

INtrod



What You Will Master



IFRS Sustainability Standards

Gain comprehensive knowledge of the International Financial Reporting Standards for sustainability disclosures, including implementation requirements and practical application across various industries and organisational contexts.



Climate-Related Disclosures

Develop expertise in climate-related financial disclosures, understanding the frameworks, methodologies, and best practices for communicating climate risks and opportunities to stakeholders effectively.



GHG Emissions Measurement

Learn sophisticated techniques for measuring, calculating, and reporting greenhouse gas emissions across Scope 1, 2, and 3, ensuring accuracy and compliance with international standards.

Understanding the Regulatory Landscape

The certificate provides in-depth exploration of how IFRS Sustainability Disclosure Standards interact with European Sustainability Reporting Standards (ESRS). You'll understand the similarities, differences, and complementary aspects of these frameworks, enabling you to navigate the complex regulatory environment with confidence.

This knowledge is essential for organisations operating across multiple jurisdictions, as it ensures compliance whilst avoiding duplication of effort. You'll learn to identify overlapping requirements and understand how to streamline reporting processes effectively.

The Investor's Perspective

Analysing Sustainability Reports

Develop the critical skills needed to evaluate sustainability reporting from an investor's viewpoint. Learn to assess the quality, materiality, and decision-usefulness of sustainability information, understanding what drives investment decisions in today's ESG-focused markets.

Key Assessment Areas

- Materiality and relevance of disclosed information
- Credibility and assurance of sustainability data
- Forward-looking statements and targets
- Integration with financial performance metrics

86%

Investors

Consider ESG factors in investment decisions

£35T

Global AUM

Now incorporates ESG criteria

Benefits, Costs, and Stakeholder Impact



Strategic Benefits

Understand how robust sustainability reporting enhances reputation, attracts investment, improves risk management, and drives operational efficiencies. Learn to quantify and communicate these benefits to senior management and boards.



Implementation Costs

Develop realistic cost-benefit analyses that account for systems implementation, data collection processes, external assurance requirements, and ongoing reporting infrastructure. Understand how to build the business case for sustainability reporting.



Stakeholder Implications

Explore how sustainability reporting affects diverse stakeholder groups including investors, employees, customers, regulators, and communities. Learn to balance competing demands whilst maintaining focus on material issues.

Connecting Sustainability to Financial Statements

One of the certificate's unique strengths is its focus on the interconnectedness between sustainability reporting and traditional financial statements. You'll explore how climate-related risks and opportunities impact asset valuations, provisioning, going concern assessments, and other critical financial statement components.

This integrated approach ensures you can identify when sustainability matters become financially material, requiring recognition or disclosure in the financial statements themselves. You'll learn to apply professional judgement in determining the appropriate treatment of climate-related matters under IFRS Accounting Standards.

Climate Change and Financial Reporting



Physical Risks

Analyse how physical climate risks affect asset impairment, useful lives, and fair value measurements. Understand the implications for property, plant and equipment, and inventory valuations.



Transition Risks

Evaluate the financial statement impact of regulatory changes, technological shifts, and market dynamics. Learn to account for carbon pricing, stranded assets, and restructuring costs.



Opportunities

Identify and account for climate-related opportunities including new revenue streams, cost savings from efficiency improvements, and enhanced brand value from sustainability leadership.

Certificate Structure and Duration

01

11 Comprehensive Modules

Carefully structured learning pathway covering all essential aspects of sustainability accounting and reporting

02

15 Hours - Study Support Program

Online classes with flexible self-paced learning designed to fit around professional commitments whilst ensuring thorough coverage

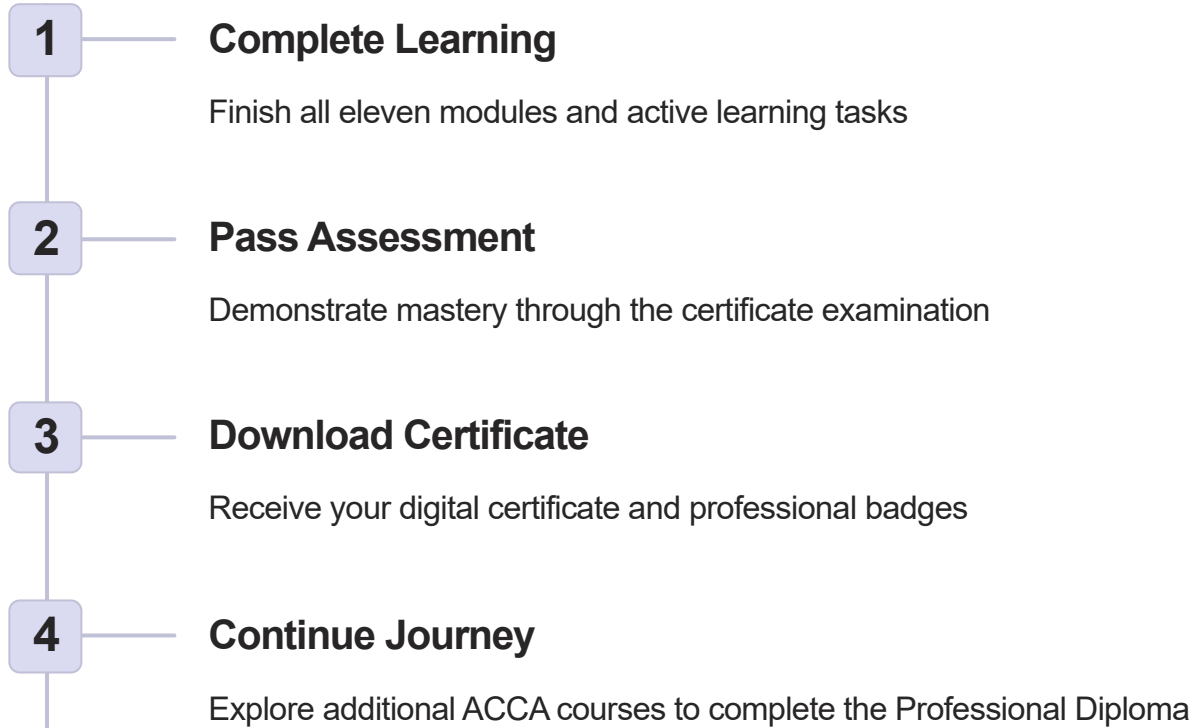
03

Complete Before Assessment

Recommended to finish all materials prior to attempting the certificate assessment for optimal results

The certificate follows a logical progression, building your knowledge systematically from foundational concepts through to advanced application and analysis.

Your Path to Certification



Upon successful completion, access the Next Steps section for certificate download instructions, feedback forms, and guidance on further ACCA professional development opportunities to advance your sustainability expertise.