



University of Pretoria Yearbook 2021

Financial accounting 121 (FRK 121)

Qualification Undergraduate

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

Module credits 12.00

NQF Level 05

Programmes [BCom](#)

[BCom Financial Sciences](#)

[BCom Informatics Information Systems](#)

[BCom Investment Management](#)

[BCom Law](#)

[BCom Statistics and Data Science](#)

[BEd Senior Phase and Further Education and Training Teaching](#)

[BIT Information Systems](#)

[BSc extended programme - Biological and Agricultural Sciences](#)

Service modules Faculty of Engineering, Built Environment and Information Technology

Faculty of Education

Faculty of Natural and Agricultural Sciences

Prerequisites FRK 111 GS

Contact time 4 lectures per week

Language of tuition Module is presented in English

Department Accounting

Period of presentation Semester 2

Module content

Property, plant and equipment; intangible assets; inventories; liabilities; presentation of financial statements; enterprises without profit motive; partnerships; companies; close corporations; cash flow statements; analysis and interpretation of financial statements.

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