SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN

(*RENCANA PROGRAM DAN KEGIATAN PEMBELAJARAN SEMESTER/RPKPS*)

EBMK265101

Sustainability Accounting and Assurance [KP54]

(*Akuntansi dan Asurans Keberlanjutan*)

Master of Accounting

Lecturers:

Prof. Dr. Slamet Sugiri

Rijadh Djatu Winardi, Ph.D.

Arizona Mustikarini, Ph.D.

UNIVERSITAS GADJAH MADA

Faculty of Economics and Business

August 2026

UNIVERSITAS GADJAH MADA
Faculty of Economics and Business
Master of Accounting

SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN

COURSE CODE	COURSE NAME	CREDIT UNIT	SEMESTER	COURSE STATUS	PRE-REQUISITE
EBMK265101	Sustainability Accounting and Assurance (*Akuntansi dan Asurans Keberlanjutan*)	3	1	Compulsory	NA

GRADUATE COMPETENCY GOALS (CG) ADDRESSED BY THE COURSE

Graduates of the Master of Accounting Program at FEB UGM shall:

	Mission Keywords	Competency goals	Learning objectives	Coverage
1.	Economics and Business	**Knowledge** Graduates will have advanced accounting knowledge to support effective decision-making in business contexts.	Apply advanced accounting techniques to support decision making.	Emphasized
2.	Future-ready leaders	**Critical Thinking** Graduates will have the ability to analyze and formulate solutions for complex accounting/business challenges in practical contexts.	2.1. Analyze complex accounting/business problems or phenomena.	Emphasized
			2.2. Develop innovative solutions that can be applied in real-world scenarios.	Incidental
3.	Future-ready leaders	**Effective Communication and Collaboration** Graduates will have the ability to communicate effectively and foster strategic collaboration in professional settings.	3.1. Produce well-structured and persuasive written documents on accounting/ business topics.	Introduced
			3.2. Present argumentative ideas effectively in a professional manner.	Introduced
			3.3. Collaborate in teams to develop solutions for real-world accounting/business challenges.	Introduced
3.	Future-ready leaders, sustainability	**Sustainability Leadership** Graduates will be responsible leaders who recognize the strategic value of sustainability in addressing evolving accounting/business challenges.	Apply sustainability concepts, including ESG and SDGs, to solve accounting/ business problems and improve organizational strategies.	Reinforced

Below is the explanation of Learning Objectives' coverage:

Coverage	Explanation
Not covered	The learning objective is not addressed in course content, activities, or assessments.
Incidental	The learning objective appears briefly or indirectly, not as a planned learning outcome. No structured activity or assessment.
Introduced	The learning objective is explicitly addressed or given in light coverage, normally with instructor guidance but not as the main focus of the course.
Emphasized	The learning objective is a significant focus of the course but not the sole or dominant topic; It is intentionally taught, practiced, and assessed.

Reinforced	The learning objective is a dominant and recurring focus throughout the course. It is practiced, applied, and assessed in multiple sessions, with the expectation of stronger performance.

COURSE DESCRIPTION

This course examines two interconnected domains of contemporary corporate reporting: sustainability accounting and disclosure, and assurance over sustainability information. In the first half, students examine the demand for sustainability information, the historical roots and materiality principle underlying disclosure, the sustainability information ecosystem together with its value chain and data providers, the convergence of global frameworks and standards — with emphasis on the IFRS Sustainability Disclosure Standards issued by the ISSB, the GRI Standards, and the ESRS — as well as corporate disclosure practices and their use by investors.

In the second half, the focus shifts to sustainability assurance as a mechanism for enhancing the credibility of information. Students study the rationale for assurance, the structure and foundational concepts of the International Standard on Sustainability Assurance (ISSA) 5000 — adopted in Indonesia as the Sustainability Assurance Standard (SAKb) 5000 by IAPI — the ethics framework (IESSA), engagement-level quality management, and the stages of an engagement from acceptance and planning, through risk identification and assessment, to designing responses to assessed risks.

