

## University of Pretoria Yearbook 2016

## Financial accounting 143 (FRK 143)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	8.00
Programmes	BCom (M) Four-year programme
	BSc Extended programme - Mathematical Sciences
Service modules	Faculty of Natural and Agricultural Sciences
Prerequisites	FRK 133; Only available to the BCom Four-year programme
Contact time	4 lectures per week, Foundation Course, MAMELODI
Language of tuition	English
Academic organisation	Accounting
Period of presentation	Semester 2

## Module content

Accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; preparing the financial statements of a sole proprietorship; the accounting framework.

The information published here is subject to change and may be amended after the publication of this information. The **General Regulations** (**G Regulations**) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the **General Rules** section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.