

CERTIFICATE SUSTAINABILITY REPOR- TING & ACCOUNTING



→ PROFESSIONAL SCHOOL

Become a certified expert in reporting and sustainability accounting

DEAR PROSPECTIVE STUDENTS,

thank you for your interest in our Certificate in Sustainability Reporting and Accounting. With our Certificates for Corporate Sustainability Management, you will learn how to develop sustainability solutions for your company and how to tackle current sustainability challenges with a firm grasp of the issues.

You will acquire the necessary know-how in a compact, well-founded and practice-oriented way – and, thanks to the online study programme, on a part-time basis while working. For a period of six months, you will deal intensively and scientifically with the most important European and international sustainability reporting standards and learn how to systematically prepare a sustainability report in accordance with these standards.

To help you decide whether the Certificate in Sustainability Reporting and Accounting is the right programme for you, we have put together the most important information on the following pages to supplement our [degree programme website](#).

We are happy to answer any questions and provide you with personalised advice – we look forward to meeting you!



Benjamin Sachs
Coordinator



Felix Westermann
Advising



To the
programme
website



TABLE OF CONTENTS

CONTENTS AND STRUCTURE



FORMS OF PARTICIPATION



APPLICATION AND ADMISSION



FEES AND FINANCING



INTEGRATING SUSTAINABILITY INFORMATION INTO BUSINESS ACTIONS

Sustainability reporting becomes a new standard in corporate governance processes, aiming at more transparency in sustainability-related business activities. In order to inform about and improve their sustainability performances, businesses need to implement well-grounded and robust information systems on their material environmental, social and governance activities. The **certificate programme Sustainability Reporting & Accounting** enables businesses that aim to have a positive impact on their own and the sustainable development of their businesses' natural and social environment, to collect, assess and use sustainability information for their strategic decision-making and reporting processes, driving relevant sustainability transitions.

AT A GLANCE

Degree	Certificate of Advanced Studies (CAS) or optionally a certificate of attendance
Credit Points	15
Length of study	1 semester
Language	English
Start date	October, flexible entry options
Application deadline	July 31st
Costs	3.980 Euro total plus the current semester fees of c.210 Euro per Semester (Semester fees only apply if you decide to acquire ECTS)
Admission requirements	A first university degree, advanced English skills (min. B2/C1 level), at least one year of relevant work experience, participation possible without first degree
Programme Directors	Prof. Dr. Stefan Schaltegger and Prof. Dr. Patrick Velte



We have designed a certificate that, on the one hand, delves deeply into the concepts of sustainability accounting and reporting and, on the other hand, goes directly into application through a practice-oriented transfer project and with the help of specific case studies.

Prof. Dr. Dr. h.c. STEFAN SCHALTEGGER, Programme Director



The certificate was the ideal way for me to expand my expertise in a targeted way. The up-to-date content and the high degree of thematic relevance for my professional practice convinced me. The course enabled me to further sharpen my profile and position myself even more clearly in my field.

GESCHE THÖRL, Alumna



You learn to identify both positive and negative contributions of a company to sustainability transformation and explore how reporting can work in line with international standards.

Prof. Dr. PATRICK VELTE, Programme Director



FUTURE-ORIENTED QUALIFICATION

This qualification offers a decisive competitive advantage for companies and employees, as the requirements for transparency and credible reporting in the sustainability sector are constantly increasing. With comprehensive knowledge of standards such as the Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS) and the International Sustainability Standards Board (ISSB), graduates can create reports that not only meet regulatory requirements but also build trust among investors, customers and other stakeholders.



For companies, this expertise offers the opportunity to make their sustainability performance measurable, identify weaknesses and implement targeted improvements. Employees who gain qualifications in this area create future-oriented career prospects for themselves, as sustainability reporting plays a key role in the strategic orientation of modern companies.

This practice-oriented further education programme also teaches the skills needed to efficiently collect, analyse and prepare relevant data for specific target groups – abilities that are indispensable in a sustainability-oriented economy.

