieries, Ltd.
P.O. Box 62379
MARSHALLTOWN
2107

E. Osrin
Atlas Properties Ltd.
P.O. Box 86
CAPE TOWN
8000

E.G. Gregor
Bateman Industrial Corporation Ltd.
P.O. Box 565
BOKSBURG
1460

I.A. Berman
The Bidvest Group Ltd.
P.O. Box 87274
HOUGHTON
2041

J.F. Connaway
Boymans Ltd.
P.O. Box 8691
JOHANNESBURG
2000

A.S. Nkonyeni
Cashbuild Ltd.
P.O. Box 90115
BERTSHAM
2013

D.M. Lawrence
Citizen Bank Holdings Ltd.
P.O. Box 159
BISHO

G.L. Mullany
Concor Ltd.
P.O. Box 8259
JOHANNESBURG
2000

T.E. Buzer
Control Instruments Group Ltd.
P.O. Box 2245
PARKLANDS
2121

C.K. Ryu
Daewoo Electronics SA Ltd.
P.O. Box 8676
JOHANNESBURG
2000

N.R. Jaff
Delswa Ltd.
P.O. Box 6083
JOHANNESBURG
2000

Dr. D.M. Bristow
East Rand Proprietary Mines, Ltd.
P.O. Box 82291
SOUTHDALE
2135

I.T. Hirschson
Equikor Holdings Ltd.
P.O. Box 2688
CAPE TOWN
8000

D.D.B. Band
First International Trust Ltd.
P.O. Box 10499
JOHANNESBURG
2000

R. Kuper
G.D.M. Finance Ltd.
P.O. Box 3468
JOHANNESBURG
2000

M.I. Grinaker
Grinaker Holdings Ltd.
P.O. Box 47403
PARKLANDS
2121

D.M. Bristow
Harmony Gold Mining Co. Ltd.
P.O. Box 82291
SOUTHDALE
2135

G. Nestadt
Hosken Consolidated Investments Ltd.
P.O. Box 8199
JOHANNESBURG
2000

J.J. Parkinson
Independent Newspapers Holdings Ltd.
P.O. Box 1014
JOHANNESBURG
2000

G. Ravazzotti
Italtile Ltd.
P.O. Box 1689
RANDBURG
2125

T.L. Skweyiya
Kilimanjaro Investments Ltd.
P.O. Box 70458
BRYANSTON
2021

I. Vukic
Laser Transport Holdings Ltd.
P.O. Box 204
EPPINDUST
7475

F.E.A. Robarts
Lithosaver Systems Ltd.
P.O. Box 70
MARAISBURG
1700

M.J. Cullabine
Main Street Property Fund
P.O. Box 268
JOHANNESBURG
2000

J.R. McCarthy
McCarthy Group Ltd
P.O. Box 794
DURBAN
4000

Prof. A.C. Mkabinde
Metropolitan Life Ltd.
P.O. Box 93
CAPE TOWN
8000

D.A. Pettit
Mortgage Securities 101 (Pty) Ltd.
P.O. Box 86
CAPE TOWN
8000

M.J. Levett
Nedcor Ltd.
P.O. Box 1144
JOHANNESBURG
2000

A. Witkin
NSA Investments Ltd.
P.O. Box 1370
JOHANNESBURG
2000

J.M. Thomas
Ovcon Ltd.
P.O. Box 541
CONSTANTIA
7848

P.F. du Preez
Petra Granite Ltd.
P.O. Box 9446
PRETORIA
0001

J. Pollack
Premium Properties Ltd.
P.O. Box 15
PRETORIA
0001

S. Rubin
Publico Ltd.
P.O. Box 31015
BRAAMFONTEIN
2017

M.W. Atkinson
Rare Earth Extraction Co. Ltd.
P.O. Box 61320
MARSHALLTOWN
2107

A.G. Fletcher
Rhoex Ltd.
P.O. Box 41712
CRAIGHALL
2024

N.S.H. Hughes
Sabhold Group Ltd.
P.O. Box 1164
JOHANNESBURG
2000

S.F. Engelbrecht
Sanso Kine Centre Ltd.
P.O. Box 1
SANLAMHOF
7532

T.J.S. Atkinson
Seartec Ltd.
P.O. Box 3987
CAPE TOWN
8000

G. Taylor
C.G. Smith Foods Ltd.
P.O. Box 784525
SANDTON
2146

R.G.W. MacKilligan
Southern Witwatersrand
Exploration Company Ltd.
13 Frensch Hoek Road
NORTHCLIFF Extension 19
1709

