



# University of Pretoria Yearbook 2020

## Financial accounting 311 (FRK 311)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	20.00
<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>
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
<b>Prerequisites</b>	FRK 211, 221 and INF 281
<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

Preparation and presentation of company annual financial statements in compliance with the requirements of International Financial Reporting Standards (IFRS) relating to the following: income taxes; property, plant and equipment; impairment; non-current assets held for sale; intangible assets; investment property; borrowing costs; leases; accounting policies; changes in accounting estimates and errors; segment reporting; certain aspects of financial instruments.

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