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# University of Pretoria Yearbook 2018

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## Financial accounting 143 (FRK 143)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	8.00
<b>Programmes</b>	<a href="#">BCom Extended programme</a> <a href="#">BSc Extended programme - Mathematical Sciences</a>
<b>Service modules</b>	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	FRK 133; Only available to the BCom Four-year programme
<b>Contact time</b>	3 tutorials per week, 4 lectures per week, Foundation Course
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Accounting
<b>Period of presentation</b>	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.

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