



SUSTAINABILITY ACCELERATOR

PROGRAMME

Empowering accountants for a sustainable future



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Introduction

In today's rapidly evolving business environment, sustainability is no longer a "nice-to-have" but a crucial driver of long-term success.

For accountants-whether you are working in practice or within a business-this shift presents significant opportunities. Sustainability is more than just compliance; it's an opportunity to enhance the value you bring-whether you're advising clients or shaping the strategic direction of your organisation.

Organisations of all sizes are under increasing expectations to operate sustainably, requiring greater transparency and accountability around Environmental, Social and Governance (ESG) best practice. As trusted advisers, accountants are uniquely positioned to lead their organisations or clients through this complex landscape. In a market where expertise in sustainability reporting, assurance and advice is increasingly valued, staying competitive means mastering these skills.

Whether you're looking to enhance your personal skills or aiming to lead sustainability initiatives within your organisation, the ICAEW Sustainability Accelerator Programme provides the guidance you need. With clear learning outcomes and practical tools, you will be prepared to meet the challenges of the modern business environment and contribute to a more sustainable world.



How to use the programme

The Sustainability Accelerator Programme offers top quality and engaging eLearning CPD resources and certifications.

All the courses have been developed by highly experienced subject matter experts, in consultation with ICAEW members who are leading in the sustainability field. It is designed to be accessible and flexible, allowing you to learn at your own pace while fitting seamlessly into your professional schedule. Here's a step-by-step guide to help you navigate the courses effectively and get the most out of this learning experience.

Step 1: Choose your starting point

The programme is divided into five main units:

- 1. Introduction to Sustainability**
- 2. Building the Business Case for Sustainability**
- 3. Sustainability Reporting and Decision-Making**
- 4. Sustainability Strategy and Risk Management**
- 5. Sustainability Assurance**

Each unit contains courses which are broken down into easy-to-follow modules, featuring practical examples, interactive content, and real-world case studies. The aim is to make complex sustainability topics accessible and actionable for finance professionals at all levels. While the courses are structured to build on each other, you have the flexibility to start with the course that best fits your current needs. If you're new to sustainability, we recommend beginning with Unit 1 to establish a strong foundation. If you have more experience, you can dive into the specific topics that are most relevant to your role.

Step 2: Explore the learning modules

Each course is broken down into concise, easy-to-digest modules, each with clear learning objectives and outcomes. The modules are designed to be engaging, using a mix of:

- **Text and visuals** to explain key concepts;
- **Interactive content**, including quizzes, polls, and practical exercises;
- **Case studies and real-world examples** to show how sustainability can be applied in practice;
- **Downloadable templates and tools** that you can use in your day-to-day work.

You can navigate the modules in any order, but we recommend following the suggested sequence for a smoother learning experience.

Step 3: Earn recognition as you progress

As you progress through the programme, you'll have the opportunity to earn digital badges that recognise your achievements.

- **Course CPD badges:** Each time you successfully complete a course, you'll earn a badge that showcases your new skills and expertise in that area.
- **CPD Unit badges:** Upon completing all modules within a course, you'll receive a unit CPD badge, marking your deeper understanding & commitment to the subject.
- **Sustainability learning excellence badge:** Upon completing the entire ICAEW Sustainability Accelerator Programme, you can earn a prestigious badge that celebrates your achievement in sustainability learning excellence.

These CPD badges are not just symbols of completion; they're valuable credentials that you can share on your professional profiles, CV, or social media to highlight your commitment to sustainability.

Step 4: Test your knowledge

Throughout each module, you'll encounter interactive assessments, quizzes and reflective questions. These are designed to reinforce your understanding and provide immediate feedback on your progress. Don't worry if you don't get everything right on the first try—these activities are there to support your learning, not to test you under pressure.

Step 5: Apply what you've learned

At the end of each course section, you'll find a summary section that brings together the key takeaways. Here, you'll be encouraged to reflect on what you've learned and consider how it applies to your organisation or clients. Practical exercises and downloadable tools will help you start making changes right away. Whether it's embedding sustainability into governance documents or evaluating a strategy's resilience, you'll be equipped with the skills to take action.

How to use the programme

Pace yourself: There's no rush to complete the programme. Take the time to absorb each concept fully and explore the additional resources provided.