COURSE OF STUDY

The certificate programme is offered every year for the winter semester and comprises a workload of 15 ECTS credits. Within one semester, you will complete a total of three specialist modules, each worth 5 ECTS credits. The further education in the certificate programme takes place entirely online, allowing you to learn flexibly in terms of time and location. The diverse e-learning opportunities and intensive study support guarantee a well-coordinated digital learning environment for you.



Would you like to view the semester schedule so you can compare it to your personal calendar?

No problem, please contact us and we will send you the current plan.



Pre- and post-processing documents for the synchronous online events as well as for your self-study are provided via our online learning platform. Unlike traditional distance learning, you benefit from plenty of opportunities for personal exchange and collaborative learning. You will also have access to the Chrysalis Hub, an online space for networking, reflection and further education across all certificate programmes at CSM. You will complete each module with a practice-oriented exam that is accompanied by the module and will address a specific sustainability challenge.

LEARNING FROM PIONEERS

The Centre for Sustainability Management (CSM) is a leading centre of excellence in the field of sustainability management and an internationally oriented research institute for future entrepreneurship. More than twenty years ago, Prof. Dr. Stefan Schaltegger, an 'academic entrepreneur', launched the world's first MBA programme in sustainability management at the CSM. As a certificate student, you benefit from the CSM's diverse partnerships and collaborations.



Leuphana's scientists ensure in-depth scientific and conceptually sound further education. Representatives from companies and non-profit organisations complement the programme and present the course content from a practical perspective. Small learning groups enable optimal supervision and a lively exchange within a cohort.

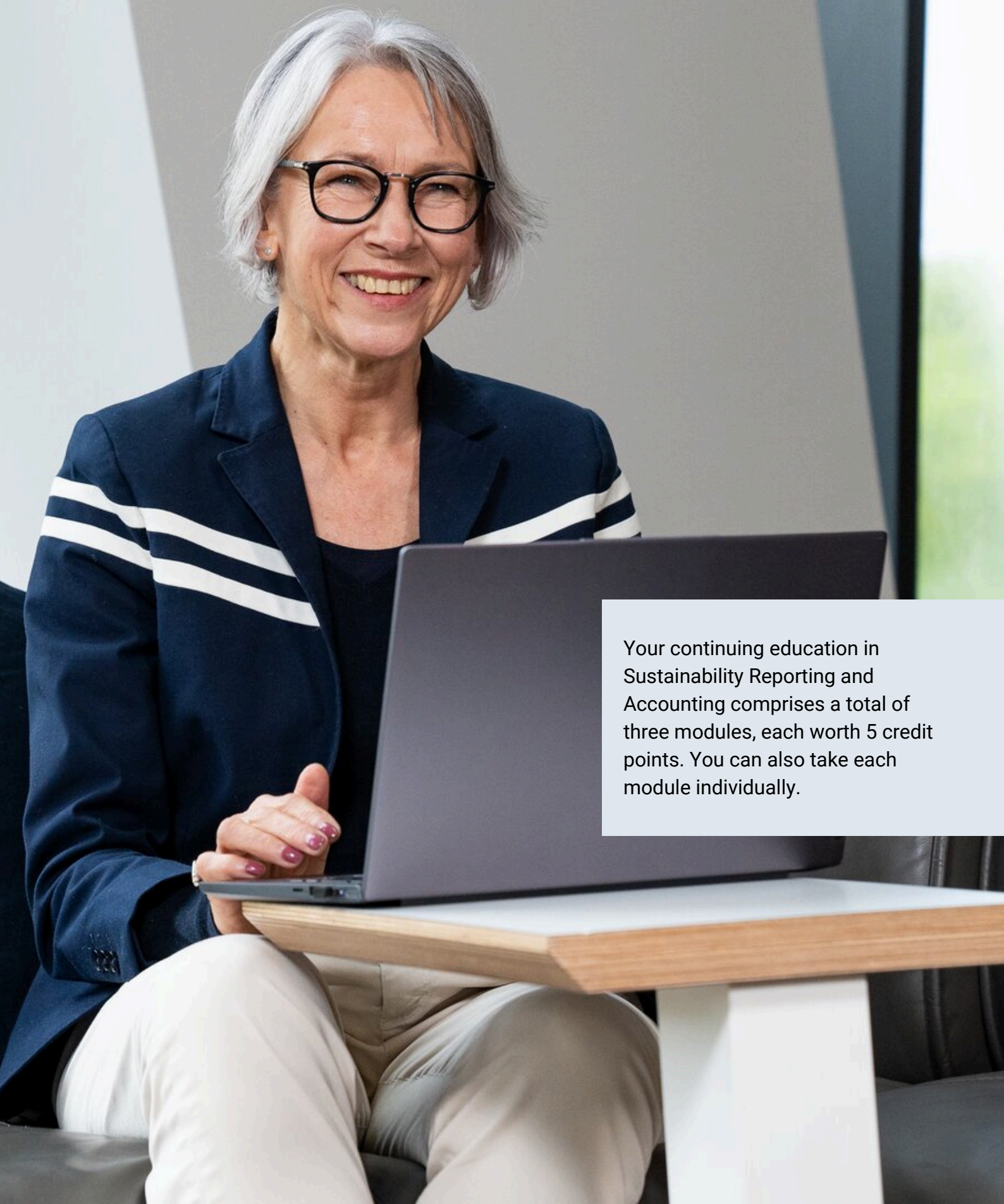
We warmly invite you to address current issues and (sub-)projects from your professional life as part of the study-related transfer project and to discuss them with your fellow students and lecturers.



