AFRICAN VIRTUAL INSTITUTE OF ACCOUNTANCY

Integrated Reporting

BEYOND THE NUMBERS

Understand the information behind organisational performance, risk and long-term value.

TWO MICRO BADGES IN THIS PROGRAMME

01

Introduction to Integrated Reporting

Understand how organisations create and communicate value

02

Introduction to Sustainability Reporting

Understand ESG, sustainability and reporting requirements

2 Badges STACKABLE	**4–6 weeks** ESTIMATED	**Online** SELF-PACED	**Accounting, Finance & Business** PROFESSIONALS

Understand the information beyond the numbers.

AVIA PROGRAMME RATE

R2,400

SAVE R600

01 Why this programme?

Financial information tells only part of the story.

Financial statements provide important information about an organisation, but they do not tell the whole story. Organisations increasingly need to understand and report on information relating to sustainability, climate, employees, governance, ethics, stakeholders, risk and opportunities.

This programme gives you a practical foundation in Integrated Reporting and Sustainability Reporting, helping you understand how broader organisational information connects to financial performance, decision-making and long-term value.

You won't be expected to become a sustainability specialist.
Instead, you will develop the knowledge to understand reporting requirements, interpret non-financial information and engage more confidently with reporting, finance, risk, governance and sustainability teams.

02 Your learning journey

Two Micro Badges, designed to build your knowledge progressively.

01

Introduction to Integrated Reporting

2–3 WEEKS

Understand how organisations create and communicate value.

Explore the purpose and principles of Integrated Reporting and understand how financial and non-financial information come together to explain an organisation's performance and value creation.

02

Introduction to Sustainability Reporting

2–3 WEEKS

Understand ESG, sustainability and reporting requirements.

Build a practical understanding of sustainability reporting and the frameworks used to communicate environmental, social and governance information.

The programme takes you from understanding how organisations create value to understanding how sustainability-related information is measured, managed and communicated.

THE RESULT

Understand → Interpret → Connect → Apply

By the end of the programme, you will have a practical foundation for understanding non-financial information and its role in organisational reporting, decision-making and long-term value creation.

03 What will you be able to do?

By completing the programme, you will be able to:

- ✓ Explain the purpose and importance of Integrated Reporting and Sustainability Reporting.
- ✓ Explain the Six Capitals and their relationship to value creation.
- ✓ Interpret key elements of an Integrated Report.
- ✓ Identify the role of frameworks and standards including GRI, IFRS S1 and IFRS S2.
- ✓ Apply materiality concepts to reporting scenarios.
- ✓ Engage more confidently with finance, reporting, sustainability, risk and governance teams.
- ✓ Understand how financial and non-financial information connect.
- ✓ Understand integrated thinking, connectivity and materiality.
- ✓ Understand key sustainability and ESG reporting concepts.
- ✓ Understand how organisations identify and communicate sustainability-related risks and opportunities.
- ✓ Understand the role of governance, performance measurement, assurance and communication in sustainability reporting.
- ✓ Apply reporting concepts to practical business scenarios.

04 Who is this for?

This programme is for professionals who need to understand the broader information organisations use to communicate performance, risk, impact and value. It is particularly suited to:

Accounting practitioners | Finance officers | Management accountants | Financial reporting professionals | Sustainability and ESG practitioners | Governance & compliance professionals | Internal audit personnel | Risk professionals | Business managers | Public sector professionals | Reporting and data professionals | Professionals involved in integrated or sustainability reporting

You don't need to be a sustainability specialist.
The programme is designed to make integrated and sustainability reporting concepts accessible, practical and relevant to professionals working across the organisation.

MICRO BADGE 01 Estimated 2–3 weeks

Introduction to Integrated Reporting

Understand how organisations create and communicate value.

Explore the purpose and principles of Integrated Reporting and understand how financial and non-financial information come together to explain an organisation's performance and value creation.

YOU WILL EXPLORE

The Six Capitals	Integrated thinking	Materiality
Connectivity	The business model	The South African reporting context

THE PRACTICAL TAKEAWAY

You will understand how organisations use financial and non-financial information to explain how they create, preserve or erode value over time.

MICRO BADGE 02 Estimated 2–3 weeks

Introduction to Sustainability Reporting

Understand ESG, sustainability and reporting requirements.

Build a practical understanding of sustainability reporting and the frameworks used to communicate environmental, social and governance information.

YOU WILL EXPLORE

GRI	IFRS S1	IFRS S2	Integrated Reporting
Materiality	Climate-related risks	Performance measurement	Assurance

THE PRACTICAL TAKEAWAY

You will be able to understand key sustainability reporting requirements and contribute more confidently to conversations about ESG information, risks, opportunities and disclosures.

05 What do I need before I start?

ENTRY REQUIREMENTS

- National Senior Certificate (Grade 12) or equivalent qualification.
- Basic knowledge of accounting or business principles.

RECOMMENDED EXPERIENCE

Experience working with organisational reporting or financial information is beneficial, but the programme is designed to provide a practical foundation.

The programme is particularly relevant to professionals working in areas such as:

Accounting | Finance | Reporting | Risk | Governance | Compliance | Sustainability | Audit | Business Management

06 How will you learn?

The programme combines flexible online learning with practical application.

Self-paced online

Work through the material at a time and place that suits your schedule.

Short videos

Facilitators explain key concepts and demonstrate practical applications.

Workplace examples

Connect reporting concepts to situations and decisions you encounter at work.

Knowledge checks

Test your understanding as you progress through the programme.

Practical application

Activities and assessments help you apply concepts to workplace scenarios.

Tutor on Call

Set times when you can call a tutor with your questions.

07 How will you be assessed?

For each Micro Badge, you will complete:

A

Multiple-choice assessments

Check your understanding of core concepts as you progress.

B

Essay-type assessments / assignments

Explain and apply concepts in your own words.

The assessments are designed to test not only what you know, but your ability to understand and apply reporting concepts in practical situations.

08 What will you receive?

01 02 →

- ✓ A digital **Micro Badge** for each Micro Badge you successfully complete.
- ✓ A **Integrated Reporting Micro Certificate** on successful completion of all programme requirements.

09 Your investment

Two Micro Badges. One complete learning journey.

FULL PROGRAMME	AVIA PROGRAMME RATE	
~~R3,000~~	R2,400	SAVE R600

Complete the full two-badge journey and build your understanding progressively — from Integrated Reporting and value creation to sustainability reporting, ESG information and disclosure requirements.

TWO BADGES. ONE JOURNEY.

Know the information beyond the numbers.

Build the knowledge to understand, interpret and engage with the broader information shaping organisational performance, risk and long-term value. Enrol now and build your reporting capability.

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