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TEKNOLOGI
MARA



**“THE NEXUS OF
CLIMATE
CHANGE AND
FINANCIAL
REPORTING
LANDSCAPE”**

UiTM *Professorial
Lecture*

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PREFACE

The field of accounting is increasingly recognised as an interdisciplinary area of research. Scholars tend to draw links between accounting and society, arguing that the field is relevant not only to companies but also to the broader societal context. Given the significant impact that climate change is having on companies, it is crucial for them to take action to mitigate the negative consequences of this phenomenon. One way for companies to contribute to climate change mitigation is through financial reporting and the disclosure of climate change information in their financial statements. Accountants can also make an important contribution to their organisations by playing a central role in integrating sustainability into business objectives. This is demonstrated by the growing trend for accountants to take a prominent role in monitoring and evaluating the reporting of environmental and social performance statistics. In this book, I would like to present my views on the interrelationship between climate change and the involvement of accountants in the financial reporting landscape.