

# CERTIFICATE COURSE ON ESG

*Brochure*



**Sustainability Standards Board**



**ICMAI**  
**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**

**भारतीय लागत लेखाकार संस्थान**

Statutory Body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

[www.icmai.in](http://www.icmai.in)

**Headquarters:**

CMA Bhawan, 3 Institutional Area, Lodhi Road, New Delhi - 110003

**Kolkata Office:**

CMA Bhawan, 12 Sudder Street, Kolkata - 700016

**Behind every successful business decision, there is always a CMA**



## About The Institute

The Institute of Cost Accountants of India (ICMAI) is a statutory body set up under an Act of Parliament in the year 1959. The Institute as a part of its obligation, regulates the profession of Cost and Management Accountancy, enrolls students for its courses, provides coaching facilities to the students, organizes professional development programmes for the members and undertakes research programmes in the field of Cost and Management Accountancy. The Institute pursues the vision of cost competitiveness, cost management, efficient use of resources and structured approach to cost accounting as the key drivers of the profession. In today's world, the profession of conventional accounting and auditing has taken a back seat and cost and management accountants increasingly contributing towards the management of scarce resources like funds, land and apply strategic decisions. This has opened up further scope and tremendous opportunities for cost accountants in India and abroad.

## International Affiliation

The Institute is a founder member of International Federation of Accountants (IFAC), Confederation of Asian and Pacific Accountants (CAPA) and South Asian Federation of Accountants (SAFA). The Institute is also an Associate Member of ASEAN Federation of Accountants (AFA) and member in the Council of International Integrated Reporting Council (IIRC), UK.

## Institute's Network

Institute's headquarters is situated at Headquarters: New Delhi with another office at Kolkata Office: Kolkata. The Institute operates through four Regional Councils at Kolkata, Chennai, Delhi and Mumbai as well as through 117 Chapters situated in India, 11 Overseas Centres abroad, 2 Centres of Excellence, 61 CMA Support Centres and 401 Recognized Oral Coaching Centres.

## Institute's Strength

The Institute is the largest Cost & Management Accounting body in the World, having a large base of about 1,00,000 CMAs either in practice or in employment and around 5,00,000 students pursuing the CMA Course.

## Vision Statement

"The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally."

## Mission Statement

"The Cost and Management Accountant professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting."

## Course Objective

- To build strategies and effectively integrate sustainability matters into all business practices dealing with the strategy, finance, operations and communications.
- To comprehend and assimilate the rules and regulations and structural framework of Business Responsibility and Sustainability Reporting.
- To understand and analyze the various disclosures made by the Indian companies and various assurance aspects.
- To understand and comprehend the best practices adopted in ESG.
- To build an understanding for preparation of Business Responsibility and Sustainability Report.
- To understand the value chain partners and their role in the business proposition.
- To properly map Business Responsibility and Sustainability Report to Global Reporting Initiative (GRI) and Integrated Reporting Framework.

## Course Eligibility

- FCMA/ACMA/ those who have qualified Final CMA examination
- Final year Students of the CMA course
- Any Graduate

(Minimum Intake is 25 numbers to start a batch)

## Course Duration

- Classroom learning of 2 hours per day in the Weekend through online mode
- 50 hours online coaching

## Online Examination for 100 marks

- Multiple Choice Questions – 60 questions, 1 mark each
- Case Study (also multiple choice)– 10 questions, 2 marks each
- Project Report – online submission – 20 marks ((including project presentation through video mode - 10 marks for a duration for 5 minutes)

Minimum Marks is 60% in each of the all above levels

## Course Fees

- Course Fees (including learning kit) of Rs. 6000 plus GST of 18 %.
- Final year Students of the CMA course for an amount of Rs. 4500 plus GST of 18 %.
- Examination Fees of Rs. 750 plus GST per attempt.

