

# Programme Validation Report

PG Cert in Sustainability Reporting and Assurance

To cert in outstands my reporting and resourance				
Version of Report	Author	Date		
1	Dr. David Irwin	26/2/2025		
		Click or tap to enter a date.		
		Click or tap to enter a date.		
		Click or tap to enter a date.		

Approval	Date
Programme Proposal approved by Faculty Board	Click or tap to enter a date.
Programme Proposal approved by University Programmes Board	Click or tap to enter a date.
Programme approved by Faculty Board	Click or tap to enter a date.
Programme approved by University Programmes Board	Click or tap to enter a date.

### Section A - Programme Details

Section A Trogramme Details			
<u>Title</u>	PG Cert in Sustainability Reporting and Assurance		
NFQ Level	9		
ECTS Credits	30		
Mode of delivery	Part-time X Full-time 2		
<b>Duration</b>	Part-time: Full-time:		
Mode of provision	Face-to-Face Blended Online X		
Classification of award	Minor Award		
Discipline Programmes Board	Business Technology		
Faculty Board	Faculty of Business		
Schools involved in delivery	School of Accounting, Economics, and Finance		
Delivery location	Aungier St.		
Collaborative Partner (where applicable)			
Date of Commencement	September 2025		

### Section B - Awards

	Award Title	Postgraduate Certificate in Sustainability Reporting and Assurance	
--	-------------	--	--

NFQ Level	9					
Award Class						
ECTS Credits	30	)				
Classification of		Proposed	GPA Model			
award		Grade	% Band	GPA Value	Classification	GPA
		A1	75-100	4.0	First Class Honours	3.60
		A2	70-74	3.6	Second Class Honours – Upper	3.00
		B1	65-69	3.2	Second Class Honours – Lower	2.60
		B2	60-64	3.0	Pass	2.00
		В3	55-59	2.8		
		C1	50-54	2.6		
		C2	45-49	2.4		
		C3	40-44	2		
	Pl	ease co	nfirm this i	s correct		
Award (1) Title						
Exit/Embedded	Ex	t	Emb	pedded	2	

Section C - Programme Derogations (if required)

Derogations from Assessment Regulations/Marks and	Standards already approved by University
Programmes Board	
Date of University Programmes Board Approval	Click or tap to enter a date.

Section D Validation Process Please tick the process that was followed:

Validation Panel 2	AQEC Meeting □	AQEC Sub-Group □
Date: 26.2 2025	Date:	Date:

## **Panel Members**

Name	Role	Affiliation
Dr. Maggie Farrell	HoLT Faculty of Business (Chair)	TU Dublin
Dr. Anthony Buckley	Internal Member	TU Dublin
Dr. Anila Kiran	External Member	Turku School of Economics,
		Finland
Dr. Nikolos Valantasis Kanellos	Internal Member	TU Dublin
Colm Hogan	External Member	Goodbody Clearstream
Dr. David Irwin	Academic Affairs	TU Dublin (in attendance)

Governance & Management		
Is the programme designed in accordance with the University's	Yes X	No
Strategic Plan, Educational Model and Quality Framework?		

#### Comment:

This programme is a strategic enabler for TU Dublin's mission, ensuring that the university plays a pivotal role in Ireland's transition to a sustainable economy. It aligns seamlessly with TU Dublin's vision of creating impact through education, research, and industry collaboration, reinforcing its position as a leader in sustainability education and ESG innovation. It will equip professionals with the expertise to critically evaluate and apply sustainability reporting frameworks, ESG performance metrics, and assurance methodologies. It seeks to develop the skills needed to design robust, data-driven sustainability strategies, ensure compliance with global reporting standards, and enhance corporate transparency and accountability. Through a focus on ethical leadership and stakeholder engagement, the programme prepares learners to drive responsible business practices and sustainability integration across organisations.

## Alignment with TU Dublin Strategic Plan

The Contribution of the Sustainability Reporting and Assurance Programme to TU Dublin's Strategic Intent 2030 and Strategic Plan 2024-2028 is substantial and aligns with the university's three core pillars: People, Planet, and Partnership. By integrating sustainability-focused education, this programme will advance TU Dublin's mission of "Creating a Better World, Together", while also strengthening its role as a leader in environmental, social, and governance (ESG) education and research.

