



# University of Pretoria Yearbook 2021

## Financial accounting 121 (FRK 121)

**Qualification** Undergraduate

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

**Module credits** 12.00

**NQF Level** 05

**Programmes** [BCom](#)

[BCom Financial Sciences](#)

[BCom Informatics Information Systems](#)

[BCom Investment Management](#)

[BCom Law](#)

[BCom Statistics and Data Science](#)

[BEd Senior Phase and Further Education and Training Teaching](#)

[BIT Information Systems](#)

[BSc extended programme - Biological and Agricultural Sciences](#)

**Service modules** Faculty of Engineering, Built Environment and Information Technology

Faculty of Education

Faculty of Natural and Agricultural Sciences

**Prerequisites** FRK 111 GS

**Contact time** 4 lectures per week

**Language of tuition** Module is presented in English

**Department** Accounting

**Period of presentation** Semester 2

### Module content

Property, plant and equipment; intangible assets; inventories; liabilities; presentation of financial statements; enterprises without profit motive; partnerships; companies; close corporations; cash flow statements; analysis and interpretation of financial statements.

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Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.