

**Workshop #13:** *ABCs of Digital ESG: Trends and Tips for Teaching the New Reporting and Assurance Mandates*

Sunday, August 6, 2023, 1:00 pm-4:30 pm

**Category:** Teaching-Oriented Workshop

**Presenters:**

Eric Cohen, Cohen Computer Consulting  
Glen L. Gray, California State University, Northridge

**Long Description:**

2022 was a pivotal year for new mandatory ESG reporting ... with required assurance. The SEC published proposed rules, the FASB added topics to its technical agenda, the International Sustainability Standards Board grew under the IFRS Foundation, and new EU (and other national) rules require assured ESG reporting on a level never seen before. This session will help the academic understand the sweeping scope of new reporting rules for ESG disclosure. It encompasses new topics, disclosure requirements (often digital first), and assurance that may ... or may NOT ... be provided by the traditional financial auditor. Alas, implementing and attesting ESG will be a paradigm shift for accountants and auditors. Greenwashing is rampant. Many ESG measures are engineering based; how are accounting professors going to teach engineering topics to accounting students? Your instructors have led the emergence of digital first, non-financial reporting, having advised groups like GRI, SASB, CDP and others as they have prepared for this change. In this session, you will learn to:

- Identify emerging US and international mandates for ESG reporting, with assurance requirements
- Work with and understand frameworks and their expression, such as the IFRS Sustainability Disclosure Taxonomy
- Share these changes in class projects and research ideas

**Format/Structure:**

The class will be comprised of a mix of lecture and live demonstrations of the digital tools necessary for complying with the expected digital-first reporting requirement, along with manual exercises. Ideas for sharing these ideas as class projects will be offered. (Students may optionally follow along on their own devices.)

**Intended Audience:**

The emergence of mandatory ESG reporting will have interest to all Annual Meeting registrants with an interest in financial reporting, assurance, and information technology. This major change to accounting and audit makes this session unique in providing new insights to this rapidly changing area.

**Prerequisites:**

There are no prerequisites for this session

**Advance Preparation:**

No advanced preparation is necessary. However, attendees may find it helpful to read the SEC's proposed rule 33-11061 (<https://www.sec.gov/rules/proposed/2022/33-11061.pdf>) and review the IAASB's existing guidance on sustainability assurance at <https://www.iaasb.org/focus-areas/sustainability-assurance>

**Learning Objective:**

- Identify emerging US and international mandates for ESG reporting, with assurance requirements
- Work with and understand frameworks and their expression, such as the IFRS Sustainability Disclosure Taxonomy
- Utilize methods to share these changes in class projects and research ideas

**Field of Study:** Auditing

**Program Level:** Basic