



# University of Pretoria Yearbook 2019

## Financial accounting 121 (FRK 121)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	12.00
<b>Programmes</b>	<a href="#">BCom</a> <a href="#">BCom Financial Sciences</a> <a href="#">BCom Informatics Information Systems</a> <a href="#">BCom Investment Management</a> <a href="#">BCom Law</a> <a href="#">BCom Statistics</a> <a href="#">BEd Senior Phase and Further Education and Training Teaching</a> <a href="#">BSc Extended programme - Biological and Agricultural Sciences</a> <a href="#">BScAgric Agricultural Economics and Agribusiness Management</a>
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology Faculty of Education Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	FRK 111 GS
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Accounting
<b>Period of presentation</b>	Semester 2

### Module content

Property, plant and equipment; intangible assets; inventories; liabilities; presentation of financial statements; enterprises without profit motive; partnerships; companies; close corporations; cash flow statements; analysis and interpretation of financial statements.

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