R.C. Webb
Stellenbosch Farmers' Winery Group Ltd.
P.O. Box 46
STELLENBOSCH
7600

J.A. Meyer
T & N Holdings
P.O. Box 37563
OVERPORT
4067

K.W. Rivers
Tiger Wheels Holdings Ltd.
P.O. Box 42499
FORDSBURG
2033

B.P. Gilbertson
Trans-Natal Coal Corporation Ltd.
P.O. Box 61820
MARSHALLTOWN
2107

P.C. de Villiers
USKO Ltd.
P.O. Box 48
VEREENIGING
1930

H.L. Servas
Waltons Consolidated Investment Holdings Ltd.
P.O. Box 5573
CAPE TOWN
8000

D.C.L. Wassung
Witwatersrand Gold Mining Company Ltd.
P.O. Box 134
JOHANNESBURG
2000

G. Topat
Spur Holdings Ltd.
5th Floor
Matrix House
73 Strand Street
Cape Town
8000

APPENDIX 21: LIST OF USERS IN THE SECOND SURVEY

CHARTERED ACCOUNTANTS

B. Adam
330 Bart Joubert Street
ERASMIA
0183

G. Arroyo
P.O. Box 670
NORTHLANDS
2116

M.J.P. Bezuidenhout
15 Harmony Court
6th Street
LINDEN
2195

I.M. Botes
154 Senior Drive
NORTHCLIFF
2195

L.S. Camacho
89 Without Avenue
WELTEVREDENPARK
1709

D.G. Claassen
P.O. Box 298
SANLAMHOF
7532

A.B.P. Dalrymple
P.O. Box 45
EMPANGENI
3880

P.N. de Pomeroy-Legg
P.O. Box 82
NEWLANDS
7725

C.N. Flockton
P.O. Box 1003
Westville
3630

N.H. Grey
P.O. Box 507
DURBAN
4000

G. Jakoet
P.O. Box 24274
LANSDOWNE
7780

T. Kritzinger
P.O. Box 590
JOHANNESBURG
2000

H.C. MacKenzie
3 Winchcombe Cotswolds
Indian Road
KENILWORTH
7700

A.A.K. Moolla
Flat 1501
Goodhope Centre
92/96 Queen Street
DURBAN
4001

M.E. Palmer
P.O. Box 785848
SANDTON
2146

P.P. Prinsloo
P.O. Box 80006
Doornpoort
PRETORIA
0017

W.R. Roseweir
6 Lytton Grove
Glenwood
DURBAN
4001

R.G. Slack
"Morgenzicht"
4A Brommersvlei Road
CONSTANTIA
7800

M.L. Trevisani
27 Locksley Drive
PINETOWN
3610

F.J. Van der Meyden
P.O. Box 77250
Fontainebleau
RANDBURG
2032

STOCKBROKERS

D.J. Richter
Ed Hern, Rudolph Inc.
33 West Kellner Street
BLOEMFONTEIN
9301

R.J. Henderson
Martin & Co. Inc.
P.O. Box 3996
CAPE TOWN
8000

D.R. Bennett
Frankel Pollak Vinderine Inc.
P.O. Box 1558
DURBAN
4000

R.J. Haskins
Anderson, Wilson & Partners Inc.
P.O. Box 61309
MARSHALLTOWN
2107

L.R. Freemantle
Boner & Freemantle
P.O. Box 62042
MARSHALLTOWN
2107

A.C. Figge
Davis Borkum Hare & Co. Inc.
P.O. Box 5591
JOHANNESBURG
2000

R.P. Craig
Davis Borkum Hare & Co. Inc.
P.O. Box 5591
JOHANNESBURG
2000

P.P.M. de Witt
De Witt, Morgan & Co.
P.O. Box 61459
MARSHALLTOWN
2107

S.J. McMenamin
Ferguson Bros, Hall, Stewart & Co. Inc.
P.O. Box 691
JOHANNESBURG
2000