The course integrates theoretical perspectives, international standards, and the Indonesian regulatory context (OJK and IAPI) so that students can think critically and act competently — whether as preparers, users, or providers of assurance over sustainability information.

COURSE OBJECTIVE

Upon finishing the course, we expect students to be able to:	
CO 1	Explain the concept of sustainability in accounting, the urgency and sources of demand for sustainability information, the historical roots of disclosure, and the materiality principle.
CO 2	Analyze the sustainability information ecosystem and distinguish the definition and application of materiality (single vs. double materiality) across global frameworks (IFRS SDS/ISSB, GRI, ESRS) and jurisdictions.
CO 3	Explain the core content and conceptual foundations of the IFRS Sustainability Disclosure Standards and evaluate corporate disclosure practices and their use by investors along with market challenges.
CO 4	Explain the objectives and rationale of sustainability assurance and the scope, structure, and foundational concepts of ISSA 5000 / SAKb 5000.
CO 5	Apply professional ethics principles (IESSA) and engagement-level quality management in the context of sustainability assurance.
CO 6	Comprehend the stages of a sustainability assurance engagement — acceptance and planning, identification and assessment of the risks of material misstatement, and the design and performance of responses to those risks.

COURSE MAPPING

	CO 1	CO 2	CO 3	CO 4	CO 5	CO 6
CG 1	√	√	√	√	√	√
CG 2	√	√	√	√	√	√
CG 3		√				√
CG 4	√	√	√	√	√	√

COURSE MATERIAL

Primary standards & frameworks

1. IFRS Foundation (2023) — IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information; IFRS S2 Climate-related Disclosures.
2. IAASB (2024) — International Standard on Sustainability Assurance (ISSA) 5000, General Requirements for Sustainability Assurance Engagements (effective for periods beginning on or after 15 December 2026; early application permitted).
3. IESBA — International Ethics Standards for Sustainability Assurance (IESSA), including Code revisions on independence for sustainability assurance.
4. GRI — GRI Standards (Universal Standards 2021); EFRAG — European Sustainability Reporting Standards (ESRS); TCFD (2017) Recommendations; SASB Standards.

IAASB implementation & support materials

1. IAASB (2025) — ISSA 5000 Implementation Guide; Fact Sheet; Basis for Conclusions.
2. IAASB (2025) — ISSA 5000 Frequently Asked Questions, including the Application of Materiality and the relationship with ISAE 3000 (Revised) and ISAE 3410.
3. IAASB (2025) — Illustrative Practitioner's Assurance Reports under ISSA 5000; reference Extracts for

<table>
<tr><td></td><td>Limited and Reasonable Assurance Engagements.

Indonesian regulatory & standards context
1. IAPI — Exposure Draft of the Sustainability Assurance Standard (SAKb) 5000 (adopting ISSA 5000); SPA 3000 (2022 Revision) and its implementation guidance for sustainability/EER reporting.
2. OJK Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Institutions, Issuers, Public Companies, and related sustainability-report guidance, including its RPOJK Revision of POJK No. 51/POJK.03/2017.</td></tr>
<tr><td>INSTRUCTORS</td><td>1. Slamet Sugiri, Prof., Dr. [SS]
E-mail: slamet.sugiri@ugm.ac.id

2. Rijadh Djatu Winardi, Ph.D. [RDW]
E-mail: rijadh.winardi@ugm.ac.id

3. Arizona Mustikarini, Ph.D. [AM]
E-mail: arizona.mustikarini@ugm.ac.id

Department of Accounting
Faculty of Economics and Business
Universitas Gadjah Mada
Office Hours for consultancy: by appointment</td></tr>
<tr><td>LEARNING METHOD</td><td>1. The student-centered learning method is used in this course. Lectures will be the forum for the introduction and general discussion of each topic or issue to assimilate the material more readily and in turn enhance better quality of discussions, students have to read the relevant topics prior to attending the class.
2. The class will be the forum for students to clarify the material covered in the lectures. The forum will consist of class exercises, case discussions, and class presentations. The focus of the course is not to find the “single right answer,” but rather on how students understand, identify, and discuss several possible answers based on analysis of various inputs/data.
3. Students are expected to be actively involved in the discussion by asking, commenting, defending, or arguing. Class attendance is not counted as a part of the assessment, although the school may require a certain level of class attendance.
4. Learning Management System that will be used in the class is Google Classroom. Students need to be enlisted to the course in the study plan, and then they can self-enroll through Google Classrooms. All course materials, including e-books, power points, modules, quizzes, and assignments, will also be available for access through Google Classroom.

