

# Training Program on *ESG for Accountants*

## ABOUT THE PROGRAM

Our comprehensive programme is designed to provide accountants with an understanding of the interconnected aspects of ESG and how they impact reporting. Throughout a series of sessions, participants will delve into integrating ESG factors into reporting according to International Financial Reporting Standards (IFRS). They will also gain insights into social and governance considerations while learning how to simplify sustainability reporting in order to attract investors. The programme additionally covers ESG performance measurement, reporting and assurance, equipping accountants with the knowledge and skills to effectively support organisations in implementing ESG strategies and reporting practices.

Join us on this journey towards comprehension of ESG and its pivotal role in driving business practices.

## WHO SHOULD JOIN?

This programme is tailored to accountants and financial experts who are looking to expand their knowledge and skills in ESG reporting and its impact on financial reporting. It is designed for professionals working in both the public and private sectors, including individuals in finance, audit, and sustainability roles.

## LEARNING OBJECTIVES:

By the end of this training program, participants will be able to:

1. Understand the integrated nature of Environmental, Social, & Governance factors in ESG reporting.
2. Comprehend the impact of ESG on financial reporting & decision-making.
3. Identify & assess environmental risks & opportunities within an organisation.
4. Evaluate social impact & stakeholder engagement strategies.
5. Comprehend corporate governance principles & practices related to ESG.
6. Integrate ESG factors into financial reporting under IFRS.
7. Identify key ESG disclosure requirements under IFRS.
8. Recognise the role of the International Sustainability Standards Board (ISSB) in simplifying sustainability reporting.
9. Understand the benefits of simplified sustainability reporting in gaining investor praise & attracting investment.
10. Recognise ESG & investor expectations.
11. Gain knowledge of carbon accounting & its importance in ESG reporting.
12. Identify challenges & opportunities in implementing ESG practices & reporting.
13. Develop key performance indicators (KPIs) for ESG measurement & reporting.
14. Develop ESG reporting frameworks & metrics.

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## TRAINING CONTENT

### Session 1: Understanding ESG & its Impact on Financial Reporting (2 hours)

- Introduction to ESG (Environmental, Social, & Governance) & its significance in business practices
- Exploring the interconnection between Environmental, Social, & Governance factors
- The importance of ESG in financial reporting & decision-making
- Overview of ESG reporting frameworks & standards
- Integration of ESG factors into financial reporting under International Financial Reporting Standards (IFRS)
- Identifying key ESG disclosure requirements under IFRS

### Session 2: Environmental, Social, & Governance Factors in ESG Reporting (3 hours)

- Identifying & assessing environmental risks & opportunities
- Evaluating social impact & stakeholder engagement strategies
- Comprehending corporate governance principles & practices related to ESG
- Environmental sustainability practices & their impact on financial performance
- Human rights, labour practices, & diversity considerations
- Responsible supply chain management
- Board composition, executive compensation, & shareholder rights

### Session 3: Simplifying Sustainability Reporting & Gaining Investor Praise (2 hours)

- Overview of the International Sustainability Standards Board (ISSB) & its role in simplifying sustainability reporting
- Benefits of simplified sustainability reporting in gaining investor praise & attracting investment
- ESG & investor expectations
- Carbon accounting & its importance in ESG reporting
- Challenges & opportunities in implementing ESG practices & reporting.

### Session 4: ESG Performance Measurement, Reporting, & Assurance (3 hours)

- Key performance indicators (KPIs) for ESG measurement & reporting
- Developing ESG reporting frameworks & metrics
- Communicating ESG performance to stakeholders
- ESG assurance & auditing processes
- Case studies on effective ESG reporting practices

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