M.P. Human
M.P. Human
P.O. Box 61295
MARSHALLTOWN
2107

M.A. Black
Ivor Jones, Roy & Co. Inc.
P.O. Box 61043
MARSHALLTOWN
2107

E.V. Sammons
Lurie, Johnston & Co. Inc.
P.O. Box 61046
MARSHALLTOWN
2107

R.S. Yaldwyn
Simpson, McKie Inc.
P.O. Box 2055
JOHANNESBURG
2000

B.D. Phillips
Martin & Co. Inc.
P.O. Box 934
JOHANNESBURG
2000

R.B. Todd
Solms & Co.
P.O. Box 61940
MARSHALLTOWN
2107

J.A. Grobbelaar
Senekal, Mouton & Kitshoff Inc.
P.O. Box 61346
MARSHALLTOWN
2107

J.F. van den Berg
George Huysamer & Partners Inc.
P.O. Box 196
Windhoek
9000

K.G. Jacobs
Silvis Barnard, Jacobs, Mellet & Co. Inc.
P.O. Box 62200
MARSHALLTOWN
2107

Dr. A.P. Faure
Alexander Paterson Faure Inc.
47 Church Street
STELLENBOSCH
7600

D.J. Cobbett
Simpson, McKie Inc.
P.O. Box 2055
JOHANNESBURG
2000

BANKERS

Standard Bank
First National Bank
Nedbank
Volkskas Bank
Trust Bank

ASSURANCE COMPANIES

Old Mutual
Sanlam
Liberty Life
Metropolitan Life
Southern Life

APPENDIX 22: COVERING LETTER OF THE SECOND SURVEY

12 October 1995

Dear Sir/Madam

The environment is regarded as an increasingly important issue, even in the business arena. Environmental supplements by both the Financial Mail and Finansies & Tegniek during the last two years, bear testimony to this fact.

We are currently engaged in a comprehensive research project on environmental accounting in South Africa. We depend, however, on the input of individuals in business to ensure the practicality and the reliability of the results.

To assist us in the latter, we would sincerely appreciate your co-operation in completing the questionnaire on the reverse of this letter. It should only take a few minutes of your time. Please return the completed questionnaire either by facsimile or in

Should you require any further information, do not hesitate to contact the undersigned on (021) 808 3085.

Thank you for your kind co-operation.

Yours faithfully

CHARL DE VILLIERS

APPENDIX 23: COVERING LETTER OF THE SECOND REQUEST

9 November 1995

SECOND REQUEST

If you have responded in the
mean time - please ignore

Dear Sir/Madam

The environment is regarded as an increasingly important issue, even in the business arena. Environmental supplements by both the Financial Mail and Finansies & Tegniek during the last two years, bear testimony to this fact.

We are currently engaged in a comprehensive research project on environmental accounting in South Africa. We depend, however, on the input of individuals in business to ensure the practicality and the reliability of the results.

To assist us in the latter, we would sincerely appreciate your co-operation in completing the questionnaire on the reverse of this letter. It should only take a few minutes of your time. Please return the completed questionnaire either by facsimile or in the enclosed envelope.

A summary of the research results will be available on request (see the final question on the reverse).

Your responses will be treated confidentially. The research results will be published in summarised format only.

Should you require any further information, do not hesitate to contact the undersigned on (021) 808 3085.

Thank you for your kind co-operation.

Yours faithfully

CHARL DE VILLIERS