Classical sessions
In-class interaction is a part of our learning method that facilitates students to understand the very basic concepts in finance through presentation by the lecturer. Because students are required to read before the respected session in the class, their participation and discussion would also be a media for confirmation on related materials.

Participation method
Students can participate in the online class in several ways: (1) read the course material that is accessible through Google Classroom, (2) complete watch the pre-recorded lectures video if available, (3) participate in both the synchronous and asynchronous discussion by posting a question, contribute opinions, and or answering questions, (4) complete any homework or assignments given including uploading presentation videos to YouTube for viewing, and (5) take the quiz and exams.

Case-based method
Case-based learning is an established approach used across disciplines where students apply their knowledge to real-world scenarios, promoting higher levels of cognition (see Bloom’s Taxonomy). The cases present a disciplinary problem or problems for which students devise solutions under the guidance of the instructor. During the course, mini-cases may be used for the purpose of providing a context in which to apply the concepts and theories from the course. These cases will be distributed through the LMS used in class.</td></tr>
<tr><td>ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVE</td><td>
<table>
<tr><th>ASSESSMENT CRITERIA</th><th>PERCENTAGE (%)</th></tr>
<tr><td>Individual and group assignments; quiz</td><td>20</td></tr>
<tr><td>Presentation</td><td>20</td></tr>
<tr><td>Class attendance and attention (discussion/participation)</td><td>10</td></tr>
<tr><td colspan="2">Cognitive</td></tr>
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Mid-term exam	25
Final exam	25

Individual/Group Assignment
These assignments should be submitted online via Google Classroom, including chapter questions, risk-control matrices, evidence requests, short audit memos, data-analytics tasks, and case analyses.

Quizzes
Quizzes are a short test to examine a student's understanding of each topic. There will be **no remedy** on quizzes and class assignments if you cannot attend the lecture when the quiz and class assignments are held.

Case Presentation, Discussion and Participation
- Students are required to form a group (the number of students/groups depends on the total number of students in the class) and be responsible for delivering a presentation based on the assigned topic. Besides delivering the presentation, the group is also required to conduct the discussion and Q&A session during the given time.
- Every group member must actively engage in the teamwork discussion and presentation, without any exception other than force majeure.
- Students are encouraged to actively participate in every meeting during group discussion sessions or lecture sessions. Every participation will be given one point of participation.
- The announcement of group division will be posted via Google Classroom
- The case report and presentation must be submitted online via Google Classroom one day before presentation schedule at the latest.

Mid-term and Final Exam
The mid-term and final examinations will be conducted to test the student's knowledge, understanding, comprehension, and capability to apply for the course. The mid-term exam covers Sessions 1–7; the final exam covers Sessions 8–14 and requires integration across the course.

GRADING

Grade	Range	Cumulative Weighted Grade
A	90-100	4,0
A-	85-89,9	3,75
A/B	80-84,9	3,5
B+	75-79,9	3,25
B	70-74,9	3
B-	65-69,9	2.75
B/C	60-64	2.5
C+	55-59	2.25
C	50-54	2
C-	45-49	1.75
C/D	40-44	1.5
D+	35-39	1.25
D	30-34	1
E	<30	0

Below is the explanation for each grade:

