



# University of Pretoria Yearbook 2016

## Financial accounting 121 (FRK 121)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	Faculty of Economic and Management Sciences
<b>Module credits</b>	12.00
<b>Programmes</b>	BAdmin Public Management BCom Economic and Management Sc BCom Financial Sciences BCom Informatics: Information Systems BCom Investment Management BCom Law BCom Statistics BEd Senior Phase and Further Education and Training Teaching BConsumer Science Clothing: Retail Management BConsumer Science Foods: Retail Management BConsumer Science Hospitality Management BSc Extended programme - Biological and Agricultural Sciences BScAgric Agricultural Economics: Agribusiness Management
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology Faculty of Education Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	FRK 111 GS
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Accounting
<b>Period of presentation</b>	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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