## Syllabus of the ESG Course

Session No.	Particulars	Module Duration
1	<p><b>Shareholders to stakeholders</b>            Shifting emphasis from shareholders to Stakeholders            The Three Ps – People, Planet and Profits            Connecting sustainability to Strategy and Corporate Governance  <b>ESG – the pathway to Sustainability</b>            Introduction            Conceptual framework            Material ESG Issues            Concept of ESG Maturity            Challenges in implementing ESG</p>	4 hours
2	<p><b>Importance of Economics, Environment, Social and Governance (E+ESG) in Sustainability</b>  <b>UN Mandated Sustainable Development goals (SDGs)</b>            17 SDGs            SDG performance- Global and Indian Context            Reconciling priorities of SDGs Global and Indian Context</p>	4 hours
3	<p><b>Issues with respect to Environmental Factors</b>  <b>Conference of Parties (COP) – Key Takeaways from Recent Editions</b>            Climate Change – Risk Mitigation and Adaptation            Challenges arising out of depletion of natural resources, bio-diversity loss, land use and marine resources, Waste Disposal, Carbon Emission, Conservation of Energy</p>	4 hours
4	<p><b>Product Life Cycle, Service Life Cycle and Life Cycle Assessment, circular economy and Environmental laws</b>            Clean and technological innovation            Green / ESG related products            Blue Economy            Approaches to Environmental Analysis – Differences in approaches of developing, emerging and developed economies</p>	4 hours
5	<p><b>Overview of Framework relating to social security and Human rights</b>            NHRC            Training &amp; Development            New Labour Code                Labour-Employer relationship                Occupational Health &amp; Safety                Community Development &amp; Public Policy            POSH</p>	4 hours
6	<p><b>ESG Investments, Different ESG Instruments, Ratings, Due Diligence and Assurance</b>  <b>Approaches to ESG Investments</b>            Responsible Investment, Socially Responsible Investment (SRI), Sustainable Investment, Best in Class Investment, Thematic Investment, Impact Investment, Green Investment etc.            ESG Ratings – How conceptually different from Credit Ratings, Regulatory Ratings and Investor driven ratings            ESG Rating Providers (ERP) and their Internal Audit            ESG Assurance – External Assurance and Internal Audit / Assurance            ESG Due Diligence            ESG considerations in Valuation            ESG Risk &amp; Opportunities</p>	6 hours



## Syllabus of the ESG Course

Session No.	Particulars	Module Duration
7	<b>Role of Metrics and Targets in ESG Reporting– How ESG compliance creates long-term value for the organization?</b> <ul style="list-style-type: none"> <li>• KPIs in the BRSR Core</li> <li>• Other Regulatory Prescriptions – IRDAI, RBI.</li> <li>• Analysis of Corporate Filings</li> </ul>	6 hours
8	<b>Sustainability and Capital markets</b> <ul style="list-style-type: none"> <li>• Evolution of regulations: NGRBC and BRSR</li> <li>• Social Stock Exchange</li> <li>• Sovereign Green Bonds</li> <li>• Green Deposits</li> <li>• Green Debt Securities and ESG Debt Securities</li> <li>• ESG Schemes of Mutual Funds</li> <li>• National green/climate finance taxonomy</li> <li>• Overview of global and domestic sustainable finance markets</li> </ul> <b>Overview of global reporting framework</b> <ul style="list-style-type: none"> <li>• GRI</li> <li>• IIRC</li> <li>• TCFD</li> <li>• CSRD</li> <li>• EFRAG</li> <li>• ESRS</li> <li>• IFRS Sustainability Standards</li> <li>• ISS1 and ISS2</li> </ul>	6 hours
9	<b>Detailed coverage of BRSR</b> 3 sections 9 principles Essential Indicators and Leadership Indicators Presentation / coverage on the detailed requirements of disclosure in the reporting Guidance Note Issued by SEBI Identification of data points in the BRSR report and discussion on the same. Case studies and practical aspects with respect to BRSR	4 hours
10	<b>Concept of ESG Audit and opportunities</b>	2 hours
11	<b>Project Work</b>	6 hours
	<b>Total</b>	<b>50 hours</b>

### Contact for further queries

#### Course Coordinators

Dr. Kimi Thareja, Joint Director, Secretary of SSB, ICMAI at [ssb@icmai.in](mailto:ssb@icmai.in), Mobile No. +91 98915 64039  
 CMA (Dr.) Aditi Dasgupta, Joint Director at [ssb.newsletters@icmai.in](mailto:ssb.newsletters@icmai.in), Mobile No. 9831004666

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