A	Like A-, with consistent evidence of substantial originality and understanding in identifying, producing and communicating conflicting arguments, perspectives or problem-solving approaches; critically evaluate the problem, its solutions and the implications of the problem.
A-	Like B+, with much evidence of originality in defining and analyzing issues or 5 problems and in creating solutions; using levels, styles and suitable communication means to the discipline of science and audience.
A/B and B+	Demonstrate a substantial understanding of basic concepts in various contexts; develop or adapt convincing arguments and provide a comprehensive justification; communicating information and ideas adequately in terms of disciplinary conventions.
B	Demonstrate adequate understanding and application of basic concepts from the field of study; building arguments or decisions and providing acceptable justification; communicating information and ideas adequately in terms of disciplinary conventions.
B- and B/C	Demonstrate a superficial or partial or erroneous (faulty) understanding of basic concepts of the field of study and the limited ability to apply the concepts; giving

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<tr><td></td><td>an unsupported or improper argument; communicate information or ideas with unclear and inconsistent compliance with disciplinary conventions.</td></tr>
<tr><td>C+, C, and C-</td><td>Demonstrate a real shortcoming in understanding and applying underlying concepts; communicate the ideas and information in incomplete ways or confusing and give just little attention the conventions of the science field.</td></tr>
<tr><td>C/D, D+, and D</td><td>Fail to demonstrate the major part or the whole part of learning goals.</td></tr>
<tr><td>E</td><td>There is no work that can be graded</td></tr>
</table>
Source: UGM Rector Regulation No. 2/2023
</td></tr>
<tr><td>STUDENT'S RIGHTS AND RESPONSIBILITIES</td><td>Students can exercise their rights and must abide by their responsibilities, as follows:
1. Read the materials required before class and submit the individual assigned and/or group assignments before each class meeting.
2. Contribute to the class by actively participating in the discussion led by the instructor.
3. Listen to the lecture, summarize, and take notes on important materials to be discussed further during the course.
4. Do the mid-term and final exams in the scheduled week. The student has no right to ask for midterm and final exams on other occasions except in force majeure conditions. Please refer to Academic Guidance for the regulation on the exams.
5. Apply academic integrity and avoid any plagiarism. Plagiarism and any kind of academic dishonesty will lead to a failure to complete this course (see “academic integrity” section for details).
6. Meet a minimum of 75% class attendance (including online) cannot take the final exam. Please refer to Academic Guidance for the detailed regulation.
7. Students with special needs should then make an appointment with me during the first week of class to discuss any accommodation that need to be made.
8. Students may appeal to their final mark. But before appealing, please be ensure to ask for the details from the Academic and re-read the syllabus for the grading system. When appealing, ensure that students provide sufficient and appropriate evidence, otherwise, the lecturer has the right to dismiss the appeal. Students may also appeal to the Director of the Undergraduate Program in Accounting at the latest 3 days after the grade is announced.</td></tr>
<tr><td>CLASS RULES</td><td>1. When using a (phone) camera in class, please ensure the ethical standards for taking photos of others.
2. Please refer to FEB WAYS for appropriate clothing.
3. Ensure that your attendance is recorded appropriately on the fingerprint machine.
4. Students may drink in class, but it is inappropriate to eat and snack during the lecture.</td></tr>
<tr><td>ACADEMIC INTEGRITY</td><td>Universitas Gadjah Mada does not tolerate any form of plagiarism as this is a severe violation of academic integrity. Plagiarism encompasses presenting someone else's words, work, opinions, or factual information as one's own without giving proper acknowledgment. When you copy someone else's work, you are plagiarizing. You must not copy work sections (such as paragraphs, diagrams, tables, and words) from any other person, including another student or any other author. Cutting and pasting is clear example of plagiarism.

Referencing is the acknowledgment of the sources you used when producing your piece of work. Referencing correctly is important to demonstrate how widely you have researched your subject, show the basis of your arguments and conclusions, and avoid plagiarism. You need to give the person reading your assignment enough information to find the sources you have consulted. This is done by including citations in your work and providing a list of references.

