



University of Pretoria Yearbook 2019

Financial accounting 311 (FRK 311)

Qualification Undergraduate

Faculty [Faculty of Economic and Management Sciences](#)

Module credits 20.00

Programmes [BCom](#)

[BCom Financial Sciences](#)

[BCom Informatics Information Systems](#)

[BCom Investment Management](#)

[BCom Law](#)

[BCom Statistics](#)

Service modules Faculty of Engineering, Built Environment and Information Technology

Prerequisites FRK 211, 221 and INF 281

Contact time 4 lectures per week

Language of tuition Separate classes for Afrikaans and English

Department Accounting

Period of presentation Semester 1

Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of International Financial Reporting Standards (IFRS) relating to the following: income taxes; property, plant and equipment; impairment; non-current assets held for sale; intangible assets; investment property; borrowing costs; leases; accounting policies; changes in accounting estimates and errors; segment reporting; certain aspects of financial instruments.

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