### Aligning with TU Dublin's Strategic Pillars

People: Fostering Sustainability Leadership and Lifelong Learning

- The programme will equip students and professionals with expertise in sustainability reporting, ensuring they are prepared to meet the growing demand for corporate sustainability expertise.
- It supports TU Dublin's commitment to lifelong learning and workforce development, particularly in sustainability-related fields.
- By offering specialised education on Corporate Sustainability Reporting Directive (CSRD)
  compliance, assurance, and ESG strategy, TU Dublin will prepare graduates for roles in
  sustainability consulting, financial services, and corporate governance.
- This directly ties into the strategic goal of developing talent for a rapidly changing world and providing learners with the tools to become agents of sustainability transformation.

Planet: Advancing TU Dublin's Sustainability and Climate Goals

- TU Dublin has a strong commitment to sustainability, as evidenced by its participation in Ireland's first low-carbon district heating network and its role in pioneering deep geothermal district heating.
- The programme will enhance research and innovation in sustainability reporting, helping businesses and policymakers track environmental impact, reduce carbon footprints, and implement sustainability initiatives.
- By integrating sustainability reporting with financial and non-financial disclosure, the programme will help organisations measure their impact on climate change, biodiversity, and social governance.
- This contributes to TU Dublin's strategic aim of becoming a powerhouse for sustainability education and a leading institution in climate-conscious business practices.

Partnership: Strengthening Industry and Global Collaborations

- TU Dublin emphasises enterprise, community, and academic partnerships, as seen in its participation in EU-supported sustainability projects and the European University of Technology Alliance.
- The programme will create collaborations with businesses, regulatory bodies, and financial
  institutions, supporting them in navigating the evolving landscape of sustainability
  reporting and CSRD compliance.
- TU Dublin's role as a leader in knowledge transfer will be further strengthened, as businesses will rely on university expertise to ensure compliance with sustainability regulations.

Supporting the Strategic Plan's Key Goals

TU Dublin's Strategic Plan 2024-2028 identifies the need for future-ready education, research innovation, and industry engagement. The Sustainability Reporting and Assurance Programme directly supports these goals by:

- Bridging the gap between education and industry needs by equipping graduates with skills in ESG reporting, CSRD compliance, and sustainability assurance.
- Enhancing TU Dublin's global reputation as a hub for sustainability-focused education, aligning with international ESG frameworks and regulatory standards.
- Encouraging interdisciplinary collaboration between business, finance, engineering, and environmental science, fostering innovative solutions to sustainability challenges.

Aligning with University Education Model

The University Education Model is grounded in student-centred experiences where learner choice is a fundamental tenet. Flexible and agile learning and teaching is a central enabler, with 'Digital' a core and integrated practical component.

will the proposed strategies for programme management and quality assurance ensure that the programme is well managed and continuously enhanced and is in accordance with the University's Quality Framework?	Yes X	No 🗆
Comment:		
General Assessment Regulations provide for this.		
Awards Standards		

Awards Standards		
Are the programme aims and learning outcomes clearly written using	Yes X	No □
appropriate terminology? (See TU Dublin Guidelines)		
Comment:		
	T	T
Are the programme aims and learning outcomes aligned to the	Yes X	No 🛽
proposed level of the award on the NFQ in accordance with applicable		
Award Standards?		
Comment:		
14/:11 the conviction to achieve leaves in a good concept month and a conclusion	Voc. V	Ma D
Will the curricula, teaching, learning and assessment methods enable	Yes X	No 🛽
students to reach the appropriate standard to qualify for the award(s)?		
	1	1

### Comment:

Directed Learning (Asynchronous)

Asynchronous Industry Sessions

Weekly pre-recorded industry-led lectures provide real-world insights into sustainability challenges and practices. These sessions are supplemented with reflective activities and discussion forums to encourage deep engagement.

Interactive Readings with Q&A

Students engage in guided readings of key sustainability texts and reports, followed by questionand-answer activities to consolidate learning.

Interactive Videos with Reflection

Short, thematic video content is provided, followed by structured reflective exercises to enhance comprehension and application.

