

The ACCA logo is a red square with the letters 'ACCA' in white, bold, sans-serif font. The background of the entire page is a low-angle shot of a modern building with glass and metal panels, partially obscured by the vibrant green leaves of a tree in the foreground.

ACCA

The title is presented in a clean, black, sans-serif font. A vertical red bar is positioned to the left of the text. The background features a low-angle view of a modern building with glass and metal panels, partially obscured by the vibrant green leaves of a tree in the foreground.

**Certificate in Sustainability
for Finance**

Think Ahead

About this course

Sustainability is one of the burning issues of our times and is an issue that is relevant to us all, regardless of where we live or how we earn our living. As organisations are rebuilding from the pandemic, there is a growing desire for a transformative and sustainable global recovery, which is providing a fresh focus for organisations to drive forward their position in relation to sustainability.

Accountants and finance professionals have an important part to play helping organisations adapt as they adopt the sustainable practices required to prevent resource depletion, facilitate long term success, and build a more sustainable future.

The Certificate in Sustainability for Finance will allow finance teams to gain the skills and knowledge to enable them to confidently lead on sustainability issues in their organisations.

Key learning outcomes

- **Explain** why sustainability is important to society, to organisations, and to finance professionals
- **Evaluate** business value chains, business models and business practices for sustainability and related issues
- **Define** climate change risks and the financial implications associated with these risks and understand the reporting frameworks for climate risk disclosures
- **Explain** the UN SDGs, their significance for organisations in terms of risks and opportunities and the definitions of impact
- **Explain** why ESG issues are important for your organisation and evaluate processes and systems for collecting, analysing and reporting ESG information
- **Explain** why sustainability analytics is important for your organisation and evaluate the approach for compiling, analysing and interpreting ESG data.

Syllabus content

COURSE 1:

An introduction to sustainability for finance professionals

This course is for finance and business professionals who want to develop their understanding on the issue of sustainability, the impact on organisations and the part they can play. The course explores how finance professionals can support opportunities to redefine value and businesses models to become more sustainable.

On completion of this course, participants will be able to:

- Define sustainability and sustainable development
- Explain why sustainability is important to society, to organisations, and to finance professionals
- Understand the global challenges of sustainable development and how business organisations can help meet these challenges
- Evaluate business value chains, business models and business practices for sustainability and related issues
- Understand sustainability reporting frameworks
- Understand how the Science Based Targets initiative, and Big Data, contribute to sustainability
- Understand responsible investment principles.

COURSE 2:

Climate risk and reporting for finance professionals

Climate change impacts every organisation, and the risks and opportunities for organisations need to be understood and managed. Professional accountants and finance teams are currently underutilised in this area, but our skills and knowledge are essential in building better impact management.

In this course, we will be looking at the external forces relating to climate change that, as professional accountants, we will have to address in order to

On completion of this course, participants will be able to:

- Define climate change risks, including physical risk, transition risk, and the financial implications associated with these risks
- Explain the stakeholder pressures for change in terms of reporting and climate-related disclosures
- Describe the main reporting frameworks for climate risk disclosures
- Understand how organisations can improve their reporting and climate change analysis processes.

COURSE 3:

The SDGs and impact for finance professionals

This course aims to equip you with an understanding of the UN Sustainable Development Goals (SDGs) and the value creation opportunities for organisations from aligning with the SDGs. This will enable you to support your organisation and clients in developing SDG impact-aligned business models and establish systems to report on the progress of achievement of impact outcomes.

On completion of this course, participants will be able to:

- Explain the development of the UN SDGs, their significance for organisations in terms of risks and opportunities and discuss definitions of "impact"
- Identify guidelines for aligning business models with SDGs and examples of impact business models and products
- Understand the various frameworks available for impact reporting and accounting.

COURSE 4:

ESG performance and metrics for finance professionals

This course will provide you with an understanding of the importance of measuring and managing performance related to environmental, social and governance (ESG) issues and will enable you to apply accounting techniques to the collection and disclosure of ESG data and information.

On completion of this course, participants will be able to:

- Explain why ESG issues are important and relevant
- Identify core ESG issues and metrics for your organisation
- Evaluate processes and systems for collecting, analysing and reporting ESG information.

COURSE 5:

Sustainability analytics for finance professionals

This course will provide you with an understanding and overview on ESG data types, sources, tools and techniques to support sustainability analysis and its importance. We will explore how you can become more effective finance business partners, enabling you to provide valuable insight to support decision making by linking sustainability to financial reporting and business strategies.

On completion of this course, participants will be able to:

- Explain why sustainability analytics is important and relevant
- Identify core ESG data, sources, tools and techniques to perform sustainability analytics for your organisation
- Evaluate the approach for compiling, analysing and interpreting ESG data
- Apply relevant ESG metrics, targets, KPIs, benchmarking, monitoring and reporting measures.

Assessment

Assessment consists of a multiple-choice quiz containing twenty-five questions from a question bank. You get three attempts to pass the assessment and the pass mark is 50%. The assessment can only be attempted once you have completed all five of the sustainability courses that make up the certificate.

The fees cover three attempts to re-sit the assessment if you fail but must be taken within six months of accessing the online course. If you do not pass after three attempts, you will need to pay another registration fee to attempt the assessment again, giving you a further three attempts to pass.