# **Online Certificate Course on CSR**

### **Organized by CSR Committee**

of

## **The Institute of Chartered Accountants of India (ICAI)**

#### **Course Description**

Companies Act 2013 provides an enabling framework for companies to play a more proactive role in inclusive growth. It is one of its kind mandatory CSR framework not applicable anywhere else globally; and hence there are no benchmarks and learnings of a model like this. The objective of legislation need to be viewed against two key ideas – the corporations act as partners in the social development process of the country and, strengthening the social responsibility of business. Globally, there is shift from charity to strategic CSR and shared values. This has created a tremendous opportunity for professionals to play an active role as CSR Professionals; and hence the need of trained professionals who can help implement the vision and objectives of CSR for common good.

In order to meet this critical need, the "Certificate Course on CSR" has been designed. The program will be delivered by way of presentations, case studies, self test questions followed by submission of project report and an examination. The emphasis of the program would be to provide a blend of theoretical framework and its application in real life with examples and case studies.

Through cases, lectures, dynamic peer discussions, and resolution of queries the course intends to equip the participants with an understanding of the CSR policies of the Government, Rules, Regulations, Accounting system and Taxation pertaining to CSR Projects, alongwith monitoring and reporting of the same.

**Duration** – 7 days of 4hours each.

- Day 1 Overview and Governing Law
- Day 2 CSR Activities & Projects
- Day 3 CSR Policy Formulation and CSR Project Management & Implementation
- Day 4 Monitoring, Evaluation & Reporting
- Day 5 Monitoring, Evaluation & Reporting (Contd.)
- Day 6 Audit and Accounting Aspects
- Day 7 Taxation, FCRA provisions and recent development and Case Studies

<u>Eligibility for appearing in exam:</u> A candidate will have to attend at least 85% of the live classes, and submit all projects assigned, falling which he/ she will not be entitled to appear in evaluation.

A member can complete the online classes and projects free of cost in any 5 batches held subsequent to the Batch in which he is enrolled, failing which he/she will be required to register for the course and pay the registration fees.

<u>Mode of Examination</u>: Examination will be held online, for both online and offline classes.

Attendance requirements: A minimum of 85% attendance is required to be eligible to appear for the assessment. A minimum of 3.5 hours in each day will be counted towards attendance for the day. Attendance of 6 modules would be compulsory out of 7 modules, for appearing in the examination. All attendance for online classes will be calculated as per the login hours recorded in the DLH system.

#### On Completion of Program - Project Report

Project Report is to be prepared and presented by participants based on their study of CSR policies and analysis of CSR spends of any organization of their choice. The objective is to assist participants to have a deeper insight on practical application of concepts learnt during the program.

<u>Assessment Criteria:</u> Assessment will be held online. There will be 2 Groups – Group A of 20 Questions of 1 mark each and Group B of 40 Questions of 2 marks each – totaling 100 marks. Total time allowed for appearing in the assessment is

90 minutes.

### **Passing Criteria:**

Weightage given to the Project submitted will be 30% and weightage given to the online assessment will be 70%. Minimum marks required for qualifying in the assessment will be 60%. Certificates will be issued online which the members can download from the DLH.

A member can appear free of cost in any 5 assessments held subsequent to the Batch in which he is enrolled. Thereafter, a fee of Rs. 1,000/- will be charged for appearing in the assessments.

**CPE Hours** would be given to the participants as below:

- ➤ 28 CPE Hours on completion of Course with necessary attendance. Exact number of CPE hours granted will vary depending on the number of hours of online classes attended.
- 2 CPE Hours shall be granted after successful submission of Project Report

<u>Declaration of Result:</u> The Result of online examination of the Certificate Course will be uploaded on Digital Learning Hub. Further, the list of successful participants of the certificate course will be uploaded on ICAI website.

<u>Awarding of Certificate:</u> On successful completion of this course, a member will be awarded a certificate to this effect. However, a certificate course does not grant any qualification, and therefore it should not be mentioned by the members as qualification along with their name. The Certificates may be downloaded from Digital Learning Hub of ICAI.

**Fees** Rs. 5,500/- (excluding GST). Rs. 6,490/- (including 18% GST)

**Refund Policy**: In case refund/admission cancellation request has been received from the member for any reason, before commencement of the Certificate Course, 10% of Gross fee paid (inclusive of GST) will be deducted as per norms of ICAI. No refund request will be entertained after commencement of the batch.

In case, batch has been cancelled by the Committee due to unavoidable circumstances, full fees will be refunded to the member by the Committee.