Live Interactive Sessions

Live masterclasses are delivered in real-time. These workshops foster peer interaction and critical discourse. Sessions emphasise case studies, problem-based learning, and group discussions, following Socratic questioning and experiential learning principles. Socratic questioning is used to enhance critical thinking, deepen understanding, and promote active engagement in learning. By encouraging students to clarify ideas, challenge assumptions, justify reasoning, and consider alternative perspectives, it helps develop analytical and problem-solving skills. This method fosters

deep learning by prompting learners to make connections between new and existing knowledge. In subjects like sustainability, Socratic questioning is particularly valuable for exploring ethical dilemmas, evaluating policies, and debating real-world challenges, ensuring students develop well-reasoned and informed perspectives.

### Technology-Enhanced Learning

Technology-enhanced learning (TEL) plays a crucial role in modern education by improving accessibility, engagement, and personalised learning experiences. Digital tools, such as interactive videos, discussion forums, and asynchronous lectures, allow students to engage with content at their own pace, catering to diverse learning styles and needs. TEL also fosters active learning through simulations, gamification, and virtual labs, which provide real-world applications and problem-solving scenarios that deepen conceptual understanding (Laurillard, 2012). Additionally, it supports collaborative learning by enabling peer interaction through online discussions and group projects, promoting knowledge sharing and critical thinking. Research indicates that blended and online learning environments can enhance student motivation and retention when designed with interactive and adaptive technologies (Means et al., 2013). In sustainability education, TEL is particularly valuable as it facilitates access to global case studies, expert insights, and real-time data on environmental and social issues, enriching students' learning experiences beyond traditional classroom settings. By integrating TEL into the Foundations in Sustainability module, students gain flexibility, autonomy, and deeper engagement, ensuring a more effective and impactful learning journey.

#### Self-Regulated Learning & Online Resource Library

A curated digital library supports independent study. Students are encouraged to develop information literacy skills, navigating sustainability reports, industry white papers, and academic literature.

## Programme Assessment Strategy

The assessment strategy is aligned with Bloom's Taxonomy and designed to evaluate both cognitive and applied competencies in sustainability. The continuous assessment approach ensures ongoing feedback and formative learning, balancing low-stakes assessments with summative evaluations.

Was the programme development appropriately informed by internal Yes X

and external stakeholder input (including industry/practice, professional/regulatory bodies, and community organisations)?		
Comment:		
The presentation to accompany this validation demonstrated considered environmental scanning of both business practice and regulatory author	0 0	ent with and
Has the programme been benchmarked against similar programmes	Yes X	No ?

### Comment:

nationally and internationally?

The documentation referenced competitor delivery. The Sustainability Reporting and Assurance programme aligns closely with the objectives outlined in the National Access Plan 2022–2028, which emphasises the importance of fostering an inclusive and diverse student body in higher education. By implementing flexible learning options, such as online modules and part-time study pathways, the programme accommodates students from various socio-economic backgrounds, including mature students, individuals with disabilities, and those from marginalised communities. This

approach directly supports the Plan's ambition to ensure that the higher education student body reflects the diversity and social mix of Ireland's population (HEA, 2022).

Furthermore, the programme's curriculum is designed to equip students with industry-relevant skills in sustainability reporting and assurance, addressing current and emerging needs in the labour market. This focus aligns with the goals of the Human Capital Initiative (HCI), which aims to increase capacity in higher education for skills-focused programmes that meet priority skills needs. By fostering collaboration between higher education institutions and industry stakeholders, the programme ensures that graduates are well-prepared to contribute effectively to Ireland's evolving economic landscape (HEA, 2023). Given that sustainability encompasses environmental, social, and economic dimensions, it aligns most directly with Pillar 2, which includes environmental sciences as a key area of focus. By expanding capacity in environmental sciences, the HCI supports the development of skills and knowledge essential for advancing sustainability initiatives

Did the programme development take account of relevant external	Yes X	No □
discipline benchmarks and Professional Statutory and Regulatory Body		
requirements?		

