

1. Record Nr.	UNINA990000806940403321
Autore	Rocca, Alessandro <1959- >
Titolo	Educatorium a Utrecht : Rem Koolhaas / Alessandro Rocca
Pubbl/distr/stampa	Firenze : Alinea, c1999
ISBN	88-8125-397-6
Descrizione fisica	36 p. : ill. ; 23 cm
Collana	Momenti di architettura contemporanea ; 5
Disciplina	727
Locazione	FARBC DINED
Collocazione	MON M 21 08 AE 193
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia

2. Record Nr.	UNINA9910959260003321
Titolo	Climate change disclosure and financial risk : merits and concerns // Carolyn S. Lawrence and Lloyd T. Wheeler, editors
Pubbl/distr/stampa	New York, : Nova Publishers, 2012
ISBN	1-62257-496-6
Edizione	[1st ed.]
Descrizione fisica	1 online resource (126 p.)
Collana	Climate change and its causes, effects, and prediction Financial institutions and services
Altri autori (Persone)	LawrenceCarolyn S WheelerLloyd T
Soggetti	Disclosure of information
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Intro -- CLIMATE CHANGE DISCLOSURE AND FINANCIAL RISK: MERITS AND CONCERNS -- CLIMATE CHANGE DISCLOSURE AND FINANCIAL RISK: MERITS AND CONCERNS -- Library of Congress Cataloging-in-Publication Data -- Contents -- Preface -- Chapter 1: SEC Climate Change Disclosure Guidance: An Overview and Congressional Concerns ( -- Summary -- Introduction -- Views on the Need for and Merits of the Guidance -- Supportive Perspectives on the Guidance -- A Supportive SEC Commissioner -- A Supportive Group of Institutional Investors -- Two Supportive Members of Congress during the 111th Congress -- Opposing Views on the Guidance -- A Critical SEC Commissioner -- Criticism from an Electrical Utility Industry Trade Group -- Critical Responses from Two Members of Congress in the 112th and the 111th Congresses -- A Preliminary Look at Potential Costs and Benefits from Implementing the Guidance -- Studies on the Guidance's Impact -- The Quality of Disclosures after the Guidance, from an Investor's Perspective -- Climate Change-Related Filings after the Guidance, from a Corporate Securities Law Firm's Perspective -- Changes in the Number of Climate Change-Related Disclosures after the Guidance, and Financial Professionals' Perceptions of Those Disclosures -- End Notes -- Chapter 2: Commission Guidance Regarding Disclosure Related to Climate Change -- Summary -- I. Background and Purpose of -- Interpretive Guidance -- A. Introduction

-- B. Background -- 1. Recent regulatory, legislative and other developments -- 2. Potential impact of climate change related matters on public companies -- 3. Current sources of climate change related disclosures regarding public companies -- II. Historical Background of SEC -- Environmental Disclosure -- III. Overview of Rules Requiring Disclosure of Climate Change Issues -- A. Description of Business -- B. Legal Proceedings. C. Risk Factors -- D. Management's Discussion and Analysis -- E. Foreign Private Issuers -- IV. Climate Change Related Disclosures -- A. Impact of Legislation and Regulation -- B. International Accords -- C. Indirect Consequences of Regulation or Business Trends -- D. Physical Impacts of Climate Change -- Conclusion -- Codification Update -- List of Subjects -- Amendments to the Code of Federal Regulations -- End Notes -- Chapter 3: Testimony of Jeffrey A. Smith, Partner in Charge of Environmental Law Practice -- Cravath, Swaine & Moore, LLP. Hearing on "Climate Disclosure: Measuring Financial Risks and Opportunities" -- I. Introduction -- II. Disclosure Background and -- Recent Developments -- III. Environmental Disclosure -- IV. The Mandate of Regulation S-K12 -- Item 101-Costs of Compliance -- Item 103-Disclosure of Legal Proceedings -- Item 303-Management Discussion and Analysis (MD&A) -- A -- V. Accounting Standards -- VI. The Marketplace Is Demanding Information -- VII. Market Responses -- VIII. Next Steps and Possible Solutions -- Conclusion -- End Notes -- Chapter 4: Statement of Mindy S. Lubber, President, Ceres. Hearing on "Climate Disclosure: Measuring Financial Risks and Opportunities" -- End Notes -- Chapter 5: Testimony of Russell Read, Chief Investment Officer, California Public Employees' Retirement System. Hearing on "Climate Disclosure: Measuring Financial Risks and Opportunities" -- Environmental Disclosure and Why -- It's Important -- Why Voluntary Environmental Disclosure -- Is Insufficient -- CalPERS Efforts to Improve -- Environmental Disclosure -- CalPERS Environmental Investment Initiatives -- Investment Strategies -- End Notes -- Chapter 6: Statement of Gary W. Yohe, Economics Professor, Wesleyan University. Hearing on "Climate Disclosure: Measuring Financial Risks and Opportunities" -- References -- End Notes. Index.

---

## Sommario/riassunto

Publicly traded companies are required to transparently disclose material business risks to investors through regular filings with the Securities and Exchange Commission (SEC). On January 27, 2010, the SEC voted to publish "Commission Guidance Regarding Disclosure Related to Climate Change", which clarifies how publicly traded corporations should apply existing SEC disclosure rules to certain mandatory financial filings with the SEC regarding the risk that climate change developments may have on their businesses. The Guidance has been controversial and has prompted the legislation in the 112th Congress to repeal it. This book provides an overview of the Guidance, with a focus on opposing views; congressional legislation; potential corporate costs and benefits of implementing the Guidance; and the impact of the Guidance from the perspective of investors, corporations, and finance professionals.

---