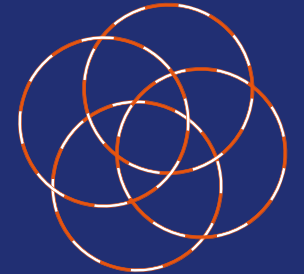




CHALLENGE YOUR THINKING,  
INTEGRATE YOUR IMPACT

# INTEGRATED REPORTING FOR ACCOUNTANTS



COURSE OUTLINE 2020



UNIVERSITY  
OF  
JOHANNESBURG

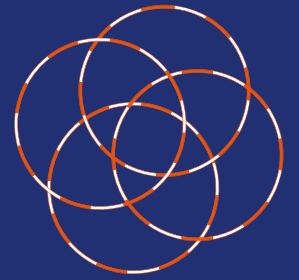


SAICA

THE SOUTH AFRICAN INSTITUTE  
OF CHARTERED ACCOUNTANTS

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# WHAT IS INTEGRATED REPORTING?



“

we are in the fourth industrial revolution. We are in the age of immediacy. Tomorrow is another day, but it is a day of radical transparency where no company can keep a secret in its corporate closet anymore. Boards have to think on an integrated basis about the long-term health of the company. That is when a company will be seen to be a good corporate citizen in a world which is not what it used to be. Boards can no longer continue to operate, quite lawfully, on trying to maximise profit but having a negative impact on society and the environment. That is poor corporate citizenry and committing wrongs against humanity.

”

- Judge Mervyn King



# COURSE TOPICS:



The following range of topics within the realm of Integrated Reporting <IR> are covered in this course:

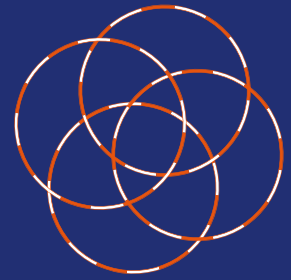
- History and evolution of corporate reporting
- Integrated Thinking
- Using the Framework
- The Fundamental Principles of <IR>
- The Guiding Principles of <IR>
- The Content Elements of <IR>

As an inter-disciplinary course, the topics covered have a technical as well as a business focus.





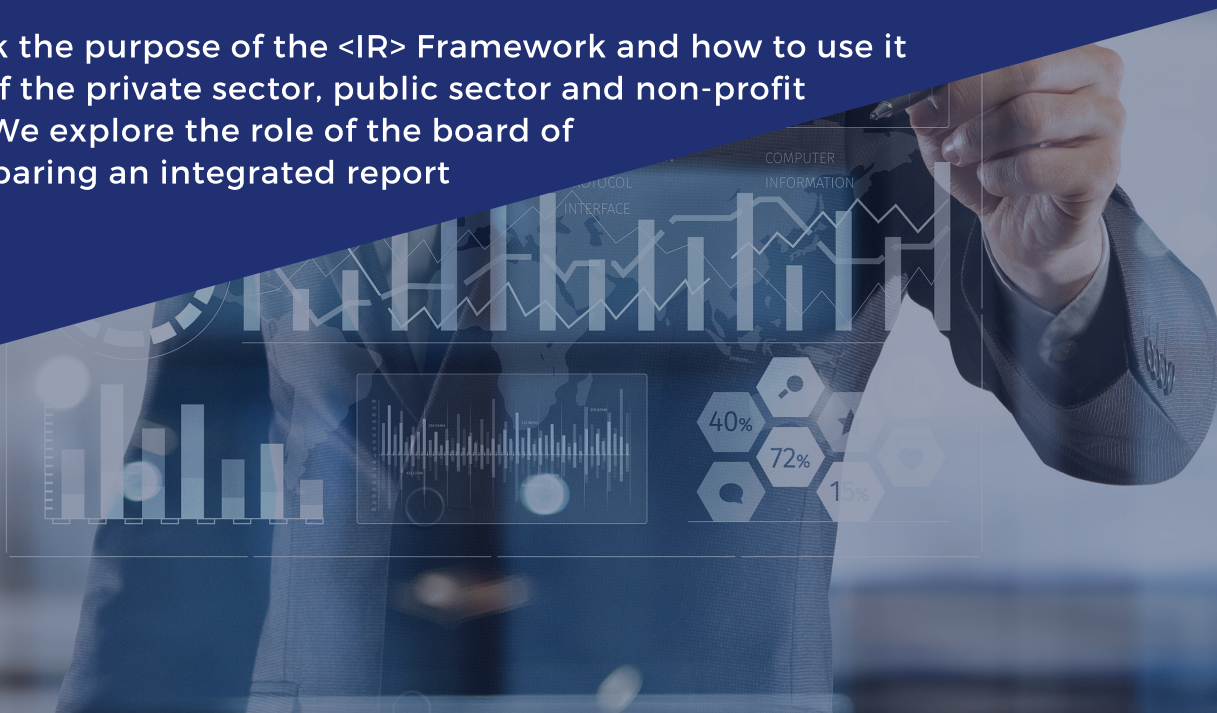
# HOW ARE THESE TOPICS ADDRESSED WITHIN THE COURSE?