#### Comment:

The Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS) have made high-quality sustainability reporting and assurance a regulatory necessity, with mandatory third-party assurance becoming a key compliance requirement (IAASA, 2024). As sustainability reporting transitions from voluntary to mandatory, over 50,000 EU companies, including Irish businesses, must now comply with ESRS requirements (Pw. C, 2024; IBEC, 2024).

However, research from Boyce (2024) and Kraft (2024) highlights significant challenges in implementation, particularly in double materiality assessments, ESG data management, and assurance requirements. This shift demands professionals with expertise not only in technical reporting and compliance but also in strategic ESG integration and corporate decision-making. In Ireland, these regulatory developments align with national education strategies, reinforcing the need for a sustainability-focused workforce (Higher Education Authority, 2021).

The CSRD also mandates third-party assurance of sustainability reports, driving demand for professionals skilled in sustainability assurance, ESG verification, and regulatory compliance (KPMG, 2024). Businesses are responding by increasing investment in sustainability education, with 81% of Irish companies enhancing their focus on ESG and 35% expressing concerns about greenwashing, highlighting the urgent need for specialised training (UL Sustainability Report, 2023).

This shift has created new roles, including Sustainability Reporting Analyst, ESG Assurance Specialist, Corporate Sustainability Manager, and Environmental Compliance Auditor, all requiring expertise in data analysis, assurance methodologies, and regulatory alignment. By equipping professionals with the skills to navigate evolving ESG regulations, this programme will address market demand, enhance corporate transparency, and support Ireland's leadership in sustainable business practices, ensuring compliance with CSRD and ESRS while strengthening Ireland's position in the global sustainability landscape.

There is an increasing demand for recruitment in sustainability and a growing need for professionals with expertise in sustainability reporting. The stats below highlights the demand on one particular day:

Programme Design		
Is the programme design informed by current development in the discipline and associated subject areas, having taken into consideration current trends, stakeholder feedback and market analysis?	Yes X	No 2/
Comment:		
Will there be opportunities for students to input into curriculum design decisions in the future?	Yes X	No □
Comment:		
This is facilitated through the university's QA/QE processes.		
Is there a mechanism to ensure the input of external stakeholders in the ongoing development of the programme?	Yes X	No □
Comment:		
This is facilitated through the university's QA/QE processes.		
Is the programme curriculum well-structured with a logical progression of learning and development across the modules and stages?	Yes X	No 🏻
Comment:		
The development team presented an extremely detailed structural outline module demonstrated considered content awareness.	ne of the progi	ramme. Each
Are there appropriate opportunities for students to undertake work-based learning, through work placements or work-based projects or assignments?	Yes □	No 🏻
Comment:		
N/A		
If applicable, have the relevant Blended Learning Checklists (i.e. Learning Experience Context & Programme Context) been fully completed and submitted to the Panel?	Yes □	No □
Comment:		
The programme also provides a digital badge for learners.		

Is the required programme and module information provided in the correct format?	Yes X	No □
Comment:		
Lagraing Tagching & Assassment		
Learning, Teaching & Assessment  Is there an effective student-centred teaching and learning strategy	Yes X	No □
that aligns with the University's strategies and Education Model?	760 %	NO L
Comment:		
	T	T
Does the assessment strategy provide an appropriate mix of assessment types that will enable students to demonstrate that they have met the module and programme learning outcomes?	Yes X	No 🗆
Response:		
The School will introduce a practical and ethical awareness of the uses its impact on use in terms of learner academic integrity.	of artifical into	elligence and
Do the learning outcomes and assessment strategy ensure that academic integrity can be maintained and attempted breaches of academic integrity are minimised/easily detected?	Yes X	No 🏻
Comment:		
All students who gain access to the university VLE have to agree to under Academic Integrity. Learnings derived from academic integrity and artificing reinforced throughout the programme and not confined to one module in	icial intelligen	
Is there a comprehensive mapping of assessment methods and module learning outcomes and between module learning outcomes and programme learning outcomes?	Yes X	No 🏻
Comment:	1	1
Are there opportunities in the module to provide students with timely and constructive feedback on their learning and development?	Yes X	No 🏻
Comment:		
This information is to be included in the Student Handbook.		