Engage with case studies: Real-world examples are included to help you see how theory translates into practice. Dive into these case studies to gain a deeper understanding of sustainability in action.

Use templates and tools: Take advantage of the downloadable resources. They are designed to make implementation in your own organisation easier and more effective.

Ask questions: If you're uncertain about any topic, revisit the content and explore additional resources for clarity.

Connect with peers: Join the ICAEW Sustainability & Climate Change Community and look for opportunities to share insights and discuss your learnings with colleagues or in professional forums. Collaboration can deepen your understanding and open up new ideas.

By following this guide, you'll be well-prepared to successfully complete the ICAEW Sustainability Accelerator Programme, earn recognition for your efforts, and put your new skills into action.

Programme Curriculum

The Programme consists of the following units, each containing focused modules that provide a deep dive into key sustainability topics:



 Introduction to Sustainability



 Building the Business Case for Sustainability



 Sustainability Reporting and Decision-Making



 Sustainability Strategy and Risk Management



 Sustainability Assurance



Unit 1: Introduction to Sustainability



Unit Overview (13 hours total)

This foundational unit includes the updated **ICAEW Sustainability Certificate for 2025**, an essential starting point for anyone new to sustainability or looking to refresh their knowledge. The revised certificate equips accountants and other finance professionals with the practical knowledge and skills to integrate sustainability reporting into their organisations. After completion of ICAEW's online certificate, you will be able to confidently partner with sustainability experts to identify climate-related risks and incorporate performance and financial metrics into their risk management, financial planning and analysis, and ESG/sustainability reporting.

Course Overview

1

Introduction to Sustainability and ESG

- Understand how the core competencies of a chartered accountant mean they play a critical role in helping organisations achieve a sustainable and resilient business.
- Define the key sustainability crises of our time (climate change; biodiversity loss; inequality).
- Explain why sustainability is relevant for the C-suite through exploring key drivers of uptake; commonly used tools and frameworks; and how ESG information is used by stakeholders.
- Describe how regulation is driving change and what this means for the future role of accountants.

2

Climate Change: Risks, Opportunities and Reporting

- Explain why and how climate change can be recognised as a financial risk and opportunity.
- Integrate the impacts of climate change into financial planning and analysis.
- Explain current regulation and guidance around climate reporting, including the implications for accountants.
- Support your organisation to ensure consistency between the narrative report and the financial statements.
- Recognise how financial statements (and management accounting) are affected by climate-related matters; including an overview of the key accounting standards where this most commonly applies.

3

Sustainability and ESG Assessment: Process, Principles and the Role of Accountants

- Explain why and how environmental and social issues can be recognised as a financial risk and opportunity.
- Explain current trends in regulation and guidance around environmental and social issues, including the implications for accountants.
- Identify key environmental and social issues relevant for your organisation.
- Work with sustainability experts to establish robust data processes, controls and metrics to monitor ESG performance.
- Apply the accounting principles for disclosure to ESG information
- Engage in meaningful discussion with the business on what ESG information to disclose and what the options are for where to disclose it.

4

Analysing, Interpreting and Applying ESG/Sustainability Assessments

- Explain how non-financial topics could impact your business's performance.
- Interpret and apply professional scepticism to ESG/sustainability assessment results.
- Apply data analytics principles to ESG/sustainability information.
- Identify key ESG data sources and tools to support sustainability analytics in your organisation.
- Integrate the impacts of, and dependencies on, ESG issues into financial planning and analysis in your organisation.

5

Final case Study Business/Practice

- The case study acts as a final capstone assessment to the programme. Working through several tasks, learners will have a chance to apply all of the knowledge gained from the course within a practical, real-life integrated scenario.

Unit 2: Building the Business Case for Sustainability



Unit Overview (3 hours total)

This unit comprises a course designed to equip practising accountants with the skills to create a compelling business case for the development of sustainability service lines including assessing client demand, business development and pricing considerations.

It also will help business accountants demonstrate the tangible benefits of integrating sustainability into business strategy, from cost savings and risk reduction to enhanced reputation and long-term profitability.

