

# University of Pretoria Yearbook 2016

## Financial accounting 111 (FRK 111)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	Faculty of Economic and Management Sciences
<b>Module credits</b>	10.00
<b>Programmes</b>	BAdmin Public Management
	BCom Agribusiness Management
	BCom Business Management
	BCom Communication Management
	BCom Econometrics
	BCom Economic and Management Sc
	BCom Economics
	BCom Entrepreneurship
	BCom Financial Sciences
	BCom Human Resource Management
	BCom Informatics: Information Systems
	BCom Investment Management
	BCom Law
	BCom Marketing Management
	BCom Option: Supply Chain Management
	BCom Recreation and Sports Management
	BCom Statistics
	BEEd Senior Phase and Further Education and Training Teaching
	BIT Information Technology
	BSc Information Technology Information and Knowledge Systems
	BSc(Computer Science) Computer Science
	BConsumer Science Clothing: Retail Management
	BConsumer Science Foods: Retail Management
	BConsumer Science Hospitality Management
	BSc Extended programme - Biological and Agricultural Sciences

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BScAgric Agricultural Economics: Agribusiness Management

<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
	Faculty of Education
	Faculty of Law
	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Accounting
<b>Period of presentation</b>	Semester 1

**Module content**

The nature and function of accounting; the development of accounting; financial position; financial result; the recording process; processing of accounting data; treatment of VAT; elementary income statement and balance sheet; flow of documents; accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; financial statements of a sole proprietorship; the accounting framework.

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