

# **Certified CSR Professionals**

## DETAILED CURRICULUM

### **Module I: Introduction: The Concept of CSR in Indian Context:**

#### **Chapter 1: Concept of CSR**

Meaning & Definition of CSR; History & evolution of CSR; CSR – The Indian Scenario; CSR in Indian Legislation from global perspective ; Principles of CSR; Theories of CSR; CSR and Sustainable Development goals.

#### **Chapter 2: CSR and Corporate Governance**

Relation between CSR and Corporate governance; models of CSR in India; CSR in Business Processes and Management Disciplines; emerging areas of CSR; SEBI Listing Obligations & Disclosure requirements Regulations (LODR); MCA national guidelines on the economic, social and environmental responsibilities of business, 2018 (draft); drivers of CSR.

#### **Chapter 3: CSR & Related Concepts**

Concept of Charity; Concept of sustainability & Business Management; Corporate Citizenship; Corporate philanthropy.

#### **Chapter 4: Section 135 of the Companies Act 2013**

Provision of CSR in Companies Act, 2013; CSR Committee; CSR Policy; CSR Expenditure; CSR Activities; Boards Responsibilities towards CSR

#### **Chapter 5: List of CSR Activities under Schedule VII of Companies Act, 2013**

Scope for CSR Activities under Schedule VII; Rules notified by the Ministry on implementation of CSR; eradicating extreme hunger and poverty; promotion of education; promoting gender equality and empowering women; reducing child mortality and improving maternal health; combating human immunodeficiency virus, acquired immune deficiency syndrome, malaria and other

diseases; ensuring environmental sustainability; employment enhancing vocational skills; social business projects; contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government or the State Governments for socio-economic development and relief and funds for the welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women; and such other matters as may be prescribed.

## **Module II: Implementation, Governance and Monitoring of CSR activities:**

### **Chapter 6: Implementation of CSR Policy**

CSR Policy; Constitution of CSR committee and its composition; Operationalizing CSR; CSR Design; CSR Budget; Implementation of CSR: CSR Process; CSR Activities; CSR through NGOs, Charitable Societies; Charitable Trusts; Section 8 Companies; Funding for various CSR activities

### **Chapter 7: Governance of CSR Activities**

Meeting of the CSR Committee; Preparation of CSR Report; Placing CSR Report in Board meeting; Board's responsibility towards CSR; CSR project management approach; evaluation of CSR projects; CSR stakeholder communication, dialogue and engagement; CSR and risk Management; CSR as Organizational Brand Building.

### **Chapter 8: CSR in Public Sector Enterprises**

CSR for Central Public Sector Enterprises; Case studies of best CSR practices in PSUs; impact of CSR activities on society.

### **Chapter 9: Monitoring of CSR Activities**

CSR process monitoring; Situation monitoring; beneficiary monitoring; organizational monitoring; financial monitoring; compliance monitoring; result monitoring; Internal Monitoring and Evaluation of CSR Activities; External Monitoring and

Evaluation of CSR Activities; CSR Committee and Board level review of CSR performance; CSR Reporting

### **Chapter 10: International CSR**

International Corporate Social Responsibility; Social Accountability 8000(SA8000); Global Reporting Initiative; United Nations Global Compact (UNGC); Indian Standard Organization (ISO-26000-2010); Consumer Social Responsibility; Corporate Social Irresponsibility (CSiR); GST component in CSR.

### **Module III: Compliance and CSR Audit:**

#### **Chapter 11: Compliance of Section 135 of Co. Act, 2013**

Regulatory requirement of CSR Compliance in India; guidelines and notifications issued by the Ministry from time to time; penalty for non-compliance of section 135

#### **Chapter 12: Due-diligence on CSR funding**

Charity governance code of ICSI; types of due diligence; Social Return on Investment (SRoI); Compliance Checklist for CSR; transparency in funding; procedure of CSR funding; Decision of the CSR Committee; related party transactions with respect to CSR; best practices for CSR funding.

#### **Chapter 13: CSR Audit & Standard**

CSR Audit; various issues relating to CSR Audit; Preparing and filing of annual CSR report; sustainability of CSR Audit; developing a CSR Audit program; CSR audit checklist; benefits of CSR audit; Review of successful corporate initiatives & challenges of CSR; CSR Ratings, CSR awards

#### **Chapter 14: CSR Case studies**

5 case studies each from health, education, women empowerment, environment and hunger and poverty

#### **Chapter 15: Project Report on CSR**

## Guideline for preparation of CSR project report