To the
website of
the CSM



MODULES AND CONTENT – AN OVERVIEW



Your continuing education in Sustainability Reporting and Accounting comprises a total of three modules, each worth 5 credit points. You can also take each module individually.

Principles and standards for the preparation of robust sustainability reports

In this module, you will familiarise yourself with the basics of sustainability reporting in accordance with EU regulations. In the first part of the module, you will explore important standards for sustainability reporting from a European perspective (Corporate Sustainability Reporting Directive - CSRD / European Sustainability Reporting Standards - ESRS) and compare them with the global view (standards of the International Sustainability Standards Board - ISSB). In this context, key guidelines and standards for climate reporting are discussed as an important part of sustainability reporting (e.g. Carbon Disclosure Project - CDP).

In the second part of the module, you will become familiar with practical cases of sustainability reporting and integrated reporting, as well as the associated concepts and software tools. First, you will reflect on the implementation of a sustainability report in accordance with CSRD/ESRS. Then you will deal with the audit of sustainability reporting. Sustainability reporting and the associated sustainability transformation of companies go hand in hand with digitalisation. That is why, in this module, you will also deal with the use of software to enable robust and transparent sustainability reporting in accordance with CSRD and ESRS. The module closes with an outlook on the combined preparation and disclosure of financial and sustainability information in an integrated report.



Module contents

- Principles of sustainability reporting
- Sustainability reporting in line with international standards
- Climate reporting as a major element of sustainability reporting
- KPIs in sustainability reporting
- Case studies to implement a sustainability report in line with international standards
- Case studies on integrated reporting as a combination of financial and sustainability reports



Qualification goals

- You are familiar with the main European and global standards of sustainability reporting and their significance.
- You understand the key principles and guidelines, particularly for climate reporting, and can apply them.
- You are able to reflect on the practical implementation and auditing of sustainability reporting.
- You understand the role of digitalisation in sustainability reporting and get an impression of the corresponding software.
- You are able to identify synergies between classic financial and sustainability reporting in the form of integrated reporting and reflect on the advantages.



Lecturers: Prof. Dr. Patrick Velte (Programme Director), Prof. Dr. Frank Schiemann, Dr. Blerita Korca, Viola Möller, Carmen Auer, Tanja Castor, Wladimir Nikoluk

Workload & examination: 150 h/8 weeks | 1 project paper or 1 portfolio examination (module-accompanying, online)

Teaching & learning methods: Combination of online-based self-study and digital attendance units, consisting of interactive and thematic live meetings and practical group exercises.