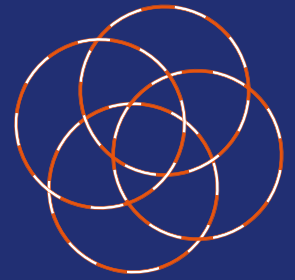
We begin by establishing the importance of, and the need for, Integrated Reporting. The course starts with the history of corporate reporting. We take a journey through the evolution of corporate reporting in recent decades and explore how Integrated Reporting has developed as a discipline and gained momentum and acceptance in the modern business world.

With this understanding of the need for Integrated Reporting in place, the course goes on to guide delegates through the fundamentals of the <IR> Framework that govern the discipline. We explore the crucial concept of integrated thinking and how it underpins effective Integrated Reporting and value creation, and how it enhances effective decision-making at management and board level. The aim is to embed the importance of integrated thinking into an entity's operations and decision-making.

We then unpack the purpose of the <IR> Framework and how to use it in the context of the private sector, public sector and non-profit organisations. We explore the role of the board of directors in preparing an integrated report



# HOW ARE THESE TOPICS ADDRESSED WITHIN THE COURSE?



and the form that the report should take.

We then investigate the fundamental concepts (including the capitals) which are used as part of the value creation process. In preparing an integrated report, we examine the guiding principles and content elements outlined in the <IR> Framework using practical, real life examples.

Finally, the course also deals with the importance of corporate ethics and understanding the needs of stakeholders in order to prepare a meaningful integrated report.

By completing this course, we aim to provide you with the competencies required to start your journey into this dynamic reporting era and enable you to play a meaningful role in the future of effective corporate reporting that is aligned with the interests of a wide range of stakeholders.



# HOW IS THE COURSE STRUCTURED?



As part of each unit, there are resources (videos, reading materials and activities) that you will be required to explore. You will be provided with basic technical explanations from experienced professionals based on the <IR> Framework. A combination of videos, reading materials and activities will facilitate your journey towards a better understanding of integrated reporting.

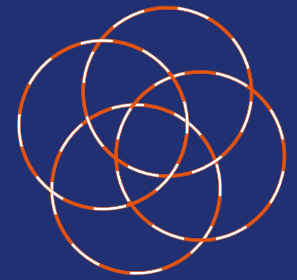
You will be exposed to real-life examples of quality integrated reporting practices and enjoy unique perspectives from respected industry experts through exclusive interviews on relevant topics.

The course also includes a focused discussion forum where specific questions are raised on the various topics. Throughout each module, you will be prompted to use this discussion forum to learn from your fellow colleagues and course users.





# HOW LONG IS THE COURSE?



**Course Duration:**  
8 weeks from the date of registration to complete the course.

Since the course is 100% online, you have maximum flexibility and can start the course at any point in time.

It will take approximately 40 hours to complete this course. This includes successfully completing the quiz for each unit and the final assessment.

Remember the course is competency based.

Once, you have successfully completed the course, you will receive an electronic Certificate of Competency and will be able to log 40 CPD hours.

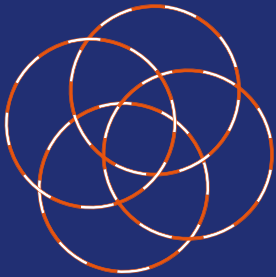


“

Integrated Reporting demonstrates the linkages between an organisation's strategy, governance and financial performance and the social, environmental and economic context within which it operates. By reinforcing these connections, Integrated Reporting can help business to take more sustainable decisions and enable investors and other stakeholders to understand how an organisation is really performing.

”

~ The IIRC



PLEASE DIRECT ANY ENQUIRIES TO:  
[accounting4IR@uj.ac.za](mailto:accounting4IR@uj.ac.za)

