



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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