
Graduate Certificate in Finance and Sustainability

Sustainability Reporting and Corporate Disclosure.

****Assurance****

Assurance is the examination and expression of independent opinion regarding the sustainability report and its content. Assurance includes an assessment of the following aspects:

- * The accuracy and completeness of the reported information
- * The reliability and neutrality of the reported data
- * The compliance of the report with established standards and frameworks

Related terms: Sustainability report, Independent auditor, Assurance engagement, Assurance standard

****Carbon Disclosure Project (CDP)****

The Carbon Disclosure Project (CDP) is a non-profit organization that runs the global disclosure system for investors, companies, cities, states, and regions to manage their environmental impacts. CDP collects information regarding greenhouse gas emissions, water usage, and deforestation, and provides a platform for organizations to disclose this information to stakeholders.

Related terms: Greenhouse gas emissions, Water usage, Deforestation, Environmental impact, Stakeholder engagement

****Corporate Disclosure****

Corporate disclosure is the process by which organizations communicate information about their operations, financial performance, and sustainability practices to stakeholders. This information is typically made available through annual reports, sustainability reports, financial statements, and regulatory filings.

Related terms: Stakeholder engagement, Sustainability report, Annual report, Financial statement, Regulatory filing

****Corporate Social Responsibility (CSR)****

Corporate Social Responsibility (CSR) is the ethical and transparent behavior of a corporation towards its stakeholders and the environment. CSR involves a commitment to managing the social, environmental, and economic impacts of a business in a responsible and sustainable manner.

Related terms: Stakeholder engagement, Sustainability, Environmental impact, Social impact, Economic impact

****Dow Jones Sustainability Index (DJSI)****

The Dow Jones Sustainability Index (DJSI) is a global index that tracks the performance of leading sustainability-driven companies. The index is based on an assessment of companies' economic, environmental, and social performance, and is used as a benchmark for investors seeking to invest in companies that are committed to sustainable practices.

Related terms: Sustainability, Economic performance, Environmental performance, Social performance, Benchmark

****Environmental, Social, and Governance (ESG)****

Environmental, Social, and Governance (ESG) refers to the three key factors used to evaluate a company's performance in relation to sustainability. ESG considers the following aspects:

- * Environmental: The impact of a company's operations on the natural environment
- * Social: The impact of a company's operations on society, including employees, customers, and communities
- * Governance: The systems and processes in place to ensure that a company is managed in a responsible and ethical manner

Related terms: Sustainability, Environmental impact, Social impact, Governance, Responsible management

****Global Reporting Initiative (GRI)****

The Global Reporting Initiative (GRI) is an international organization that provides a framework for sustainability reporting. GRI's sustainability reporting standards are widely used by organizations around the world to report on their sustainability performance and impacts.

Related terms: Sustainability reporting, Sustainability performance, Sustainability impact, Reporting framework

****Greenhouse Gas (GHG)****

Greenhouse gases (GHG) are gases that trap heat in the Earth's atmosphere, leading to global warming and climate change. The main greenhouse gases are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and fluorinated gases.

Related terms: Global warming, Climate change, Carbon dioxide, Methane, Nitrous oxide, Fluorinated gases

****Integrated Reporting****

Integrated reporting is a reporting approach that combines financial and sustainability information into a single report. The aim of integrated reporting is to provide stakeholders with a comprehensive

understanding of an organization's performance, including both financial and non-financial factors.

Related terms: Sustainability reporting, Financial reporting, Stakeholder engagement, Comprehensive understanding, Non-financial factors

****Materiality****

Materiality is the concept that certain information is important and relevant to stakeholders in making informed decisions about an organization. In sustainability reporting, materiality refers to the process of identifying and reporting on the sustainability issues that are most significant to an organization and its stakeholders.

Related terms: Sustainability reporting, Sustainability issues, Stakeholder engagement, Relevant information

****SASB (Sustainability Accounting Standards Board)****

The Sustainability Accounting Standards Board (SASB) is a non-profit organization that provides sustainability accounting standards for companies in various industries. SASB's standards are designed to help companies communicate their sustainability performance to investors and other stakeholders.

Related terms: Sustainability reporting, Sustainability performance, Investor engagement, Stakeholder engagement, Accounting standards

****S carbon pricing****

Carbon pricing is a market-based approach to reducing greenhouse gas emissions. Carbon pricing involves setting a price on carbon emissions, either through a carbon tax or a cap-and-trade system.

Related terms: Greenhouse gas emissions, Carbon tax, Cap-and-trade system, Market-based approach

****Stakeholder Engagement****

Stakeholder engagement is the process of communicating and interacting with an organization's stakeholders, including investors, customers, employees, and communities. Stakeholder engagement is an important aspect of sustainability reporting, as it helps organizations understand the needs and expectations of their stakeholders and respond to them in a responsible and transparent manner.

Related terms: Sustainability reporting, Responsible management, Transparent management, Investor engagement, Customer engagement, Employee engagement, Community engagement

****Sustainability****

Sustainability is the ability of an organization to manage its social, environmental, and economic impacts in a responsible and sustainable manner. Sustainability involves considering the long-term impacts of an

organization's activities on society, the environment, and the economy, and taking action to minimize negative impacts and maximize positive ones.

Related terms: Social impact, Environmental impact, Economic impact, Responsible management, Sustainable management

****Sustainability Reporting****

Sustainability reporting is the process of communicating an organization's sustainability performance and impacts to stakeholders. Sustainability reporting typically includes information about an organization's environmental, social, and governance (ESG) performance, and is used to demonstrate an organization's commitment to sustainability.

Related terms: Sustainability performance, Sustainability impact, Environmental impact, Social impact, Governance, ESG, Stakeholder engagement

****Task Force on Climate-related Financial Disclosures (TCFD)****

The Task Force on Climate-related Financial Disclosures (TCFD) is a global initiative established by the Financial Stability Board (FSB) to improve and standardize the reporting of climate-related financial risks and opportunities. The TCFD provides recommendations for organizations to disclose climate-related information in their financial filings, including their governance, strategy, risk management, and metrics and targets.

Related terms: Climate-related financial risks, Climate-related opportunities, Financial filings, Governance, Strategy, Risk management, Metrics and targets

****Triple Bottom Line****

The triple bottom line is a framework for measuring an organization's sustainability performance. The triple bottom line considers the following aspects:

- * Economic: The financial performance of an organization
- * Environmental: The impact of an organization's operations on the natural environment
- * Social: The impact of an organization's operations on society, including employees, customers, and communities

Related terms: Sustainability performance, Economic performance, Environmental performance, Social performance

****United Nations Global Compact (UNGC)****

The United Nations Global Compact (UNGC) is a voluntary initiative for businesses to align their operations and strategies with ten universally accepted principles in the areas of human rights, labor, environment, and

anti-corruption. The UNGC is a network of businesses, governments, civil society organizations, and UN agencies working together to promote sustainable development and corporate responsibility.

Related terms: Sustainable development, Corporate responsibility, Human rights, Labor, Environment, Anti-corruption, Network

****Water Footprint****

Water footprint is a measure of the amount of water used to produce goods and services. The water footprint includes both direct and indirect water use, and is used to assess the sustainability of an organization's water use.

Related terms: Water use, Sustainability, Direct water use, Indirect water use, Water assessment

****Zero Waste****

Zero waste is a goal to eliminate waste and maximize the reuse and recycling of resources. Zero waste involves designing products and processes to reduce waste, reuse materials, and recycle