Course Overview

1

Building the Business Case for Sustainability

- Explain the competitive advantages sustainability services create for accounting practices and how they enhance financial performance, risk management and brand reputation
- Identify key entry points for sustainability services for SMEs and larger clients, including current drivers like supply chains and future regulations.
- Develop a business case for sustainability services, including internal buy-in, capacity-building and aligning services with client needs.
- Assess when your firm is ready to offer sustainability services, understanding the role of internal capability and staff engagement.

2

Assessing Client Demand and Market Positioning

- Profile clients to identify which industries or sectors face increased sustainability-related pressures, such as regulations and supply chain scrutiny.
- Evaluate client readiness for sustainability services through structured assessments of sustainability maturity.
- Tailor communication strategies to different client segments (SMEs to large corporations), based on their likely sustainability goals and needs.
- Position their firm as a trusted adviser by demonstrating thought leadership and sustainability expertise in client-facing interactions.

3

Developing and Pricing Sustainability Advisory Services

- Develop sustainability service offerings that meet specific client needs and industry requirements, from advisory to reporting and assurance services.
- Bundle sustainability services with traditional accounting services, such as tax advisory, audit and risk management.
- Consider key factors when setting pricing strategies for sustainability services, including service complexity, client size and resource needs.
- Learn from real-world examples of how firms successfully tailored and priced their sustainability services.



Unit 3: Sustainability Reporting and Decision-Making



Unit Overview (14 hours total)

This unit provides in-depth training on integrating sustainability into your organisation's reporting and core decision-making processes.

It is designed to equip finance professionals with the tools and knowledge to gather, analyse and report on sustainability metrics effectively. By understanding and implementing comprehensive sustainability reporting, you will be able to drive informed decisions that align with both business goals and ESG standards.

Sustainability Reporting Resources

Most businesses are aware of the increasing focus on sustainability and the expectations of a wide range of stakeholders to see relevant disclosures in the annual report and accounts. These expectations are only set to increase for all companies with further reporting requirements becoming mandatory in the future. Sustainability reporting is covered across courses in the Sustainability Accelerator Programme. A good starting point is Module 2 of the ICAEW Sustainability Certificate. In this resource, the ICAEW Corporate Reporting Faculty provides an overview of current and future UK reporting requirements and signposts relevant practical guidance including:

- The main requirements of IFRS S1 and IFRS S2.
- Climate-related reporting in FRS 102.
- Strategic report - climate-related financial disclosures, under section 172 of the Companies Act 2006.
- Directors' report - streamlined energy and carbon reporting.
- EU Corporate Sustainability Reporting (CSRD)



Management Information - Making Sustainable Decisions

Course Overview (4 hours)

This course is dedicated to embedding sustainability into management information and decision-making processes. You will learn to develop relevant metrics, align your strategy with sustainable development goals and design a robust reporting system. Key outcomes include evaluating your operations from a sustainability perspective, using KPIs for informed decision-making and enhancing the control environment for sustainability reporting.

1

Connecting Your Activities With Sustainability

- Explain how integrating sustainability into decision-making processes creates long-term business value.
- Assess the impacts and dependencies of an organisation's activities on sustainability, enabling a more informed evaluation of its risks and opportunities.
- Identify specific types of information required to achieve sustainability ambitions that align with an organisation's strategic goals.
- Describe how sustainability-related data and insights influence strategic decisions and operational choices.
- Outline a process for creating management information that supports decision-making aligned with the Sustainable Development Goals (SDGs).

2

Developing an Approach

- Align your strategy so that it is focused on creating or maintaining sustainability.
- Design a blueprint (or framework) for management information reporting.
- Identify the information required to meet your sustainability ambitions.
- Identify and address stakeholder information requirements.

3

Creating Insight When Making Sustainable Decisions

- Identify the sustainability metrics used by other organisations and assess their relevance for your business.
- Refine your MI blueprint by incorporating insights from case studies to support sustainable decision-making.
- Create actionable sustainability-related metrics that will help your organisation meet its sustainability goals through improved decision-making.

4

Establishing Integrity - Considering the Control Environment

- Explain the reasons that sustainability reporting can be difficult to control.
- Identify and mitigate risks associated with integrated sustainability information.
- Explain the importance of connectivity and how to enable integration.





Carbon Accounting

Course Overview (4 hours)

Focused on the essentials of carbon accounting, this course covers everything from emissions calculations to setting science-based targets. You will learn the practical steps needed to create a carbon footprint report, understand the various emission scopes and develop a decarbonisation strategy for your organisation or clients.