Do the teaching and assessment methods consider the diversity of the student cohort?	Yes X	No 🛭

Student Supports & Learning Environment		
Are there sufficient and appropriate resources (e.g. human, financial and physical) to support the proposed programme aims and objectives, to deliver the programme as specified?	Yes X	No □
Comment:	<u>I</u>	<u>I</u>
comment.		
Are there sufficient staff that are appropriately qualified and capable to support the programme delivery, from both context and pedagogy perspectives?	Yes X	No □
Comment:		
Are there appropriate arrangements in place to support the student	Yes X	No □
experience and to monitor student performance?		NO L
Comment:		
This is facilitated through the university's QA/QE processes.		
Are the access, transfer and progression arrangements clearly defined and appropriate, and aligned to TU Dublin policy/strategy in this regard?	Yes X	No 🏻
All level 8 award holders will be assessed as to their suitability to complete Asychonrous delivery of certain modules will provide support for learner assurance component (to include audit) of the programme before the sundertaken.	rs to succeed i	in the
Does the student support and learning environment cater for equality, diversity and inclusivity of students?	Yes X	No □
Comment:		
This information is to be provided in the Student Handbook.		

Yes X	No □
Yes □	No □

Collaborative Provision (if applicable)		
Are the roles and responsibilities of each partner clearly defined?	Yes X	No □
Comment:		
	Г	<del>,                                      </del>
In the case of Joint or Multiple Awards, has due diligence on capacity of	Yes □	No □
partner institution meeting the QA-QE requirements for the programme		
been undertaken?		
Comment:		
TU Dublin is the awarding body for this programme.		

# Section F - Overall Recommendation

	- Overall Necommendation	
1.	Recommend approval of programme as submitted, without amendment	
2.	Recommend approval of programme, subject to minor amendments/editorial changes to be completed as soon as possible and with recommendations for consideration.	X
	Note: recommendations are attached where it is considered that the programme would benefit from changes, or from a review of certain aspects of the programme over a period, with changes made if required. While recommendations are advisory in nature, there is an expectation that all recommendations are responded to appropriately and acted upon as appropriate.	
3.	Recommend approval of programme subject to the fulfillment of conditions.  Recommendations for consideration may also be attached.  Note: conditions are attached where it is agreed that changes must be made to the programme / programme documentation prior to the commencement of the programme. Conditions must be set where issues are identified that relate directly to academic standards or to University regulations or procedures. It should be clear what is required to meet the conditions.	
	A new programme cannot go forward to Faculty Board for consideration/approval unless a response to the Validation Report is submitted with revised programme documentation and the Academic Quality Enhancement Committee is satisfied that all conditions are met.	
4.	Do not recommend approval of programme.	

Areas for	r commendation
1.	The Evaluation Panel commends the enthusiasm of staff for this programme.
2.	The Evaluation Panel was impressed with the student handbook, presentation, and
	quality of submission document
3.	The Evaluation Panel was impressed with the level of engagement and research in
	developing this programme.
4.	The programme team is to be commended for providing up to 30 credits of a possible
	60 credits annually required by Auditors for sustainability CPDs.
5.	The Panel was very impressed by the ESG Sustainability Reporting on-line tool
	(EnSinG) developed by some members of the programme team.

Rec	<u>ommendations</u>
1.	The Programme description needs to address the various regulatory environments and international frameworks considering the national, European, and global reach of intended participants.
	Response:
	The following text - Added to Akari Programme Document under 'Programme Aims' and to Programme Validation Document, section 1.2.

"The programme aims to: equip professionals with the expertise to critically evaluate and apply sustainability reporting frameworks, ESG performance metrics, and assurance methodologies across diverse regulatory environments. Participants will develop the skills to navigate national, European, and global sustainability regulations, ensuring compliance with evolving standards such as CSRD, ISSB, and GRI. The programme fosters the ability to design data-driven sustainability strategies, enhance corporate transparency, and strengthen accountability. By emphasising ethical leadership, stakeholder engagement, and cross-jurisdictional compliance, it prepares learners to drive responsible business practices and integrate sustainability across organisations operating in various legal and regulatory contexts."

2. The programme team to include reference to the requirement that learners who disengage and return at a later date may need to undertake "bridging studies".

