
THE BIG PICTURE

The Fundamentals of Sustainability Accounting (FSA) Credential combines two exams to assess professional expertise in the materiality of sustainability information for corporate performance and investment analysis.

Level I (Principles)

- How sustainability factors can be financially material
- The investor demand and legal context for sustainability disclosure

Level II (Application)

- How to analyze material sustainability information for enhanced understanding of corporate performance and value

TWO BIGGEST REASONS TEST TAKERS SIGN UP

- 1 "To demonstrate expertise with professional credential"
- 2 "Learn about material sustainability information"

50%
of test takers
have over
10 years of
experience

75%
have CFA,
CPA, and/or
MBA

HOW TO STUDY

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

HOW TO REGISTER

You can register for an FSA exam at any time. See website for available dates.

	SASB Alliance Members	Non- Members
Level I	\$400	\$450
Level II	\$500	\$650

QUESTIONS?

For more information visit
fsa.sasb.org

For specific questions, contact the FSA Team
at FSA@sasb.org or 424-261-9930



**Accounting for a
Sustainable Future**

1045 Sansome Street | Suite 450
San Francisco, CA 94111

THE FSA

FUNDAMENTALS OF SUSTAINABILITY ACCOUNTING CREDENTIAL

*Helping You Understand
the Financial Impact of
Sustainability Factors*





IS THE **FSA** RIGHT FOR YOU?

THE FSA CREDENTIAL IS DESIGNED FOR PROFESSIONALS INVOLVED IN THE PREPARATION AND USE OF CORPORATE DISCLOSURES.

INVESTORS

- Understand how material sustainability information impacts investment analysis
- Learn how SASB topics are linked to impacts on revenue, expenses, assets and liabilities, and/or cost of capital

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

CONSULTANTS

- Gain insights on how SASB standards can inform your clients' strategic management and corporate reporting
- Learn how SASB topics are linked to financial impacts

FINANCIAL REPORTING PROFESSIONALS

- Understand how sustainability information can be financially material
- Learn how to interpret your company's SASB data to gain insights on future financial performance

"Our fund managers need to know how to integrate ESG into investment decisions. As such, we're highly encouraging our team to enroll in the FSA Credential."

CHRISTOPHER J. AILMAN
Chief Investment Officer
California State Teachers'
Retirement System



"Preparing for the FSA Credential helped sharpen my analysis of non-financial opportunities and risks and their impact on financial performance."

TOM RAYMOND
Director of Environmental
Sustainability
Hormel Foods



To register, please visit:
fsa.sasb.org/register