1

Introduction and Overview

- Explain key carbon accounting terms and concepts.
- Describe why carbon accounting is an important tool in measuring climate impact.
- Explain the fundamentals of the Greenhouse Gas Protocol (GHG).
- Identify emissions categories within scope 1, 2, and 3.
- Demonstrate high level understanding of some of the different global reporting frameworks that carbon accounting can feed into.
- Identify which organisations these frameworks apply to.

2

Emissions Mapping

- Understand the purpose and process of preparing a GHG inventory.
- Determine the difference between organisational and operational boundaries and apply this to a business.
- Define scope 1 and 2 emissions.
- Map an organisation's value chain to identify scope 3 activities.

3

Mastering GHG Calculations and Reporting

- Identify key data sources for carbon accounting, differentiating between spend-based and activity-based methods.
- Understand and apply the carbon accounting principles to ensure the integrity of GHG emissions data.
- Perform emissions calculations by applying appropriate emission factors to activity data.
- Evaluate the impact of data gaps and apply estimation techniques to address missing or incomplete emissions data while maintaining transparency.
- Calculate scope 2 emissions for an organisation.
- Understand how to report under the location-based and market-based methods.
- Calculate the emissions for each of the 15 scope 3 categories.
- Develop internal and external carbon reporting strategies.
- Implement a quality management system for continuous improvement in GHG emissions data collection, verification and reporting.

4

Carbon Reduction

- Articulate the significance of science-based targets and their role in aligning corporate strategies with the 1.5°C global warming boundary.
- Formulate a tailored decarbonisation strategy that aligns with the unique structure, processes and goals of your organisation and evaluate the appropriate decarbonisation opportunities available to you.
- Understand what good practice transition planning looks like.
- Apply the learnings from the course to complete the carbon footprint calculation for a company.



Natural and Social Capital Accounting

Course Overview (4 hours)

This course provides insights into valuing and managing non-financial capitals such as natural, social and human capital. Learn to evaluate measurement frameworks, engage stakeholders and apply methodologies to assess these capitals in decision-making, helping you influence organisational change.

1

Introduction, Frameworks and Principles

- Recall and describe the key types of non-financial capitals (natural, social and human capital) and their significance to sustainable business practices.
- Explain the importance of assessing non-financial capitals for achieving sustainable business success and outline the basic principles of capital accounting.
- Identify appropriate frameworks (such as the Capitals Coalition Guidance) and apply fundamental principles of capital accounting to enable effective identification, prioritisation and assessment within a business context.

2

Measuring Natural Capital

- Break down the specific drivers and dependencies of natural capital in relation to business sustainability goals.
- Critique different measurement methodologies for natural capital and evaluate the effectiveness of stakeholder engagement strategies in enhancing data richness and applicability.

3

Measuring, Reporting and Managing Social and Human Capital

- Dissect the specific drivers and dependencies of social and human capital relevant to businesses and their sustainability objectives.
- Apply measurement methodologies for social and human capitals and incorporate stakeholder involvement techniques to achieve comprehensive and meaningful assessments.

4

Responding and Reporting

- Evaluate a transparent and insightful reporting system for natural, social and human capitals that can inform strategic decision-making and management practices.
- Assess the effectiveness of a business's current approach to managing non-financial capitals and propose a plan for continuous improvement.
- Develop a strategy to advocate for the recognition of non-financial value in business decision-making, aiming to drive systemic change within the organisation and beyond.





Improving Social Performance

Course Overview (2 hours)

This course equips learners with the tools, strategies, and practical insights needed to enhance the social performance of their organisations. It focuses on implementing effective social policies, engaging stakeholders, and measuring and reporting on social outcomes to ensure businesses contribute positively to the communities in which they operate.

- Develop and implement social policies that align with organisational goals and contribute positively to society.
- Engage stakeholders effectively to foster collaboration and support for social initiatives.
- Gain the skills to measure, analyse, and report on social outcomes, ensuring transparency.
- Apply practical tools and insights to continuously improve organisation's social performance, ensuring sustainable and positive impacts on the communities you serve.