Systematic collection and evaluation of relevant sustainability information

This module focuses on sustainability management accounting, which aims to measure, manage and report an organisation's positive and negative sustainability impacts. You will start by identifying material sustainability issues in order to report in accordance with the ESRS guidelines. You will learn how to conduct a double materiality assessment and deduct relevant impacts, risks and opportunities (IROs) as a basis for developing your sustainability management and reporting system. You will then look at different approaches to corporate sustainability management accounting in order to develop a solid, comprehensive database of relevant sustainability information. You will learn about the principles and instruments of environmental cost accounting and how these can support an organisation's sustainability-oriented transformation. The view is broadened to include external material flows based on recognised standards and guidelines (Greenhouse Gas Protocol) in the context of greenhouse gas accounting. You will deal with the impacts and risks of companies in relation to natural ecosystems and biological diversity. The module concludes with the legal requirements and the identification of the associated risks with regard to social responsibility in global value chains.

**Module contents**

- Principles of sustainability-oriented accounting
- Frameworks of sustainability management accounting
- Accounting for the SDGs and planetary boundaries
- Materiality assessment and stakeholder involvement
- Basics of GHD- und material flow cost accounting
- Introduction to biodiversity management accounting
- Accounting for decent working conditions in global value chains

**Qualification goals**

- You are familiar with frameworks and benchmarks of sustainability management accounting.
- You can evaluate and apply methods and instruments of sustainability-oriented reporting and accounting.
- You know the principles and instruments of environmental cost accounting and can evaluate and apply them.
- You can assess and evaluate the relevance of natural ecosystems and biological diversity for companies.
- You can classify and assess the legal requirements for companies with regard to their social responsibility in supply chains.



Lecturers: Prof. Dr. Dr. h. c. Stefan Schaltegger (Programme Director), Prof. Dr. Frank Schiemann, Prof. Dr. Tobias Viere, Dr. Tinusch Jalilvand, Sascha Liese

Workload & examination: 150 h/8 weeks | 1 project paper or 1 portfolio examination (module-accompanying, online)

Teaching & learning methods: Combination of online-based self-study and digital attendance units, consisting of interactive and thematic live meetings and practical group exercises.

Systematic assessment and integration of contributions to sustainable development

This module expands the analysis of negative sustainability impacts and risks to include the identification and development of positive sustainability impacts. This includes contributing to the achievement of fundamental social and ecological goals such as the United Nations Sustainable Development Goals (SDGs) and working within the safe and just operating space of planetary boundaries.

The module begins with an introduction to the concept of positive sustainability contributions and their significance for transformative sustainability management. You will learn how to proceed step by step to identify and develop ambitious, tangible and measurable sustainability goals in order to develop and implement impact-oriented sustainability strategies.

In the second part of the module, you will explore the Sustainability Balanced Scorecard (SBSC) as a strategy implementation approach to systematically organise the measurement and management of strategic and operational sustainability goals. You will learn how to apply and integrate different SBSC approaches by developing strategy maps. You will then explore further concepts and approaches of sustainability control in companies. You will learn how the formulated sustainability goals can be implemented by means of instruments of sustainability management control and measured using specific performance indicators.

**Module contents**

- Identification and assessment of positive sustainability impacts
- Pathway- and strategy development
- Integrating management control systems (MCS)
- Instruments for sustainability management control

**Qualification goals**

- You know what is meant by positive sustainability and can assess what characterises a sustainability-oriented transformation of companies, the economy and society.
- You can work with methods for developing a sustainability strategy from an envisioned future.
- You become familiar with using the Sustainability Balanced Scorecard (SBSC) as a strategy implementation approach.
- You can assess and develop the integration and implementation of sustainability goals in companies using various management approaches.



