

# University of Pretoria Yearbook 2022

## Financial accounting 111 (FRK 111)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	Faculty of Economic and Management Sciences
<b>Module credits</b>	10.00
<b>NQF Level</b>	05
<b>Programmes</b>	BCom (Agribusiness Management)
	BCom (Informatics) Information Systems
	BCom (Law)
	BCom (Statistics and Data Science)
	BCom
	BCom (Business Management)
	BCom (Econometrics)
	BCom (Economics)
	BCom (Financial Sciences)
	BCom (Human Resource Management)
	BCom (Investment Management)
	BCom (Marketing Management)
	BCom (Supply Chain Management)
	BEd (Senior Phase and Further Education and Training Teaching)
	BIT (Information Systems)
	LLB
	BConSci (Clothing Retail Management)
	BConSci (Food Retail Management)
	BConSci (Hospitality Management)
	BSc (Applied Mathematics)
	BSc (Mathematics)
	BSc extended programme - Biological and Agricultural Sciences
	BSc extended programme - Mathematical Sciences
	BScAgric (Agricultural Economics and Agribusiness Management)

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<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
	Faculty of Education
	Faculty of Law
	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Accounting
<b>Period of presentation</b>	Semester 1

### Module content

The nature and function of accounting; the development of accounting; financial position; financial result; the recording process; processing of accounting data; treatment of VAT; elementary income statement and balance sheet; flow of documents; accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; financial statements of a sole proprietorship; the accounting framework.

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