



University of Pretoria Yearbook 2016

Financial accounting 122 (FRK 122)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	12.00
Programmes	BAdmin Public Management BCom Agribusiness Management BCom Business Management BCom Communication Management BCom Econometrics BCom Economic and Management Sc BCom Economics BCom Entrepreneurship BCom Human Resource Management BCom Informatics: Information Systems BCom Law BCom Marketing Management BCom Option: Supply Chain Management BCom Recreation and Sports Management BCom Statistics BIT Information Technology BSc Information Technology Information and Knowledge Systems BSc(Computer Science) Computer Science
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Law Faculty of Natural and Agricultural Sciences
Prerequisites	FRK 111 GS or FRK 133, FRK 143
Contact time	4 lectures per week
Language of tuition	Both Afr and Eng
Academic organisation	Accounting



Period of presentation Semester 2

Module content

Budgeting, payroll accounting, taxation – income tax and an introduction to other types of taxes, credit and the new Credit Act, insurance, accounting for inventories (focus on inventory and the accounting entries, not calculations), interpretation of financial statements.

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