Unit 4: Sustainability Strategy and Risk Management



Unit Overview (18 hours total)

This unit offers a comprehensive approach to understanding and embedding sustainability within strategy, governance and risk management.

It is designed for finance professionals who want to enhance their skills in integrating sustainability into core strategic management processes, applying systems thinking and scenario analysis to sustainability challenges, governance adaptation, transition planning and sustainability risk assessments.





Foundations of Sustainability in Governance

Course Overview (2 hours)

This introductory course focuses on the intersection of governance and sustainability. You'll explore key governance concepts, examine various sustainability reporting frameworks and learn how companies are adapting governance structures in response to changing legal requirements. Emphasis is placed on practical strategies for integrating sustainability, including board composition, competencies and remuneration.

1

Introduction to Sustainability in Governance

- Clearly identify the concepts of governance and sustainability and describe how they are interlinked.
- Compare and analyse various sustainability reporting frameworks and analyse their influence on governance, particularly within different organisation sizes in the UK.
- Critically analyse how companies have adapted their governance structures in response to specific legal requirements and apply this understanding to evaluate potential changes needed within your own organisation.
- Evaluate the strategic importance of accountants in promoting sustainability in governance, understanding their role as key drivers for integrating sustainability practices.

2

Embedding Sustainability into Governance Structures

- Integrate sustainability into governance policies: Understand how to embed sustainability considerations into governance documents, policies and structures.
- Enhance board sustainability expertise: Support and advise on incorporating sustainability expertise into board structures.
- Use assessment tools: Apply tools such as the World Business Council for Sustainable Development (WBCSD) self-assessment and Chapter Zero Board Scorecard to evaluate board sustainability practices and effectiveness.



Integrating Sustainability into Strategic Management

Course Overview (4 hours)

This course guides you through integrating sustainability into core strategic management processes. You will learn to develop strategies that create long-term value for stakeholders, using a “triple bottom line” approach that prioritises people, planet and profit. This course covers detailed implementation strategies, from financial planning to performance monitoring, ensuring that sustainability becomes part of everyday business practices.

1

Introduction and Overview

- Recognise the strategic significance of sustainability by identifying how integrating environmental, social and governance (ESG) considerations enhances long-term value.
- Identify core sustainability challenges and drivers impacting organisations, particularly focusing on stakeholder expectations, regulatory pressures and operational risks.
- Understand the concept of the triple bottom line (profit, people, planet) and how it contrasts with traditional single-bottom-line approaches, preparing for further application in strategic planning.

2

Developing Strategic Plans that Incorporate Sustainability

- Identifying appropriate extended timelines that capture long-term macro trends.
- Designing associated vision and mission statements that contain sustainability related ambitions.
- Evaluating key actions to reach your vision using backcasting and three horizons thinking.
- Expanding the identification of risks and opportunities to incorporate extended timeframes and go beyond financial impact.
- Testing the resilience of your chosen strategy.

3

Implementing Strategies That Incorporate Sustainability

- Modifying your approach to financial and operational plans to support sustainability.
- Adjusting budgeting processes to integrate short- and long-term sustainability factors.
- Agreeing targets and budgets for individual teams that capture non-monetary measures and progress towards long-term sustainable goals.

4

Evaluate and Control Delivery

- Expanding performance monitoring to include sustainability goals.
- Driving timely corrective actions.
- Considering the importance of board education in sustainability.





Sustainability Risk Management

Course Overview (4 hours)

Gain the skills to conduct effective sustainability risk assessments and embed sustainability into risk management frameworks. This course covers the essential concepts of sustainability in risk management, including materiality and double materiality, and provides tools for critically evaluating and improving your organisation's risk practices.

1

Foundations of Sustainability in Risk Management

- Understand and explain sustainability concepts relevant to risk management.
- Analyse the role of sustainability in risk assessment processes. Examine the importance of integrating sustainability into risk assessment processes, particularly focusing on the concepts of materiality and double materiality.
- Evaluate sustainability reporting requirements and their implications for risk management.
- Assess the interoperability of sustainability reporting requirements and their implications for risk management within organisations.

2

Overview of Sustainability Risk Assessments

- Apply methods for conducting sustainability risk assessments using a step-by-step guide that focuses on materiality and double materiality.
- Analyse sustainability risks using materiality and double materiality concepts.

