淡江時報 第 1186 期

**48 Students from Business and Management College Earn Sustainability Certification; Management Sciences Department Completes Taiwan's First Departmental Greenhouse Gas Inventory Report**

**Campus focus**

The Department of Management Sciences at Tamkang University has completed Taiwan's first university department-specific "2023 Greenhouse Gas Inventory Report" and has also trained 48 students from the College of Business and Management to earn internationally recognized certifications. Our university, aligning with global trends, has established a forward-looking vision and has received trademark registration for "AI + SDGs = ∞" from the Intellectual Property Office of the Ministry of Economic Affairs. Moreover, this vision will gradually be implemented as a learning outcomes indicator for students.

Following the Management Sciences Department's organization of the International Conference on Management Science on May 25th, which for the first time implemented carbon inventory, purchased carbon credits, and achieved full carbon neutrality—becoming the first international academic conference in Taiwan to reach carbon neutrality—Department Chair I-Fei Chen expressed confidence in leveraging these achievements to introduce certifications that benefit students. These 48 students, after developing an interest through coursework and attending a semester-long course on the subject, received training during the final exam week. They learned about ESG sustainability development and strategies and gained knowledge of international and regional carbon tax legislation. By the end of July, they successfully obtained this international certification from Germany, receiving recognition from the TUV international organization.

The "Theory Seminar of Business Management" course offered by Dr. Chen focuses on extending the university's second trademark application vision, "ESG + AI = ∞," by implementing digital transformation and net-zero transition while introducing sustainability issues of major corporations. Assistant Professor Chien-Hsin Wu of the Department of Management Sciences led students Cheng-Han Tsao, Ya-Ting Chan, and Ching-Chun Chou to complete the "2023 Greenhouse Gas Inventory Report." The report includes setting the inventory boundary, identifying emission sources, calculating emissions, establishing a baseline year, making inventory changes, and managing data quality and report documentation.

Dr. Wu noted that producing a single carbon inventory report in the industry can cost several million NTD, and most academic departments do not have the budget to hire consultants for this purpose. Having participated in various courses and obtained the relevant certifications, he is qualified to write carbon inventory reports and has guided his students to obtain international certifications as well, helping them understand the latest sustainability requirements of major corporations. Dr. Wu previously attended an ISO four-in-one international certification course, which he described as "the first in Taiwan to offer rigorous 6-day training on both greenhouse gas and carbon footprint programs. After completing the course and passing the exam, participants receive 4 international certifications." These certifications include ISO 14001, ISO 14064-1, ISO 14064-2, and ISO 14067, and he is also knowledgeable about CER (Certified Emission Reduction), CCA (Carbon Cost Allocation), and CBAM (Carbon Border Adjustment Mechanism) carbon tariffs.

Cheng-Han Tsao became interested in sustainability issues related to the Earth after assisting his professor in collecting data and writing the report. Encouraged by Dr. Wu, he participated in the 2024 inaugural Junior Net-Zero Carbon Planner Certification Exam organized by the Industrial Development Bureau, Ministry of Economic Affairs, and found the experience to be quite manageable.

In addition, Dr. Wu obtained the AA 1000 international certification issued by the British Association and, in May 2024, was fortunate to receive the ISO 14068-1 Carbon Neutrality International Certification, which is quite rare, with only about 50 to 60 such certifications in Taiwan. The Department of Management Sciences carbon inventory report was written based on ISO 14064-1. "Typically, universities directly produce sustainability reports without creating a separate carbon inventory report, as they are not required to submit carbon tax data." However, the carbon inventory report is valuable because it references a large amount of data for evaluation, making it a more unique and significant document.



