



University of Pretoria Yearbook 2021

Financial accounting 122 (FRK 122)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	12.00
NQF Level	05
Programmes	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
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Law Faculty of Natural and Agricultural Sciences
Prerequisites	FRK 111 GS or FRK 133, FRK 143
Contact time	4 lectures per week
Language of tuition	Module is presented in English



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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