You are expected to use the faculty's version of the Turabian referencing style for your assignments for this module. Guidance on how to include citations within your text and how to reference different types of material using Turabian is provided here: https://lib.feb.ugm.ac.id/penulisan-karya-ilmiah/

All discovered instances involve the negative grading of the assignment and result in a failure of the course (Grade = E). In the case of group work, the entire team members will fail the course (Grade = E).

Participation is a fundamental part of the course. Punctuality and regular attendance in class are of prime importance for successfully completing this course. Students will be expected to attend class on time and remain in class until the end of the class session. Students must comply with all assessed activities. If you have an emergency that leads you to come late, you should contact your instructor in advance. Absence from class meetings is only meant for an emergency. Students who exceed the 25% of emergency absence limit without a medical or emergency excuse acceptable to and approved by the Associate Dean of Academics shall not be allowed to take the final exam.</td></tr>
<tr><td>NOTES ON ARTIFICIAL</td><td>Important guidelines when using generative AI (e.g., ChatGPT, Gemini, or similar tools):
1. Be aware that minimum-effort prompts produce low-quality responses. To obtain useful outputs, you</td></tr>
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<tr><td>INTELLIGENCE (AI) USAGE</td><td colspan="3">must take the time to refine your prompts and engage critically with the results.
2. Do not assume that the information provided by AI is accurate. If it presents facts, figures, or citations, verify them independently. You are responsible for any inaccuracies, omissions, or misrepresentations in your work. AI works best when used as a support tool for topics you already understand.
3. If you use AI in any part of your assignment, you must include a brief paragraph at the end of your submission explaining how you used it. This should describe what the AI was used for and what prompts you provided. Failure to disclose AI use violates academic honesty policies and may result in disciplinary action.

Appropriate use of AI in assignments, exams, and writing tasks (e.g., essays, course papers, discussion boards):
1. You are free to use spelling and grammar checking tools (e.g., MS Word, Grammarly, or generative AI).
2. You are free to use AI tools to suggest synonyms, improve sentence structure, or reorganize paragraphs that you have written yourself.
3. You are free to use AI tools to refine or adjust outlines that you have created independently.

Inappropriate use of AI in assignments, exams, and writing tasks (e.g., essays, course papers, discussion boards):
1. You may not submit sentences or paragraphs generated by an AI tool as your own writing. Content created by AI should not be copied and pasted without substantial rewriting in your own words.
2. You may not use AI tools to generate a full draft (rough or final) of any assignment, essay, course paper, or discussion post.
3. You are discouraged from citing generative AI (e.g., ChatGPT, Gemini) or similar tools as reference sources. These tools are not substitutes for academic literature and should not be relied upon for factual claims or citations.

Source: DKIA UGM
https://dkia.ugm.ac.id/id/panduan-ai-generatif/</td></tr>
<tr><td rowspan="2">AUTHORIZATION</td><td>DATE</td><td>COURSE INSTRUCTOR</td><td>HEAD OF THE STUDY PROGRAM</td></tr>
<tr><td>18 August 2026</td><td>Prof. Dr. Slamet Sugiri
Rijadh Djatu Winardi, Ph.D.
Arizona Mustikarini, Ph.D.</td><td>Fuad Rakhman, Ph.D.</td></tr>
</table>

