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knowledge on critical topics related to ESG reporting and assurance.

Isaac M. O'Bannon • Nov. 10, 2022



As environmental and social issues rise in importance to the general public and investors, the AICPA and CIMA are offering a new certificate that provides foundational knowledge on critical topics related to environmental, social and governance (ESG) reporting and assurance.

"The growing demand for ESG data – driven by investors, lenders, customers and, increasingly, policymakers – makes this a high priority category for skills development within the accounting profession," the organizations said in a statement.

The Fundamentals of ESG Certificate is available globally and is appropriate for

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that process than accountants. Our obligation as a profession is to make sure we develop the necessary skills and expertise to lead the integration of ESG into the organization and deliver on high-quality reporting and assurance of ESG information."

AICPA & CIMA are developing a detailed learning roadmap for ESG. As the first step on that journey, the Fundamentals of ESG Certificate program will provide course takers with the ability to:

- Identify the key aspects in each area of Environment, Social and Governance
- Recognize the expectations of investors and the impact on business
- Assess the responsibility of businesses for key ESG issues
- Recognize the business case for implementing sustainable practices
- Identify the role of the accounting and auditing profession in sustainability
- Recognize the current sustainability reporting frameworks and reporting requirements

The American Institute of Certified Public Accountants and the Chartered Institute of Management Accountants, together form the Association of International Certified Professional Accountants.

Pricing and further details of the program are available on the certificate home page. For an array of other resources on sustainability and ESG, please visit aicpa.org/esg.

Accounting • ESG • Financial Planning • Risk Management

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