3

Breaking Down the Steps for an Effective Sustainability Risk Assessment

- Identify sustainability risks, including their severity and probability, and apply techniques for engaging stakeholders in the risk assessment process.
- Use a materiality matrix to identify and quantify material sustainability factors, distinguishing between quantitative and qualitative considerations.
- Propose enhancements to your organisation's sustainability risk management practices, aiming for a balanced approach that considers both financial and impact materiality.

4

Strategic integration of Sustainability into Risk Frameworks

- Implement strategies to integrate sustainability considerations into existing risk management frameworks.
- Examine and critique existing governance structures within organisations for their effectiveness in overseeing sustainability risks.
- Create strategies and solutions to overcome common challenges in integrating sustainability into risk assessments such as organisational resistance, resource limitations and knowledge gaps.



Systems Thinking and Scenario Analysis for Sustainability

Course Overview (4 hours)

Explore the benefits of applying systems thinking and scenario analysis to sustainability challenges. This course provides a step-by-step guide to conducting scenario analysis, helping you assess the resilience of your organisation's strategies while minimising implementation costs. Follow ISSB and TCFD guidance to make informed decisions using scenario planning.

1

Introduction and Basic Concepts

- Understanding the historical development of sustainability scenario analysis including its links to systems thinking.
- Identifying beneficial applications of scenario analysis within an organisation including regulatory disclosure requirements and wider stakeholder expectations.

2

The Scenario Process

- Explaining and building understanding of the overall scenario process.
- Identifying and using high-level reference scenarios.

3

Evaluating Business Impacts

- Develop scenario pathway narratives.
- Identify and use high-level reference scenarios.

4

Identifying Potential Responses, Documents and Disclose

- Identifying potential organisational actions that could follow on from scenario findings, including financial implications linked to the scenarios.
- Understanding and communicating scenario disclosure requirements.



Transition Planning

Course Overview (4 hours)

This course focuses on creating a comprehensive and effective transition plan that aligns with sustainability goals. You will learn to use key tools and guidelines, ensuring that your plans comply with regulations and are fit for the future. The course also covers how to evaluate your plans and collaborate effectively with experts to oversee the transition process.

1

Introduction to Client Transition Planning

- Recognise the overall structure and objectives of the course.
- Explain the concept of climate transition plans and related core concepts.
- Identify the components of a climate transition plan.
- Understand the necessity of integrating transition planning into business strategies and the business case for doing so.

2

Crafting Ambition: Setting Strategic Goals in Transition Plans

- Assess climate-related risks and opportunities within an organisational context.
- Map key stakeholders relevant to climate transition planning.
- Understand, at a high level, how to measure an organisation's emissions footprint, including greenhouse gases, with cross reference to the in-depth footprinting course.
- Identify and evaluate transition levers that can facilitate a smooth shift towards sustainability and resilience.
- Gain insights into assessing the impacts of climate-related changes and dependencies on an organisation.

3

Actioning the Plan: Effective Implementation of Transition Strategies

- Define ambition in the context of climate transition plans: Understand the importance of ambition in transition plans and set an ambitious strategic vision within your organisation and industry context.
- Define objectives and priorities: Define clear objectives and priorities based on the organisation's role in the transition towards a low GHG emissions economy, considering both bottom-up and top-down perspectives.
- Recognise the flexible and adaptive nature of transition planning. Identify and evaluate key assumptions and external factors on which strategic ambition, and the success of the transition plan, depends.
- Identify downstream, within-business, and upstream changes necessary to meet strategic ambitions. Evaluate the feasibility and impact of these changes on the organisation's overall strategy. Assess synergies and trade-offs between different adaptation and mitigation actions.

4

Accountability Frameworks: Governance and Reporting in Transition Planning

- Identify and outline key actions needed to transition your business operations, products and services, developing short and medium term steps to implement these changes.
- Assess and update organisational policies to support the transition plan, identifying necessary changes in areas such as skills and financial planning.
- Assess the financial impact of your transition plan, identifying capital expenditures and operational costs and comparing these to a baseline scenario.
- Set clear and measurable targets to track progress towards your strategic goals, ensuring these targets are linked to your implementation steps and overall objectives.
- Review and improve governance structures to support the transition plan, aligning organisational skills and embedding the transition plan into the corporate culture.

