

# University of Pretoria Yearbook 2021

## Financial accounting 122 (FRK 122)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	Faculty of Economic and Management Sciences
<b>Module credits</b>	12.00
<b>NQF Level</b>	05
<b>Programmes</b>	BCom
	BCom Agribusiness Management
	BCom Business Management
	BCom Econometrics
	BCom Economics
	BCom Human Resource Management
	BCom Informatics Information Systems
	BCom Law
	BCom Marketing Management
	BCom Statistics and Data Science
	BCom Supply Chain Management
	BIT Information Systems
	BSc Information and Knowledge Systems
	LLB
	BConSci Clothing Retail Management
	BConSci Food Retail Management
	BConSci Hospitality Management
	BScAgric Agricultural Economics and Agribusiness Management
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
	Faculty of Law
	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	FRK 111 GS or FRK 133, FRK 143
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Module is presented in English



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**Department** Accounting

**Period of presentation** Semester 2

**Module content**

Budgeting, payroll accounting, taxation – income tax and an introduction to other types of taxes, credit and the new Credit Act, insurance, accounting for inventories (focus on inventory and the accounting entries, not calculations), interpretation of financial statements.

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