



University of Pretoria Yearbook 2017

Financial accounting 321 (FRK 321)

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| Qualification | Undergraduate |
| Faculty | Faculty of Economic and Management Sciences |
| Module credits | 20.00 |
| Programmes | BCom BCom Financial Sciences BCom Informatics Information Systems BCom Investment Management BCom Law BCom Statistics |
| Service modules | Faculty of Engineering, Built Environment and Information Technology |
| Prerequisites | FRK 311 GS and INF 281 |
| 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: the effects of changes in foreign exchange rates; earnings per share; related party disclosure; associates. Complex consolidation issues, including intra-group transactions; dividends; preference shares; revaluations; horizontal, vertical and mixed groups; insolvent subsidiaries; change of interest; consolidated cashflow statement.

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