



University of Pretoria Yearbook 2019

Financial accounting 321 (FRK 321)

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
Department	Accounting
Period of presentation	Semester 2

Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of International Financial Reporting Standards (IFRS) 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 cash flow statement.

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.