Lecturers: Prof. Dr. Dr. h. c. Stefan Schaltegger (Programme Director), Dr. Justus von Geibler

Workload & examination: 150 h/8 weeks | 1 project paper or 1 portfolio examination (module-accompanying, online)

Teaching & learning methods: Combination of online-based self-study and digital attendance units, consisting of interactive and thematic live meetings and practical group exercises.

FORMS OF PARTICIPATION FOR YOUR FURTHER EDUCATION

If you successfully complete all the modules for the certificate with an examination, you will receive your university certificate at the end of the semester: the Certificate of Advanced Studies. This certificate attests to the acquisition of specialist knowledge at university Master's level and is worth a total of 15 credit points. However, you also have the option of waiving the exams without acquiring credit points. At the end of the course, you will then receive a certificate of attendance confirming your participation in the training programme.



If you decide to participate in the regular certificate programme, you will enrol as a student and can take advantage of benefits such as student discounts. If you choose the certificate participation option, you will only have to pay the tuition fees and no semester fees.



APPLICATION AND ADMISSION

The Sustainability Reporting and Accounting certificate programme begins in October each year. You can submit your application digitally using our application tool. The current application deadlines can be found on the website.

It is also possible to take individual modules or to opt for the certificate programme. You can register for these until the respective (module) start date, subject to availability.

To meet the admission requirements for the certificate programme, you need

- a relevant first degree
- at least one year of qualified professional experience
- English language skills

It is also possible to participate in the certificate programme without a first degree.



To the
application
website



You must submit the following application documents with your online application by the deadline:

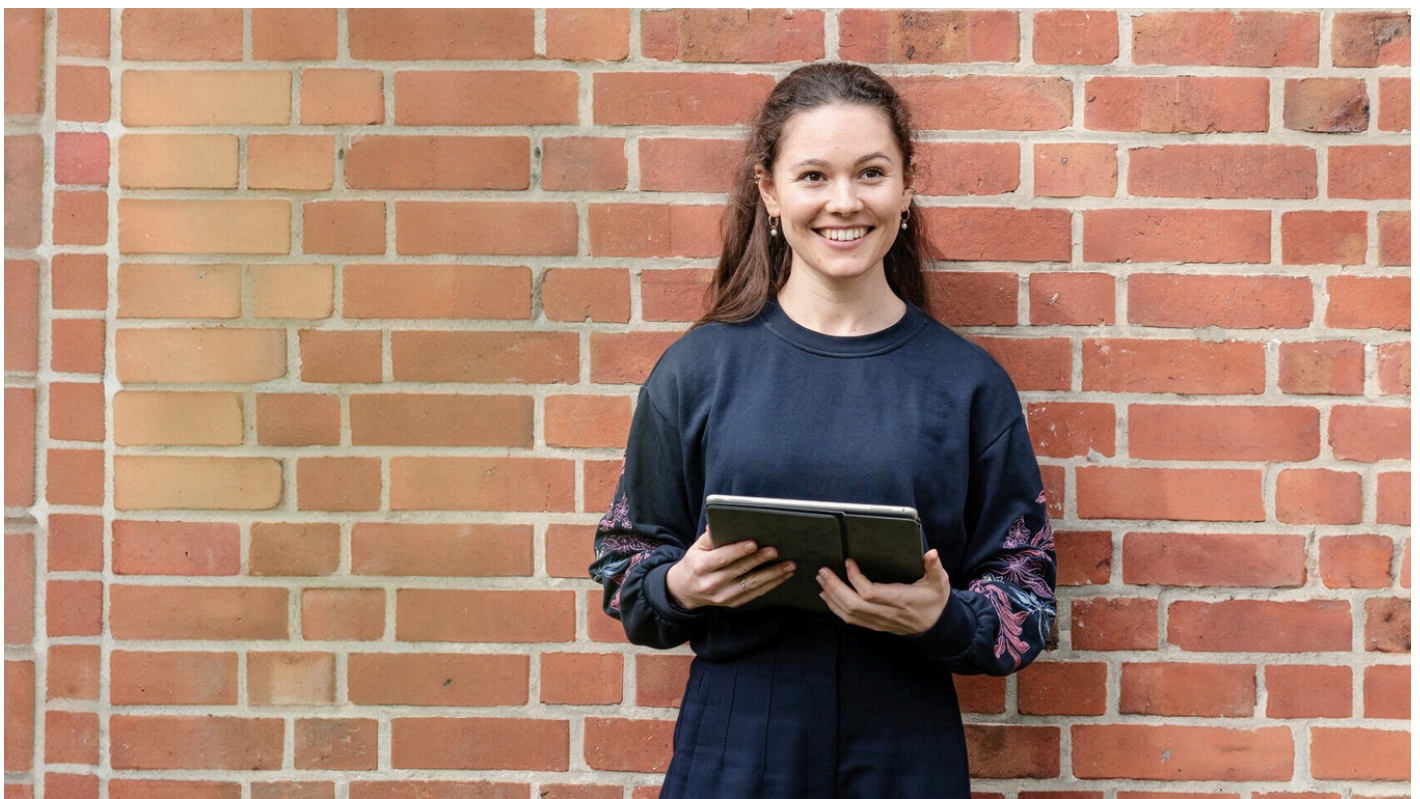
- Curriculum vitae in tabular form
- Certificates/proof of professional experience (after the first degree)
- Scan of the degrees obtained
- Proof of English language skills

