



Sustainability and ESG Fundamentals: Principles and Best Practices



This course introduces sustainability and sustainable development, highlighting their importance and impact on the environment, society, and economy. It explores the evolving role of professionals as drivers of sustainable business value and their responsibility in ensuring accurate sustainability accounting and reporting. Key topics include identifying, managing, and mitigating ESG (Environmental, Social, and Governance) risks while exploring potential opportunities. The course also provides insights into how value chains and business models are adapting to support sustainable practices and contribute to a circular economy and a more sustainable future.



WHAT YOU WILL LEARN

- ✔ Define sustainability and sustainable development and explain their importance to society, organizations, and professionals.
- ✔ Recognize global sustainability challenges and understand how businesses can address them.
- ✔ Evaluate business models, value chains, and practices for sustainability and related issues.
- ✔ Understand sustainability reporting frameworks and the role of Science-Based Targets and Big Data in sustainability.
- ✔ Apply responsible investment principles to support sustainable business practices.



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Dr. Mathew is a Senior Accounting Lecturer at the Faculty of Business, Economics, and Accounting, Universiti Malaysia Sabah (UMS). He holds a PhD in from Universiti Teknologi Malaysia (UTM). Before joining academia in 2011, he spent several years in the industry, specializing in external and internal auditing with Ernst & Young and a government-linked company. Dr. Mathew is a member of CPA Australia and the Malaysian Institute of Accountants (MIA). His areas of expertise include auditing, internet financial reporting, sustainability reporting (ESG), and corporate governance, where he has successfully published several research papers, contributing valuable insights to these fields.