Weekly Learning Activity Plan

Session	Topic	Objective	References	Activities	Instructor
1	**Concepts and Demand for Sustainability Information** • Demand for sustainability information • What is sustainability • Rising investor demand • Demand from within the company (internal demand) • Other institutions driving demand	Explain the concept of sustainability in an accounting context and identify the factors driving the use of sustainability information by investors and internally within the company.	RPKPS; Course introduction; Google Classroom; FSA Study Guide — demand for information Gray, Adams & Owen (2014), Ch. 1	RPKPS discussion; course orientation; group formation; Interactive lecture; class discussion mapping who demands sustainability information and why	SS
2	**Historical Roots of Disclosure and the Materiality Principle** • Historical basis for disclosure: 1929 market crash, regulatory reform, standardization of accounting procedures • Materiality as a disclosure principle: characteristics & evolution over time • Limitations of financial disclosure: non-GAAP, changes in market value, expanding scope	Explain why accounting and financial disclosure evolved in response to global capital-market needs, and analyze the limitations of traditional financial statements in capturing firm value.	FSA Study Guide — disclosure history & materiality Khan, Serafeim & Yoon (2016)	Lecture; guided discussion of Khan et al. (2016): material vs. immaterial issues by industry.	RDW
3	**The Sustainability Information Ecosystem: Value Chain, Data Providers, Standards & Frameworks** • Sustainability information value chain: ecosystem growth, data providers, unique data challenges • Role of standards & frameworks: standard-setters, formative frameworks, from fragmentation to cohesion	Recognize the role of organizations in the sustainability information value chain and explain the process of harmonizing standards from fragmentation toward cohesion.	FSA Study Guide — information value chain Bebbington et al. (2021)	Lecture; small-group exercise mapping the sustainability information value chain and its data providers.	RDW
4	**Materiality Across Frameworks and Cross-Jurisdictional Disclosure** • Materiality beyond investors: IFRS SDS, GRI Standards, ESRS (Europe); process vs. outcome • Cross-jurisdictional disclosure: standard-setter & regulator relationships, reporting-rule types, governance codes	Distinguish the definition and application of materiality (single vs. double materiality) across global frameworks and analyze the relationship between standard-setters and regulators and its implications for capital markets.	IFRS S1; GRI 3; ESRS 1 (materiality) Khan, Serafeim & Yoon (2016)	Comparative workshop: single vs. double materiality under IFRS S1, GRI 3, and ESRS 1.	RDW
5	**Understanding the IFRS Sustainability Disclosure Standards (ISSB)** • Useful information: objective & qualitative characteristics, ISSB's inaugural targets • IFRS SDS: core content, conceptual foundations, determining what is disclosed • Standard-setting: IFRS Foundation structure, SASB Standards & TCFD framework	Explain the ISSB's inaugural objectives, the qualitative characteristics of useful information, the core content and conceptual foundations of the IFRS SDS, and understand the standard-setting process (SASB & TCFD).	IFRS S1 & IFRS S2; ISSB foundations TCFD (2017) Recommendations	Lecture; standard walkthrough of IFRS S1/S2; TCFD-to-IFRS S2 mapping exercise.	RDW
6	**Corporate Disclosure Practices and Use** • How companies disclose: what, where, and how • Corporate-use considerations: cross-functional roles, data quality,	Distinguish how companies disclose sustainability-related information, recognize the cross-functional nature of preparing disclosures, and identify the influence of	FSA Study Guide — disclosure practices SASB Standards & SICS	Case analysis of a listed company's sustainability report (what, where, and how it discloses).	RDW

