



IMA Sustainability Business Practices Certificate™

IMA Sustainability Business Practices Certificate™ is a program of six online self-study courses designed to help accountants and financial professionals navigate the complexities of the management accounting role in sustainable business practices.

Course 1: Sustainability 101

Course 2: Finance Function Partnering

Course 3: Managing Climate Risk

Course 4: Sustainable Business Information & Reporting

Course 5: Measuring the Value of Human Capital

Course 6: Sustainable Business: Strategy, Planning, & Performance

Learning Objectives:

Upon completion of this course, you should be able to:

1. Describe sustainable business practices and ESG.
2. Define the role of the management accountant as it relates to sustainable business practices.
3. Identify strategies for managing resources for the longer term to protect, maintain, and enhance
4. Understand the importance of governance systems in reinforcing and providing oversight to
5. Apply best practices for integration of sustainable business decision making.

Delivery Method:	QAS Self-Study
CPE Credit:	10 NASBA CPE credits
Field of Study:	Accounting - Technical
Knowledge Level:	Intermediate
Prerequisites:	Work experience in a professional business environment or educational studies in accounting, business, finance, or a related field.
Advance Preparation:	None
Release Date:	09/29/22

NASBA CPE Information and Complaint Resolution and Refund Policy:

<https://www.imanet.org/career-resources/nasba-cpe-requirements?ssopc=1>



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IMA Sustainability Business Practices Certificate™: Sustainability 101

With the intention of demystifying ESG and sustainable business information, you'll be provided with a high-level overview of the topic of business sustainability and the role of the management accountant in promoting and driving the benefits of sustainable business initiatives and practices.

Learning Objectives:

Upon completion of this course, you should be able to:

1. Define sustainability, ESG, and the implications for business models.
2. Describe sustainable business information, management, and decision making.
3. Identify the internal and external drivers for sustainable business.
4. Recognize the 10 principles and 17 sustainable development goals outlined by the United Nations and unanimously adopted by 193 of its Member States.
5. Explain the impact of sustainability on the role of the CFO and management accountants within the CFO function.

Delivery Method: QAS Self-Study

CPE Credit: 2 NASBA CPE

Field of Study: Accounting

Knowledge Level: Basic

Prerequisites: Work experience in a professional business environment or educational studies in accounting, business, finance, or a related field.

Advance Preparation: None

Release Date: 09/15/22

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IMA Sustainability Business Practices Certificate™: Finance Function Partnering

This course leverages the content from two IMA® (Institute of Management Accountants) research papers, Finance Function Partnering for the Integration of Sustainability in Business and CFO as Value Creator: Finance Function Leadership in the Integrated Enterprise, to familiarize accounting and finance professionals with how adopting sustainability measures and reporting within their organization adds value and insight into their company.

Learning Objectives:

Upon completion of this course, you should be able to:

1. Recognize the importance of sustainability to long-term goals.
2. Identify the parallels between sustainability reporting and other compliance-based reporting.
3. Define the components of the finance partnering framework.
4. Describe the role of the management accountant in integrating sustainability initiatives, measurements, reporting, and goal achievement within their organization.

Delivery Method:	QAS Self-Study
CPE Credit:	3 NASBA CPE
Field of Study:	Accounting
Knowledge Level:	Basic
Prerequisites:	Course 1: Sustainability 101
Advance Preparation:	None
Release Date:	09/15/22

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*Course Details: IMA Sustainability Business Practices Certificate™: Finance Function Partnering
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IMA Sustainability Business Practices Certificate™: Managing Climate Risk

This course leverages the content from the IMA research paper Management Accountants' Role in Sustainable Business Strategy: A Guide to Reducing a Carbon Footprint and the Greenhouse Gas Protocol developed by the World Resources Institute and the World Business Council for Sustainable Development.

Learning Objectives:

Upon completion of this course, you should be able to:

1. Understand how climate-related risks and opportunities can impact an entity's financial
2. Identify and calculate the greenhouse gas emission of an entity.
3. Estimate the cost of emission on an entity.
4. Establish targets for carbon within and along the value chain.

Delivery Method:	QAS Self-Study
CPE Credit:	2 NASBA CPE
Field of Study:	Accounting
Knowledge Level:	Basic
Prerequisites:	Course 1: Sustainability 101 + Course 2: Finance Function Partnering
Advance Preparation:	None
Release Date:	09/15/22

NASBA CPE Information and Complaint Resolution and Refund Policy:

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IMA Sustainability Business Practices Certificate™: Sustainable Business Information & Reporting

Sustainable Business Information and Reporting - Focusing on compliance requirement resources, information quality, supply chain oversight and organizational sustainability performance indicators, this course promises to be timely and educational as companies strive to understand and comply with evolving global regulations and initiatives.

Learning Objectives:

Upon completion of this course, you should be able to:

1. Identify sustainability-related issues on a company's business model and assess their impacts.
2. Recognize developments in sustainability reporting and develop an overall reporting strategy for a business.
3. Describe current developments to mainstream sustainability reporting and the business process changes needed to implement them.
4. Outline an appropriate approach to implementing sustainability reporting within a business.

Delivery Method:	QAS Self-Study
CPE Credit:	TBD NASBA CPE
Field of Study:	Accounting
Knowledge Level:	Basic
Prerequisites:	Course 1: Sustainability 101 + Course 2: Finance Function Partnering + Course 3: Managing Climate Risk
Advance Preparation:	None
Release Date:	12/15/22

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IMA Sustainability Business Practices Certificate™: Measuring the Value of Human Capital

Measuring the Value of Human Capital - Exploring the importance of diversity, the equality-related SDGs, and employee engagement, this course will provide sound education on the CFO team's support of connecting HR-based metrics to overall business strategy and performance.

Learning Objectives:

Upon completion of this course, you should be able to:

1. Define DE&I as it relates to the workplace.
2. Describe the ethical requirements that influence the attitudes and behaviors of accountants.
3. Recognize inclusive and equitable behaviors.
4. Explain the costs and benefits of addressing inequality with stakeholder groups outside of the business.

Delivery Method:	QAS Self-Study
CPE Credit:	TBD NASBA CPE
Field of Study:	Accounting
Knowledge Level:	Basic
Prerequisites:	Course 1: Sustainability 101 + Course 2: Finance Function Partnering + Course 3: Managing Climate Risk + Course 4: Sustainable Business Information &
Advance Preparation:	None
Release Date:	12/15/22

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IMA Sustainability Business Practices Certificate™: Sustainable Business: Strategy, Planning, & Performance

Sustainable Business: Strategy, Planning, & Performance - This course will bring all elements of sustainable business together to educate learners on driving the concepts and practices in the program into their own organization.

Learning Objectives:

Upon completion of this course, you should be able to:

1. Identify the role of sustainability in the value creation process of a business
2. Describe the six principles of integrated thinking and how they can be relevant to business decision making.
3. Recognize how sustainability information is needed for effective decision-making.
4. Appreciate the through-line from purpose to executing a business' strategy and the importance of culture and the quality of relationships with stakeholders.

Delivery Method:	QAS Self-Study
CPE Credit:	TBD NASBA CPE
Field of Study:	Accounting
Knowledge Level:	Basic
Prerequisites:	Course 1: Sustainability 101 + Course 2: Finance Function Partnering + Course 3: Managing Climate Risk + Course 4: Sustainable Business Information &
Advance Preparation:	None
Release Date:	12/15/22

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