

Subject areas within the PGDIR (continued)

Course	Description	Credits	Link to integrated reporting
Reporting Frameworks	The most prevalent reporting frameworks that currently affect integrated reporting practice will be considered in this module. Through the process of action learning, students will acquire the knowledge and skills to implement basic reporting principles within an organisation. A secondary aim of this module will be to create a platform where students can learn to apply the skills obtained in the other subject areas of the Diploma within an integrated reporting context.	25	The reporting frameworks that inform integrated reporting will be discussed in this subject.
Assurance	This module will focus on the roles and responsibilities of assurance providers within the integrated reporting context. A strong emphasis of this module will be on creating an understanding of the similarities and differences between integrated reporting assurance, traditional financial statement audits and sustainability assurance. The most relevant assurance guidelines will be studied to enable students to conduct an assurance engagement, with the end goal of forming an opinion on the credibility of an integrated report, and on the competencies that will be required to communicate their findings.	20	Current and future assurance practices of integrated reporting will be the main focus of this subject.
Information and Knowledge Management	This module consists of two main sections. A theoretical framework of information and knowledge management will be addressed in Section One. Section Two covers the enablers of information and knowledge management, including leadership, corporate culture, organisational learning, strategy, laws and policies, measurement, and information technology.	15	Integrated reporting will have an impact on how corporations currently manage information.



The Albert Luthuli Centre for Responsible Leadership

The Albert Luthuli Centre for Responsible Leadership aims to develop a new generation of responsible leaders, shaping local and international business practices and policies in support of social and environmental justice.

The ALCRL's strengths lie in its ability to harness the academic integrity of a variety of academic disciplines, reaching across areas such as economic and management sciences, environmental sciences, natural sciences, law, engineering and humanities, to name a few. Its legitimacy lies in its ability to respond to key issues in the field of corporate responsibility and responsible leadership.

The ALCRL's relevance is determined by the extent to which stakeholders – both internal (faculty at UP) and external (private sector, public sector and civil society) – put a premium on the ALCRL's ability to advance responsible leadership through relevant teaching and research interventions.

For more information, visit the Albert Luthuli Centre for Responsible Leadership's website: <http://web.up.ac.za/crl>.

Whom do I contact?

For more information and to obtain application forms, please contact the **Client Service Centre** Tel: +27 12 420 3111.

The Albert Luthuli Centre for Responsible Leadership

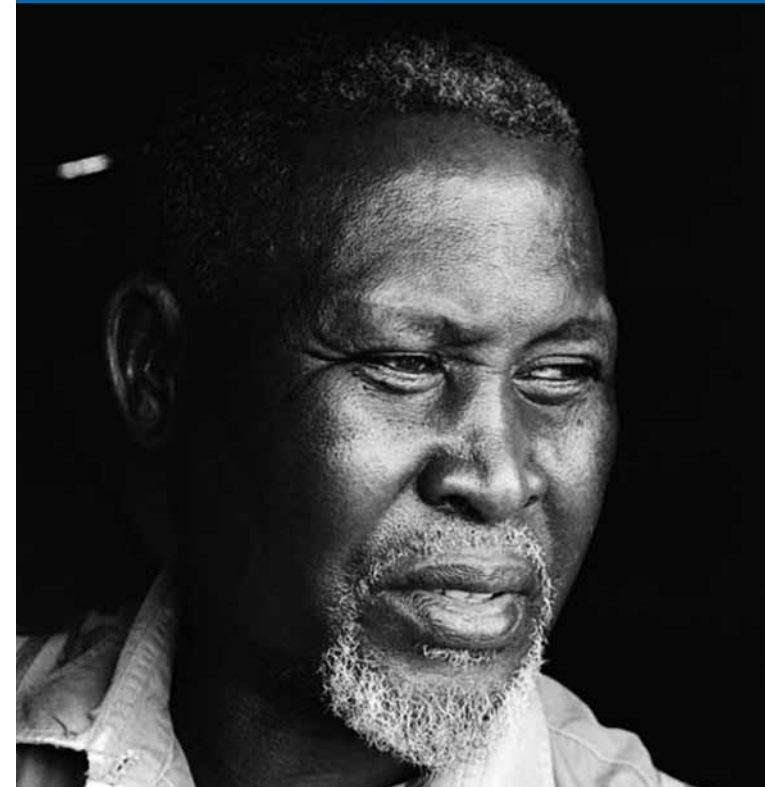
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Background

South Africa is the first country to make integrated reporting compulsory practice for all listed entities; this in turn creates the need for tertiary institutions to develop the capacity to educate future business leaders in the practice of integrated reporting.

The Albert Luthuli Centre for Responsible Leadership (ALCRL) is strategically positioned within the Faculty of Economic and Management Sciences, University of Pretoria (UP), to be the vehicle within which such a programme could be delivered.

