



# University of Pretoria Yearbook 2020

## Financial accounting 221 (FRK 221)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	16.00
<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="#">BCom Statistics and Data Science</a> <a href="#">BEd Senior Phase and Further Education and Training Teaching</a> <a href="#">BIT Information Systems</a>
<b>Service modules</b>	<a href="#">Faculty of Engineering, Built Environment and Information Technology</a> <a href="#">Faculty of Education</a>
<b>Prerequisites</b>	FRK 211 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

Preparation and presentation of company annual financial statements in compliance with the requirements of Statements of Generally Accepted Accounting Practice relating to the following: employee benefits; the effects of changes in foreign exchange rates; accounting policies; earnings per share; cash flow statements; interests in joint ventures. Branch accounting. Introduction to consolidations, including basic consolidation techniques for both wholly-owned and partly-owned subsidiaries. Introduction to public sector accounting.

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