



University of Pretoria Yearbook 2021

Business accounting 300 (BAC 300)

Qualification Undergraduate

Faculty [Faculty of Economic and Management Sciences](#)

Module credits 40.00

NQF Level 07

Programmes [BCom](#)

[BCom Financial Sciences](#)

[BCom Informatics Information Systems](#)

[BCom Investment Management](#)

[BCom Law](#)

[BCom Statistics and Data Science](#)

Service modules Faculty of Engineering, Built Environment and Information Technology

Faculty of Law

Faculty of Natural and Agricultural Sciences

Prerequisites BAC 200

Contact time 4 lectures per week

Language of tuition Module is presented in English

Department Accounting

Period of presentation Year

Module content

BAC 300 includes both company and complex group company statements and the outcome of BAC 300 is: To use a conceptual understanding of comprehensive and integrated foundational knowledge of International Financial Reporting Standards (IFRS), basic foundational knowledge of IFRS for small and medium-sized enterprises (IFRS for SMEs) and basic foundational knowledge of Generally Recognised Accounting Practice (GRAP), in order to proficiently prepare, present and interpret company and complex group company financial statements in an unfamiliar business context and to propose appropriate solutions with compelling justification to solve financial problems in an ethical manner.

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