Unit 5: Sustainability Assurance



Unit Overview (4 hours total)

In this course, you'll delve into the key concepts of sustainability reporting and assurance. From understanding the core frameworks and standards, like ISAE 3000 and ISSA 5000, to planning and executing assurance engagements, you'll gain practical skills that are directly applicable to real-world scenarios. You will also explore the ethical responsibilities involved in assurance, ensuring that your engagements are conducted with integrity.

Course Overview

1

Introduction and Overview of Sustainability Information and Reporting

- Define key concepts of sustainability information and reporting.
- Evaluate the importance and impact of sustainability reporting on various stakeholders.
- Identify and understand frameworks and standards for sustainability reporting.
- Implement basic principles of sustainability reporting in professional scenarios.
- Examine the benefits and challenges of sustainability reporting.

2

Sustainability Assurance Standards and Requirements

- Distinguish between different levels of sustainability assurance and the nature and extent of assurance procedures required.
- Understand key elements of prevailing sustainability assurance standards and requirements (ISAE3000, ISSA 5000).
- Explain and incorporate ethical considerations and professional responsibilities into sustainability assurance engagements.
- Identify the key elements of sustainability assurance engagements.

3

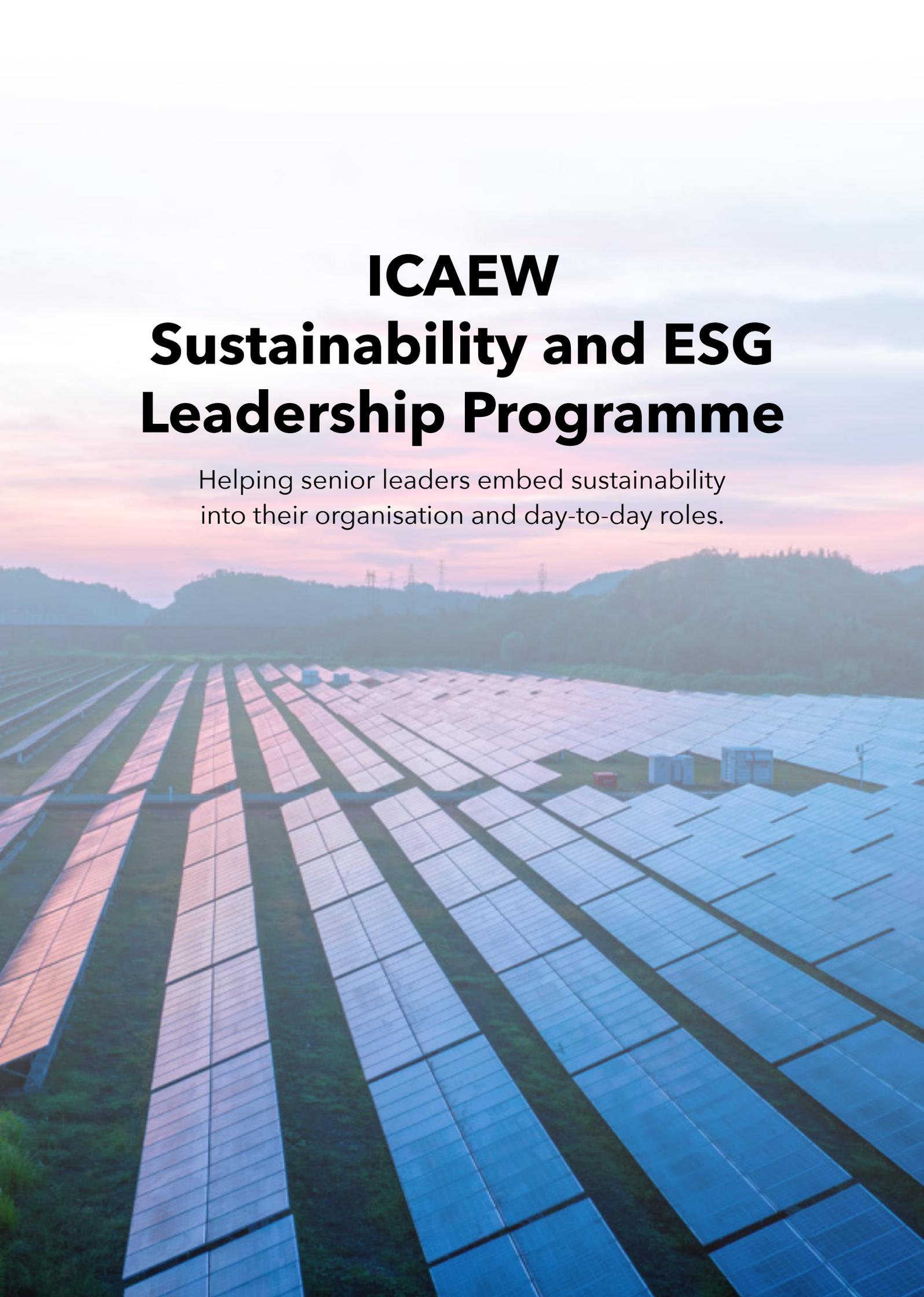
Planning a Sustainability Assurance Engagement

