



University of Pretoria Yearbook 2021

Financial accounting 321 (FRK 321)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	20.00
NQF Level	07
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	FRK 311 GS and INF 281
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Semester 2

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: the effects of changes in foreign exchange rates; earnings per share; related party disclosure; associates. Complex consolidation issues, including intra-group transactions; dividends; preference shares; revaluations; horizontal, vertical and mixed groups; insolvent subsidiaries; change of interest; consolidated cash flow statement.

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