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# University of Pretoria Yearbook 2021

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## Financial accounting 211 (FRK 211)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	16.00
<b>NQF Level</b>	06
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology Faculty of Education
<b>Prerequisites</b>	FRK 111 and FRK 121 or FRK 100/101
<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 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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