



University of Pretoria Yearbook 2021

Financial accounting 311 (FRK 311)

Qualification Undergraduate

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

Module credits 20.00

NQF Level 07

Service modules Faculty of Engineering, Built Environment and Information Technology

Prerequisites FRK 211, 221 and INF 281

Language of tuition Module is presented in 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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