

PUBLIC TRAINING

FSA Credential: Level I

Built for finance, sustainability, and reporting professionals, this programme awards a Certificate of Completion from Fuller Academy upon successful completion of the training. An IFRS Foundation Certificate of Completion may also be issued upon request for CPE credit or employer requirements.

**FSA
CREDENTIAL**

1 tix: MYR 3,800, 2 tix: 5% discount, 3 tix and above: 10%

Navigate sustainability disclosures. Understand IFRS Standards. Drive informed decisions.

The Fundamentals of Sustainability Accounting (FSA) Credential equips participants with the knowledge and practical understanding of how sustainability factors influence corporate financial performance and investment decision-making.

Over two days, participants will explore the evolution of sustainability in capital markets, financial materiality, the IFRS Sustainability Disclosure Standards, and the role of sustainability disclosures in supporting transparent decision-making. The programme also examines how material sustainability information, including cross-industry and industry-specific topics, can strengthen corporate strategy, risk management, and investor decision-making.

Fuller Academy
is an approved
education provider:



Learning Outcomes

1. Identify how sustainability disclosure has evolved and why it is an important component of general purpose financial reporting.
2. Distinguish how 'materiality' is defined and used globally in the context of reporting.
3. Recall the inaugural goals of the ISSB and the characteristics of useful sustainability-related financial information.
4. Distinguish the stages of sustainability disclosure
5. Recognize the role of sustainability management in corporate strategy and risk management.
6. Understand the challenges investors face in using sustainability information and how those challenges impact the market.

What We Will Cover

The Sustainability Disclosure Landscape

Explore the evolution of sustainability reporting and the roles of standard-setters, regulators, and data providers.

IFRS Sustainability Disclosure Standards

Understand the key concepts, principles, and foundations behind the IFRS Sustainability Disclosure Standards.

Material Sustainability Information & Decision-Making

Learn how cross-industry and industry-specific sustainability information can inform corporate strategy and investor decisions.

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Key Areas

Key topics include:

What you will learn

Level I

- The Demand for Sustainability Information
- The Historical Basis for Disclosure
- Materiality: A Guiding Principle for Required Disclosure
- The Limitations of Financial Disclosure
- The Sustainability Information Value Chain
- The Role of Standards & Frameworks
- Materiality: Going Beyond Investors
- Sustainability Disclosure Across Jurisdictions
- What is Useful Sustainability-Related Financial Information?
- The IRS Sustainability Disclosure Standards
- Setting IFRS Sustainability Disclosure Standards
- How Companies Disclose Sustainability-Related Financial Information
- Investor Demand for Sustainability Information
- Considerations for Corporate Use
- Considerations for Investor Use

Tools and Resources

Participants who attend this course will receive:

- Comprehensive training materials, including full slides and key resources
- Upon successful completion, participants receive a Certificate of Completion from Fuller Academy. An IFRS Foundation Certificate of Completion can also be issued upon request for CPE credit or employer requirements.
- Lunch and refreshments for a comfortable learning experience
- Opportunities for networking with like-minded professionals

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Modules

Topics explored in this training include:

Topic	What you will learn
1. The Demand for Sustainability Information	• What is sustainability? • Growing investor demand • Demand within companies • Other institutions driving demand
2. The Historical Basis for Disclosure	• The aftermath of the 1929 stock market crash • Disclosure as the basis of regulatory reform • The road to standardized accounting procedures
3. Materiality: A Guiding Principle for Required Disclosure	• A long-standing legacy of investor decision making • General characteristics of materiality • Materiality changes over time
4. The Limitations of Financial Disclosure	• Financial information beyond financial statements: the use of non-GAAP • The changing nature of market value • The scope of financial reporting expands • New tools for investors
5. Introduction to the Sustainability Value Chain	• Growth of the ecosystem: a maturing industry • The role of data providers • Sustainability data's unique challenges
6. The role of standards and frameworks	• The role of standard-setters • Formative standards and frameworks • Distinguishing characteristics of sustainability disclosure guidance • Creating a coherent system for comprehensive reporting
7. Sustainability Disclosure Across Jurisdictions	• The relationship between standard-setters and regulators • The growing prevalence of regulatory disclosure guidance • Common types of sustainability reporting rules • Types of guidance shaping global disclosure rules • The influence of corporate governance codes • Balancing flexible implementation with useful information

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No.	Workshop / Course Title	Date	Fee (per pax)	No. of Pax	Total (RM)
1	FSA Credential: Level I	TBA	RM 3,800		
Subtotal					
1 tix: MYR 2, 600, 2 tix: 5% discount, 3 tix and above: 10%					
TOTAL PAYABLE (RM)					

For more than 3 participants, please duplicate this section or contact us for a bulk registration form.

Date of Payment

All workshops are HRDC claimable. Please note that for Human Resource Development Corporation (HRDC) claims, an upfront payment of 30% of the total approved course fee from the HRDC grant is required. HRDC grant approval must also be obtained at least fourteen (14) days prior to the commencement of the learning programme. CPD recognition varies by professional body. Please verify with your respective body before registering.

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Section F: Declaration and Submission

By submitting this form, I confirm that the information provided is accurate and that my organisation agrees to the Terms and Conditions above.

Authorised Signatory

Date

Name / Designation:

Company Stamp (if applicable):

For enquiries:

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