#### Response:

Note the following text added to Akari programme document under non-standard entry requirements; also added to Section 4 Admission Requirements

"If participants choose to split their studies by completing some modules and returning later for the remainder, they may need to undertake bridging studies to account for the rapidly evolving legislation and regulations in the sector, ensuring their knowledge remains current. This will be considered by the relevant Head of Discipline on a case by case basis."

3. The programme team to consider the appropriate IELTS (or equivalent) scores for entry onto this programme.

### Response:

Note the following text added to Akari programme document under 'entry requirements' and non-standard entry requirements; also added to Section 4 'Admission Requirements'.

"An IELTS score of 6.5 (or equivalent) is required for admission to the programme."

4. The programme to ensure that there are appropriate reading lists that reflect the changing regulatory environment.

#### Response:

To deal with this the reading list section refers to the online library within Brightspace and within indicative content text area it reads:

"Due to the rapid pace of change in the sustainability sector, a static reading list is not included. Instead, an online reading list is actively maintained to ensure it remains up to date with the most relevant and current content."

This has also been noted in the student handbook

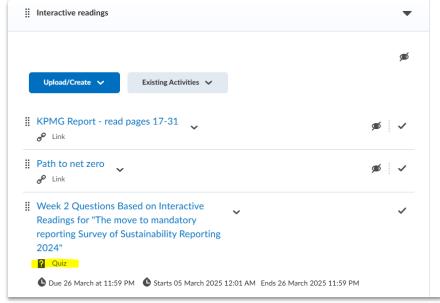
#### A copy of the book of modules can be found on your Brightspace tutor page.

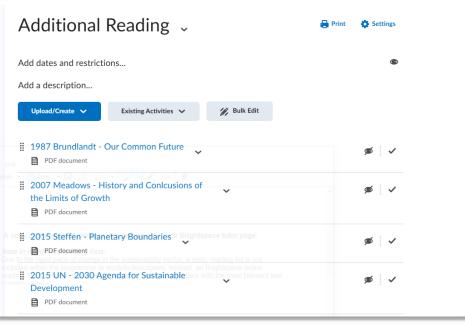
#### Note in relation to reading lists:

Due to the rapid pace of change in the sustainability sector, a static reading list is not included within the programme or module descriptors. Instead, an Brightspace online reading list is actively maintained to ensure it remains up to date with the most relevant and current content.

See below example of how required and reccomended reading is managed. Requried reading is interactive with a quiz following it, and additional reading is clearly seperated and maintained to ensure it is up to date.

### Required Reading is interactive





5. The module descriptors need to be reviewed so that they are presented at a higher level in order to withstand the changes that occur in this dynamic environment.

	Response:
	All Indicative content was reviewed and now presents at a higher level.
6.	The programme is to be marketed in such a way that it is advertised to both accountants and non-accountants. In particular, the team is to publicise the USP of this programme particularly as there is a considerable shortage of trained graduates in sustainability reporting.
	Response:
	The programme team acknowledges this and will take account of this when marketing the programme.

Condi	Conditions of Approval		
1.			
	Response:		
2.			
	Response:		
3.			
	Response:		
4.			
	Response:		
	hesponse.		
5.			
	Response:		

Other matters to be brought to the attention of Faculty Board and/or University Programmes Board

# Section G - Approvals

Validation Report		
This report has been agreed by the Validation Panel and is signed on their behalf by the chairperson.		
Chairperson: Dr. Maggie Farrell		
Signed: Dr. Maggie Farrell	Date: 3/3/2025	

School Response		
The response to the conditions and recommendations has been agreed by the School and is signed		
by the Head of School.		
Head of School: Dr. Fiona Malone		
Signed: Or. Fiona Malone	Date: 10/3/2025	

Faculty Board		
The report and response have been approved by Faculty Board on 21.03.2025		
Vice-Dean for Education: Dr. Margaret Farrell		
Signed: Dr. Maggie Farrell	Date: 21 /3/2025	

University Programmes Board (Programmes of 30 ECTS or greater)		
The report and response have been approved by the University Programmes Board		
Registrar: Dr. Mary Meaney		
Signed:	Date: Click or tap to enter a date.	