

University of Pretoria Yearbook 2021

Providing assurance on integrated reports – Legislative framework 791 (OBS 791)

Qualification	Postgraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	20.00
NQF Level	08
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Business Management
Period of presentation	Semester 2

Module content

This module will focus on the role and responsibility of auditors for the review of Integrated Reporting process and the control environment. To gain a strong understanding of assurance processes and the ability to apply AA1000AP and AA100AS principles in the context of regulatory and statutory requirements. To impart required competence to understand materiality from identification and prioritisation and to become a credible assurance practitioner – including basic interviewing techniques, reporting on findings and monitoring corrective action.

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