



# FUNDAMENTALS OF SUSTAINABILITY ACCOUNTING (FSA) CREDENTIAL

*Helping You Understand the Financial Impact of Sustainability Factors*

## THE BIG PICTURE

There's growing market demand for professionals who understand the sustainability factors that impact corporate value. The Fundamentals of Sustainability Accounting (FSA) credential teaches you how to identify, quantify, communicate, and interpret material sustainability information.

### Level I (Principles)

- How sustainability factors impact financial performance
- The investor demand and legal context for sustainability disclosure

### Level II (Application)

- How to analyze SASB standards for any industry
- How to interpret information collected using SASB standards

## IS THE FSA RIGHT FOR YOU?

The FSA Credential is designed for the professionals involved in the preparation and use of corporate disclosure.

### Financial Reporting Professionals

- Understand which sustainability topics impact financial performance
- Learn how SASB topics can be integrated into financial reporting processes

### Investors

- Understand how material sustainability information impacts investment analysis
- Learn how to draw conclusions about a company's future value based on its SASB disclosures

### Securities Lawyers

- Enhance your ability to provide counsel on the materiality of sustainability information
- Understand how SASB standards are guided by U.S. securities laws

### Sustainability Professionals

- Learn how to report sustainability information in a way that's useful to investors
- Identify and manage the sustainability topics that impact your company's value

### Accountants

- Learn how SASB standards support financial reporting processes
- Enhance your ability to help clients recognize risk and comply with SEC regulation

## WHAT DO YOU GAIN?

- 1 Learn a common language for working with legal, finance, accounting, investing, and sustainability professionals
- 2 Improve your ability to recognize the limited set of sustainability issues that drive a company's performance and value.
- 3 Make the business case for why certain sustainability issues impact corporate performance
- 4 Differentiate yourself as a professional who understands the financial impact of sustainability management and disclosure

## HOW TO STUDY

When you register for the exam you will receive the study guide by email. While preparation time varies by candidate, SASB recommends spending at least 25 hours preparing.

## HOW TO REGISTER

Register today for the Level I exam. See website for available dates. Cost: \$450

To register, please visit:  
[fsa.sasb.org/register](https://fsa.sasb.org/register)

## QUESTIONS?

For more information visit: [fsa.sasb.org](https://fsa.sasb.org)

For specific questions, contact:  
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