



University of Pretoria Yearbook 2022

Financial accounting 121 (FRK 121)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	12.00
NQF Level	05
Programmes	BCom (Informatics) Information Systems BCom (Law) BCom (Statistics and Data Science) BCom BCom (Financial Sciences) BCom (Investment Management) 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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