



List of SR BOK topics that align with the [SCTP] Advanced Professional Certificate in Sustainability Reporting and AI Analytics modules:

MODULE & KEY LEARNING OUTCOMES	RELEVANT SR BOK TOPICS
<p>Module 1: Accounting, Finance and Governance Fundamentals in Sustainability Reporting</p> <ul style="list-style-type: none"> • Develop a strong understanding of how accounting and capital investment principles support climate disclosures and sustainability reporting • Assess how sustainability-related risks and opportunities affect a company’s cash flows, access to finance, and cost of capital • Understand the critical role of effective governance in sustainability reporting process • Create business value through reporting and making disclosures matter – meeting different stakeholders’ needs. 	<p>This module aligns with the following topics of SR BOK:</p> <ul style="list-style-type: none"> • What is good governance and how it helps in the oversight of sustainability reporting process? • Creating value through reporting and making disclosures matter – meeting stakeholders’ needs
<p>Module 2: Sustainability Reporting Landscape and Reporting IFRS</p> <ul style="list-style-type: none"> • Understand the global and local sustainability/climate reporting landscape and Singapore’s regulatory requirements on sustainability reporting. • Understand and apply the requirements of IFRS S1 and IFRS S2 for disclosure of sustainability-related financial information. • Understand and apply the principles of conducting materiality assessments • Understand interoperability of IFRS S1 and IFRS S2 with the equivalent standards in Global Reporting Initiative (GRI), European Sustainability Reporting Standards (ESRS) and U.S. Securities and Exchange Commission (US SEC) Rules. • Develop a climate transition plan, and assess best practices and lessons learned 	<p>This module aligns with the following topics of SR BOK:</p> <ul style="list-style-type: none"> • Purposes and benefits of sustainability reporting • Sustainability/climate reporting landscape internationally and regionally • Singapore’s regulatory requirements • Application of IFRS S1 (and requirement to consider Sustainability Accounting Standards Board (SASB) standards) • Materiality assessment • Application of IFRS S2 • Interoperability of IFRS S1 and IFRS S2 with the equivalent standards in GRI, European Sustainability Reporting Standards (ESRS) and U.S. Securities and Exchange Commission (US SEC) Rules • Climate transition plans

<p>Module 3: Greenhouse Gases (GHG) Emissions - Carbon Accounting and Management</p> <ul style="list-style-type: none"> • Understand the global actions in tackling climate change and the Singapore regulatory landscape. • Gain an overview of carbon management and measurement. • Establish organisational and operational boundaries for developing a relevant GHG inventory for an organisation. • Identify relevant and material scopes 1, 2 and 3 emission sources and account for them using the GHG Protocol. • Develop science-based targets and decarbonisation strategies. • Get ready for assurance on sustainability data – good data and process governance, overview of assurance standards in Singapore and identify key management actions. 	<p>This module aligns with the following topics of SR BOK:</p> <ul style="list-style-type: none"> • Global actions to address sustainability challenges • Application of the GHG Protocol to report greenhouse gas emissions – Scope 1 and 2 GHG emissions • Application of GHG Protocol – Scope 3 GHG emissions • Getting ready for assurance through building a robust data and process governance around sustainability reporting
<p>Module 4: Practical AI and Analytics for Sustainability</p> <ul style="list-style-type: none"> • Explore how AI is transforming sustainability practices. • Create a sustainability chatbot that can be customised • Leverage AI to draft or improve sustainability policies. • Generate posters, infographics and presentations with AI for impactful communication. • Develop an Excel dashboard to track sustainability metrics. 	<p>-</p>

<p>Module 5: Sustainability Capstone Project</p> <p>Integrate and apply sustainability accounting, IFRS-aligned reporting, GHG emissions management, and AI-driven analytics to address real-world sustainability and climate disclosure challenges</p> <ul style="list-style-type: none">• Work in teams to develop data-driven, practical solutions that strengthen the quality, consistency, and usefulness of sustainability and climate reporting.• Analyse realistic organisational sustainability scenarios and formulate actionable, forward-looking strategies that enhance reporting credibility, regulatory alignment and stakeholders' trust.	-
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