Session	Topic	Objective	References	Activities	Instructor
	board governance, internal control, third-party assurance, performance management	governance and assurance on the reliability of information.			
7	**Investor Use and Market Challenges** • Investor demand: global calls for disclosure, market paradigm shift • Investor-use considerations: use spectrum, cross-industry vs. industry-specific data, pre-investment, index construction & sector allocation, post-investment engagement, investor reporting, data-use challenges	Identify how sustainability information is used in public equity, corporate fixed income, and private markets, and understand the challenges investors face and their impact on markets.	FSA Study Guide — investor use Amel-Zadeh & Serafeim (2018)	Discussion of Amel-Zadeh & Serafeim (2018); investor-vs-preparer role-play; midterm review.	RDW
Mid Exam					
8	**Objectives and Rationale of Sustainability Assurance** • Why assurance is needed: credibility/assurance gap, greenwashing risk, stakeholder demand • Value of assurance in enhancing trust • Three-party relationship: practitioner, responsible party, intended users • Assurance levels: limited vs. reasonable • Market for assurance: accountants vs. non-accountants; link between sustainability & financial reports	Explain the objectives and rationale of sustainability assurance, distinguish assurance levels (limited vs. reasonable), and describe the three-party relationship in an assurance engagement.	ISSA 5000 — Introduction & Scope ISSA 5000 Implementation Guide Simnett, Vanstraelen & Chua (2009)	Lecture; discussion of the assurance gap and greenwashing cases; limited vs. reasonable comparison.	AM
9	**Overview of ISSA 5000 / SAKb 5000** • Background & objectives (IAASB, Nov 2024); effective for periods beginning on/after 15 Dec 2026 • Standalone, framework-agnostic, profession-agnostic • Scope: all topics & frameworks; GHG statements (supersedes ISAE 3410); relationship to ISAE 3000 (Revised) • National adoption: SAKb 5000 (DSPAP IAPI); relationship to SPA 3000 and OJK context • Structure: limited vs. reasonable within one standard	Describe the background, scope, characteristics, and structure of ISSA 5000/SAKb 5000 and its relationship to related standards and regulations.	ISSA 5000 (full standard); Fact Sheet SAKb 5000 (Exposure Draft, IAPI)	Guided walkthrough of ISSA 5000 structure; discussion of SAKb 5000 adoption in Indonesia.	AM
10	**Foundational Principles and Concepts** • Engagement elements: subject matter, criteria, evidence, assurance report • Suitable criteria and availability to users • Preconditions and underlying assumptions • Professional skepticism and professional judgment • Materiality in the sustainability context; single vs. double materiality implications	Explain the elements and foundational concepts of sustainability assurance engagement and apply the concepts of materiality, skepticism, and professional judgment.	ISSA 5000 — foundational concepts Implementation Guide; FAQ on Materiality	Workshop: identify subject matter, suitable criteria, and materiality for a sample engagement.	AM

Session	Topic	Objective	References	Activities	Instructor
11	**Sustainability Code of Ethics and Engagement-Level Quality Management** • Ethics framework: IESSA; fundamental principles and independence • Competence & capabilities: IES 2–4 • Engagement-level quality management: ISQM/SMM 1 & 2; leadership, resources, engagement quality review • Use of experts and multidisciplinary teams	Apply ethics principles (IESSA) and engagement-level quality-management requirements in sustainability assurance.	IESSA (IESBA); IES 2–4; ISQM / SMM 1 & 2	Ethics case discussion (IESSA independence threats); engagement quality-management scenario.	AM
12	**Accepting and Planning the Engagement** • Acceptance & continuance: preconditions, terms of engagement, engagement letter • Scope: entity & value-chain boundaries, reporting framework and criteria • Understanding the entity, industry, and reporting process • Planning: overall strategy, materiality, team composition & scheduling, group/multi-location	Comprehend the acceptance and planning stages of a sustainability assurance engagement in accordance with ISSA 5000/SAKb 5000.	ISSA 5000 — acceptance & planning Implementation Guide (acceptance to planning)	Case workshop: engagement acceptance — scoping, preconditions, and planning for a sample entity.	AM
13	**Risk Identification and Assessment** • Understanding the entity & its process for determining material topics (materiality process) • Risks of material misstatement: inherent & control risk • Special considerations: qualitative, narrative & forward-looking information; estimates; quantitative data & GHG statements • Risk assessment for limited vs. reasonable assurance	Identify and assess the risks of material misstatement in sustainability information at the assertion level.	ISSA 5000 — risk identification & assessment Implementation Guide (risk)	Case workshop: identify and assess risks of material misstatement for selected sustainability metrics.	AM
14	**Responding to the Assessed Risks** • Procedures for sufficient appropriate evidence; limited vs. reasonable differences • Using the work of experts, internal audit, other practitioners • Evaluating misstatements, subsequent events, written representations • Forming the conclusion & the assurance report (unmodified vs. modified); documentation	Comprehend responses to assessed risks, evaluate evidence, and form the conclusion and the sustainability assurance report.	ISSA 5000 — responses, evidence & reporting Illustrative Assurance Reports (2025)	Case workshop: design risk responses and draft an assurance conclusion using ISSA 5000 illustrative reports; final review.	AM
Final Exam					