



University of Pretoria Yearbook 2018

Financial accounting 211 (FRK 211)

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 111 and FRK 121 or FRK 100/101
Contact time	4 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Department	Accounting
Period of presentation	Semester 1

Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of the Companies Act, the Framework and Statements of Generally Accepted Accounting Practice relating to the following: presentation of financial statements; revenue; investments; provisions, contingent liabilities and contingent assets; events after the balance sheet date; inventories; income taxes; leases; property, plant and equipment; impairment of assets; intangible assets; investment property, changes in accounting estimates and errors; introduction to financial instruments.

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