



FSA Credential Level II

What You Need to Know

Tessie Petion

VP, Responsible
Investment Research
Domini Social
Investments

Tom Raymond

Director of Environmental
Sustainability
Hormel Foods

Moderator:

Nicolai Lundy
Director of Education

July 27, 2016



Housekeeping Matters for Today's Webinar

- The deck and a recording will be sent out
- Short survey will be presented at end of webinar
- Submit questions with the chat feature – we will answer as many as we can

FSA Level II Experts



Tessie Petion

VP, Responsible Investment Research

Domini Social Investments



Tom Raymond

Director of Environmental Sustainability

Hormel Foods

Agenda

- FSA Credential Overview
- Comparing Level I and Level II
- Level II Curriculum and Other Details
- First Cohort Benefits
- Q&A (and throughout)

FSA Credential Overview

Fundamentals of Sustainability Accounting (FSA) Credential



Principles and
essential concepts

Application and
analysis

Level I vs Level II

How do the two exams compare?

Level I: Principles

- Foundational knowledge
- Context, facts, overarching themes
- Exam with mix-and-match questions

Level II: Practices

- Advanced skills
- Methodology for analysis
- Exam with multiple case studies, each with a set of associated questions

Same audience for both

Level II – What Do You Learn?

The overarching theme and 3 key skills

Gain an enhanced analysis of a company's performance and value



1. Identifying how a **company's operations or operating context** influence the materiality of sustainability
2. **Comparing peer companies'** sustainability performance with normalization and additional contextual information
3. Evaluating the connection between **performance on SASB topics and financial value**

Curriculum Informed By Subject Matter Experts

Deliberate process for determining the scope of Level II




Reviewers and SMEs

- Portfolio Managers/Analysts
- Corporate Sustainability Professionals
- Consultants
- Corporate Finance Professionals

Level II Study Guide

- 140 pages
- 3 key parts
 - Identifying factors
 - Comparing peers
 - Determining value impacts
- Lots of simulated cases

Section of the study guide

	Hardware industry Technology & Communication sector	
Disclosure topic	Product Lifecycle Management	
Sustainability accounting metric(s)	TC0103-06: Weight of products and e-waste recovered through take-back programs (tons); percentage of recovered materials that are recycled (%)	

On an international scale, say two electronics hardware manufacturers report the following results:

	Company A	Company B
Weight of products and e-waste recovered through take-back programs (tons)	150,000	130,000
Percentage of recovered materials that are recycled (%)	40%	20%

A user might conclude that Company A has better performance for recovery and

Level II Exam Details

75 questions associated with 10-15 case studies

- Multiple choice single answer
- Multiple choice multiple answer
(Choose two; Choose three; etc)

