

University of Pretoria Yearbook 2021

Financial accounting 211 (FRK 211)

Qualification Undergraduate

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

Module credits 16.00

NQF Level 06

Service modules Faculty of Engineering, Built Environment and Information Technology

Faculty of Education

Prerequisites FRK 111 and FRK 121 or FRK 100/101

Language of tuition Module is presented in English

Department Accounting

Period of presentation Semester 1

Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of the Companies Act, the Framework and Statements of Generally Accepted Accounting Practice relating to the following: presentation of financial statements; revenue; investments; provisions, contingent liabilities and contingent assets; events after the balance sheet date; inventories; income taxes; leases; property, plant and equipment; impairment of assets; intangible assets; investment property, changes in accounting estimates and errors; introduction to financial instruments.

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