



University of Pretoria Yearbook 2022

Business accounting 300 (BAC 300)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
NQF Level	07
Programmes	BCom (Informatics) Information Systems BCom (Law) BCom (Statistics and Data Science) BCom BCom (Financial Sciences)
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Law Faculty of Natural and Agricultural Sciences
Prerequisites	BAC 200
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

BAC 300 includes both company and complex group company statements and the outcome of BAC 300 is: To use a conceptual understanding of comprehensive and integrated foundational knowledge of International Financial Reporting Standards (IFRS), basic foundational knowledge of IFRS for small and medium-sized enterprises (IFRS for SMEs) and basic foundational knowledge of Generally Recognised Accounting Practice (GRAP), in order to proficiently prepare, present and interpret company and complex group company financial statements in an unfamiliar business context and to propose appropriate solutions with compelling justification to solve financial problems in an ethical manner.

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