

University of Pretoria Yearbook 2021

Ethics and financial reporting 889 (GID 889)

Qualification	Postgraduate
Faculty	Gordon Institute of Business Science
Module credits	9.00
NQF Level	09
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Gordon Institute of Business Science
Period of presentation	Semester 1

Module content

This elective will help you learn about instrumental rationales for responsible behaviour including financial justifications, as well as fundamental concepts including power, legitimacy, stakeholders, human rights, sustainability, and basic ethical positions, as well as characteristic ethical problems and power-political dilemmas of the financial industry and beyond. Students also learn about benchmarks of corporate performance on non-financial measures including sustainability ratings, international principles and standards.

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