After submitting your application, we will review your documents and you will usually receive the official notification in September. During the admission process, we will keep you informed about the individual steps and are available to answer your questions.

The certificate programme begins with an online kick-off event in October, where you will receive all the information you need about the programme and have the opportunity to meet your fellow students and lecturers in person.

Do you have all the documents? We look forward to receiving your application!

Are you unsure whether you meet the admission requirements or whether your documents are sufficient? We will be happy to advise you!



FEES AND FINANCING

The following fees apply for participation in the part-time Certificate in Sustainability Reporting and Accounting:

- Tuition fees: €3,980
- Plus semester fee: approx. €210 (per enrolled semester, not for the certificate participation option)

We will invoice the tuition fees at the beginning of your studies. If your employer is helping to finance your studies, we will send the invoice directly to your employer's billing address upon request. The semester fee is charged in advance by the university during enrolment.

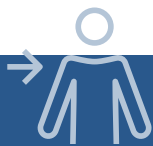
It is also possible to attend individual modules.



Due to the currently applicable legal regulations in Germany, you can claim costs related to your studies against tax. Please feel free to ask your tax advisor!



It is not only you who will benefit from a course of study. Sustainability is now an important success factor for companies. Investing in your professional development can also be beneficial for your employer. A discussion with your superiors can provide clarity here. Some students negotiate individual financing models with their employers. These can vary from offers of support for flexible working hours to granting days off for study purposes or full study financing.



Arrange a personal consultation appointment by email and get answers to your questions about student financing:
psfinanzierung@leuphana.de



Is it worth the financial investment in a part-time certificate programme? What costs can I expect and how can I best manage them? There are many questions regarding the financing of a part-time course of study.

Before you start your part-time studies at the Professional School, we recommend that you create an individual financing plan. It may also be worth looking at possible scholarships and grants.



Information on
funding and
financing



'CONTACT



Programme Coordinator

BENJAMIN SACHS

benjamin.sachs@leuphana.de

+49.4131.677-2234



Advising

FELIX WESTERMANN

felix.westermann@leuphana.de

+49.4131.677-2128



INDIVIDUAL CONSULTATION

We would be happy to evaluate with you in person (on our campus or virtually via telephone or Zoom) whether the content of the programme meets your expectations. To arrange a consultation, please select a suitable date and time from our [booking tool](#).

Book an
appointment



INFORMATION DAY

We present the Sustainability Reporting and Accounting certificate twice a year as part of the Leuphana Professional School's German-language [information day](#).

Dates and
Registration



DATES AND TEST STUDY

You can find the latest information on event dates on our [website](#). You are also welcome to test our learning platform at any time, free of charge and without obligation – just send us a short e-mail.

Dates and
Registration

