

University of Pretoria Yearbook 2017

Financial accounting 221 (FRK 221)

Qualification Undergraduate

Faculty [Faculty of Economic and Management Sciences](#)

Module credits 16.00

Programmes [BCom](#)

[BCom Financial Sciences](#)

[BCom Informatics Information Systems](#)

[BCom Investment Management](#)

[BCom Law](#)

[BCom Statistics](#)

[BEd Senior Phase and Further Education and Training Teaching](#)

Service modules Faculty of Engineering, Built Environment and Information Technology

Faculty of Education

Prerequisites FRK 211 GS

Contact time 4 lectures per week

Language of tuition Separate classes for Afrikaans and English

Academic organisation Accounting

Period of presentation Semester 2

Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of Statements of Generally Accepted Accounting Practice relating to the following: employee benefits; the effects of changes in foreign exchange rates; accounting policies; earnings per share; cash flow statements; interests in joint ventures. Branch accounting. Introduction to consolidations, including basic consolidation techniques for both wholly-owned and partly-owned subsidiaries. Introduction to public sector accounting.

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