

# 2017 FINANCIAL ACCOUNTING 101

Department of Accounting | Faculty of Economic and Management Sciences | University of Pretoria

## Senior Lecturer

**Mr Kyle Lambourn** CA(SA)

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### Consulting:

Monday 11:30 - 12:20  
Tuesday 13:30 - 14:20  
Thursday 13:30 - 14:20

## Prescribed Material

### FRK 101:

1. Introduction to Accounting (LM Venter) 2017
2. Introduction to Accounting: Workbook (LM Venter) 2017

### FRK 100:

3. Building Blocks for Financial Accounting 7<sup>th</sup> Edition (Joubert, Leith & Roode) 2017
4. Financial Reporting for Entities 7<sup>th</sup> Edition (Joubert, Leith & Roode) 2017

## FRK Course Outline

Semester 1	Semester 2
FRK101	FRK100
+ FRK100 Year Test 2	+ FRK100 Exam

The FRK101 module includes FRK100 - do not register for FRK100 as well.

## Proposed Assessment Dates

Class Tests	Dates
Class Test 1	Fri 17 February
Class Test 2	Fri 3 March
Class Test 3	Fri 10 March
Class Test 4	Fri 21 April
Class Test 5	Fri 5 May

Year Tests	Dates & Venues
Year Test 1	Wed 22 March [IT 2 - 23]
Year Test 2	Tues 23 May [IT 4 - 1]
Year Test 2 (FRK 100)	Mon 29 May [Cent]

**NB!** FRK test dates receive priority in all cases where these dates clash with the test dates of other subjects. It is your own responsibility to make timeous arrangements with the lecturers of the other subjects when clashes exist.

## Additional Assessments

- ✗ Class attendance
- ✗ Homework & Assignments
- ✗ Online assessments
- ✗ Online multiple choice questionnaires ("MCQs")
- ✗ Unprepared tests

**NB!** Class attendance is compulsory for FRK101 and a class register will be kept. It is your responsibility to ensure that you sign the class register on a daily basis. Class attendance will count towards your progress mark. Exam entrance for FRK100 can be denied if your class attendance is unsatisfactory.

## Progress Marks

A combined FRK101 & FRK100 progress mark will be used to determine your eligibility to write the FRK100 final examination.

This progress mark may count up to a maximum of 50% towards your final mark. This principle may be adjusted in the event of unforeseen circumstances outside the control of the university.

The exact formulas for the calculation of the progress and final marks will be communicated.

## Class Timetable

	M	T	W	T	F
07:30				IT	HB
08:20				2 - 24	4 - 1
08:30	HB	HB		IT	HB
09:20	4 - 6	4 - 15		2 - 24	4 - 1
09:30	HB				
10:20	4 - 6				
10:30					
11:20					
11:30		IT			
12:20		2 - 24			
12:30	HB				
13:20	4 - 13				
13:30	HB				
14:20	4 - 13				
14:30					
15:20					
15:30					
16:20					