

# University of Pretoria Yearbook 2020

## Financial accounting 111 (FRK 111)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	Faculty of Economic and Management Sciences
<b>Module credits</b>	10.00
<b>Programmes</b>	<p>BCom</p> <p>BCom Agribusiness Management</p> <p>BCom Business Management</p> <p>BCom Econometrics</p> <p>BCom Economics</p> <p>BCom Financial Sciences</p> <p>BCom Human Resource Management</p> <p>BCom Informatics Information Systems</p> <p>BCom Investment Management</p> <p>BCom Law</p> <p>BCom Marketing Management</p> <p>BCom Statistics</p> <p>BCom Statistics and Data Science</p> <p>BCom Supply Chain Management</p> <p>BEd Senior Phase and Further Education and Training Teaching</p> <p>BIT Information Systems</p> <p>LLB</p> <p>BConSci Clothing Retail Management</p> <p>BConSci Food Retail Management</p> <p>BConSci Hospitality Management</p> <p>BSc Applied Mathematics</p> <p>BSc Extended programme - Biological and Agricultural Sciences</p> <p>BSc Extended programme - Mathematical Sciences</p> <p>BSc Mathematics</p> <p>BScAgric Agricultural Economics and Agribusiness Management</p>

---

<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
	Faculty of Education
	Faculty of Law
	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	No prerequisites.
<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 1

### Module content

The nature and function of accounting; the development of accounting; financial position; financial result; the recording process; processing of accounting data; treatment of VAT; elementary income statement and balance sheet; flow of documents; accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; financial statements of a sole proprietorship; the accounting framework.

---

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.