2-hour time limit

KRYTERION™
GLOBAL TESTING SOLUTIONS

Proctored to validate your accomplishment

Preparation Tips

Candidate Handbook

- Mostly the same as Level I

Sample Questions – Coming Soon

- At least 3 sample case studies with corresponding items

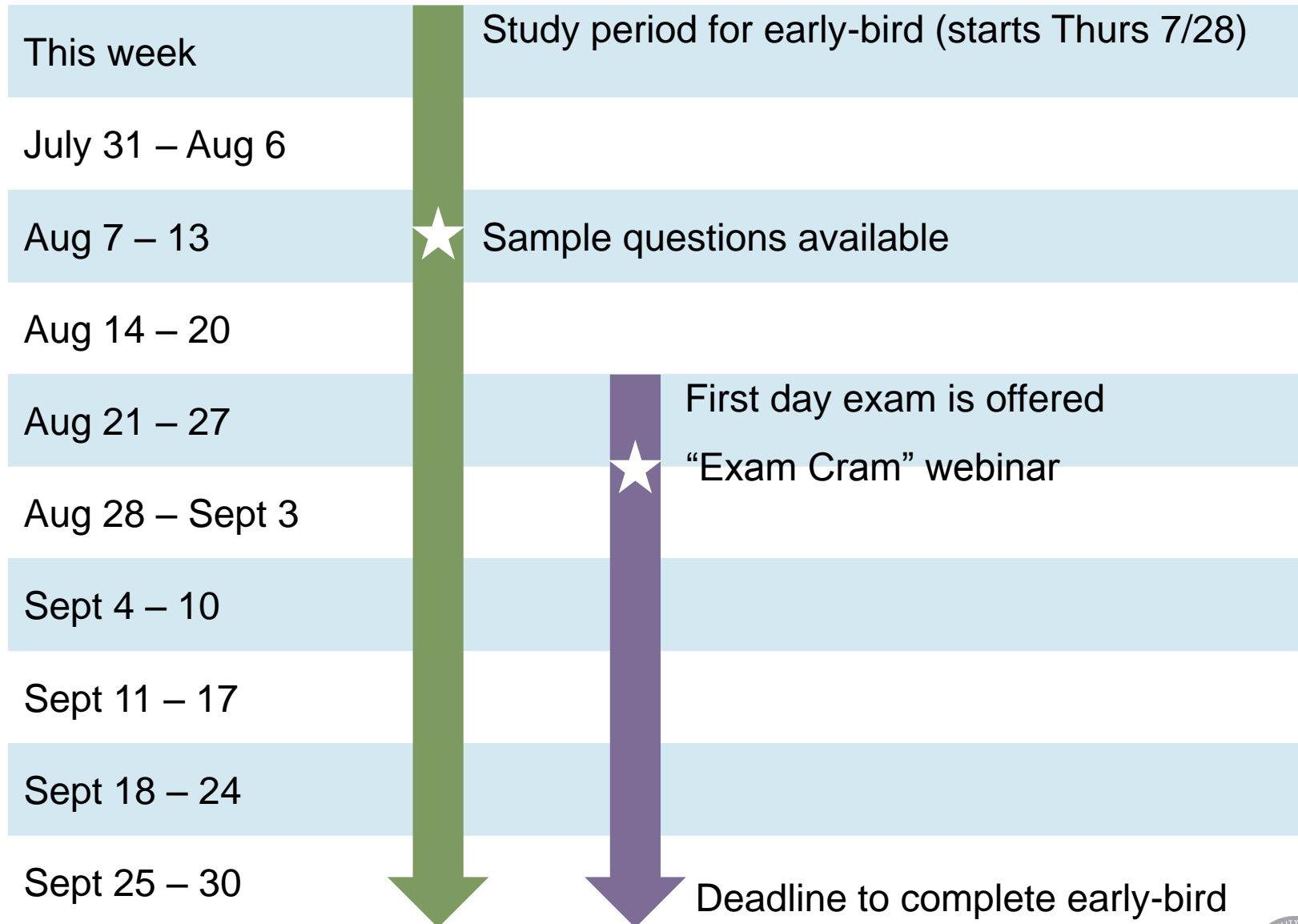
Study Group

- RCampus online discussion boards (voluntary, not moderated)

Exam Day Reminders

- So everything goes smoothly, particularly remote proctoring

Early-Bird Timeline



Pricing

Early-Bird - \$450

- Limited number of spots (~1/2 of test takers)
- Complete by October 1
- *First cohort*

Existing Candidates - \$550

- Register before 2017

Normal Price - \$650

- Starting in 2017

First Cohort of FSA Credential Holders

A growing community of professionals with exclusive benefits

- \$200 discount
- Profiled on FSA website
- Special study group
- Public recognition at the SASB conference Dec. 1
- Exclusive “Exam Cram” webinar in late August



Q&A



Tessie Petion

VP, Sustainable Investment
Research
Domini Social Investments



Tom Raymond

Director of Environment
Sustainability
Hormel Foods

Registration opens tomorrow:

[FSA.sasb.org/level 2](https://FSA.sasb.org/level2)



Login to Webassessor

Select test date (before 10/1)

Pay \$450 fee, receive study guide

- For questions, visit FSA.sasb.org or email us at FSA@sasb.org.



Accounting for a Sustainable Future