



University of Pretoria Yearbook 2020

Financial accounting 143 (FRK 143)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	8.00
Programmes	BCom Extended 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	3 tutorials per week, 4 lectures per week, Foundation Course
Language of tuition	Module is presented in English
Department	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.

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