- Explain the process of planning a sustainability assurance engagement.
- Identify the key steps and considerations in the planning phase, including resources and tools needed.
- Develop a detailed plan for a sustainability assurance engagement and communicate effectively to relevant stakeholders.

4

Conducting and Reporting on a Sustainability Assurance Engagement

- Explain how to the execute a sustainability assurance engagement.
- Identify the key activities involved in carrying out the engagement.
- Draft a robust sustainability assurance report and effectively communicate key findings to stakeholders.



ICAEW

Sustainability and ESG Leadership Programme

Helping senior leaders embed sustainability
into their organisation and day-to-day roles.

Sustainability and ESG Leadership Programme

ICAEW's Sustainability and ESG Leadership programme equips senior leaders from practice and industry with the skillset to embed sustainability/ESG into their organisation and day-to-day role. Through **facilitated discussion with a subject-matter-expert, peer-to-peer learning, and 1:1 mentoring**, ICAEW's Sustainability and ESG Leadership programme brings technical learning about sustainability/ESG to life and enables you to deliver real change within your organisation.

Challenges you may face currently:

- Team have limited knowledge and expertise in ESG/sustainability.
- Struggle to create an actionable plan to embed sustainability across your organisation.
- Difficulty influencing internal decision making.
- Difficulty understanding sustainability opportunities and challenges that are most important to your organisation and/or clients.
- Struggle to build an internal and external support network.
- Unable to find time to commit to sustainability
- Unsure how to build and effectively communicate a business case for sustainability.

After completing the programme you will:

- Know how to build internal buy in for ESG/sustainability within your organisation.
- Understand ways of influencing and leading in a context of change, uncertainty and disruption.
- Be confident in how to navigate the changing sustainability landscape.
- Received practical support to real-life live challenges you are facing.
- Have had the opportunity to dive deeper onto specific problems with a sustainability expert.
- Have built a supportive network of peers in other organisations.
- Have access to ICAEW learning resources.

The programme comprises:

- 4 x 3 hour facilitated discussions/meetings (online, facilitated by a sustainability expert).
- 2 x 1:1 one hour online mentoring sessions with a sustainability expert.
- Free access to the ICAEW Sustainability Certificate.

Throughout the programme you will be part of a small cohort of 5-8 senior leaders, all of whom have a good foundational knowledge of sustainability/ESG.

Peer learning and facilitated discussion provides a platform for participants to practice coaching, critical thinking, & mindset skills. They stimulate a transfer of learning from workshop to workplace from sharing live issues, gaining input and insights to "lessons learnt".

Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 208,000 members and students around the world. 99 of the top 100 global brands employ ICAEW Chartered Accountants.*

Founded in 1880, ICAEW has a long history of serving the public interest and we continue to work with governments, regulators and business leaders globally. And, as a world-leading improvement regulator, we supervise and monitor around 11,500 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

We promote inclusivity, diversity and fairness and we give talented professionals the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

ICAEW is working towards becoming net zero, demonstrating our commitment to tackle climate change and supporting the UN Sustainable Development Goal 13.

ICAEW is a founding member of Chartered Accountants Worldwide (CAW), a global family that connects over 1.8m chartered accountants and students in more than 190 countries. Together, we support, develop and promote the role of chartered accountants as trusted business leaders, difference makers and advisers.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create sustainable economies and a better future for all.

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ICAEW is working
towards becoming
net zero