The ALCRL's vision for integrated reporting

There appears to be very little doubt within professional and academic circles that integrated reporting is the new paradigm within corporate reporting. The shortcomings of current reporting practices have been well documented, and integrated reporting is widely recognised as the best available alternative to the status quo.

Through Professor Derick de Jongh, the ALCRL was involved in the development of the discussion paper by the South African Integrated Reporting Committee Working Group. Through this process, the Centre recognised the opportunity for creating an integrated reporting practice with the necessary academic legitimacy, and advancing the emerging paradigm of integrated reporting. The ALCRL's value proposition for its involvement in the field of integrated reporting will manifest through a combination of academic programmes and research, as well as the process of professionalisation of integrated reporting through advocacy initiatives within the South African and African integrated reporting space. The ALCRL's ultimate aim is to establish a centre of excellence to advance integrated reporting through research, advocacy and teaching.

Integrated reporting academic programmes

The ALCRL has established a formal Postgraduate Diploma in Integrated Reporting (PGDIR). The PGDIR is a one-year, part-time academic programme, consisting of six subject areas from different academic disciplines, including corporate communication, information technology and knowledge management, business strategy, responsible leadership and integrated reporting frameworks and assurance.

The PGDIR has been designed to accommodate graduates from a wide variety of academic backgrounds. The focus on the multidisciplinary nature of integrated reporting is a primary imperative to ensure that the PGDIR prepares students for the multifaceted challenges that integrated reporting is aiming to address.

Specialist practitioners will present specialised topics within the PGDIR curriculum. Sustainability assurance practitioners from PwC and other organisations will present a number of topics within the Integrated Reporting: Assurance subject. The latest developments within the field of eXtensible Business Reporting Language (XBRL) will be presented by its

founder, Ms Liv Watson. Ms Watson is currently the Director of International Business Development at WebFilings in the USA.

The first intake of students will begin in January 2013.

Professionalisation practice

The ALCRL's vision is to develop integrated reporting into a stand-alone profession. The Centre envisages the creation of a professional body that will define the training and practical requirements to qualify as a member of the professional body. Close affiliation with current professional bodies such as SAICA and IRBA will be crucial to ensure the necessary legitimacy within the South African context.

The PGDIR is the first step toward the process of professionalisation of integrated reporting.

Research and advocacy

The ALCRL is pursuing research into the area of integrated reporting for two main reasons: the first is to establish itself as a credible international thought leader on integrated reporting. The second reason is to establish a body of knowledge that will support the integrated reporting curriculum within the PGDIR course.

The ALCRL is part of an international network of academic and other organisations. These pre-existing relationships will be utilised to advance its integrated reporting practice.

The ALCRL will also encourage PGDIR students to enrol in master's and PhD programmes to advance research into integrated reporting.

Institutional arrangement within UP

The field of integrated reporting implies a multidisciplinary approach. If one considers the practice of integrated reporting as per the International Integrated Reporting Council's discussion paper, it becomes clear that key professions such as accounting, corporate communications, business management, law, information technology and related fields will play a crucial role in the practice of integrated reporting. Therefore, it is envisaged that integrated reporting practice at the ALCRL will be multidisciplinary in nature, effectively aiming towards a transdisciplinary field.

PwC sponsorship

As a proud sponsor of the PGDIR, PwC also offers technical and professional support in advancing the field of integrated reporting at the ALCRL. (Please note that this document is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.)

PwC helps organisations and individuals create the value they're looking for. We're a member of the PwC network of firms in 158 countries, with close to 169 000 people. We're committed to delivering quality in assurance, tax and advisory services. PwC refers to the South African member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Visit www.pwc.co.za for further details.

Subject areas within the PGDIR

Course	Description	Credits	Link to integrated reporting
Strategic Management	Strategic Management analyses the combination of competitive strategies and business approaches that organisations can employ to satisfy customer needs, achieve organisational objectives and compete successfully in a dynamic business environment.	20	The formulation of strategy to address risks and opportunities enjoys a strong emphasis within integrated reporting.
Contemporary Management and Leadership	The purpose of the module is to develop the management and leadership skills of students so that they can make effective decisions where, amongst others, sustainability, ethics, motivation, innovation and change aspects of a typical business enterprise are concerned.	20	An understanding of contemporary management concerns such as sustainability and ethics are crucial elements of integrated reporting.
Strategic Communications Management	The objective of this module is to conceptualise the role of corporate communication in the strategic decision-making process. It also addresses the overlapping and complementary areas of communication management with other fields of study in the management sciences.	20	Management of stakeholder relationships and the engagement of stakeholders is an integral part of the integrated reporting process. Strategic communication management therefore plays an important role.