

# University of Pretoria Yearbook 2016

## Financial accounting 121 (FRK 121)

**Qualification** Undergraduate

**Faculty** Faculty of Economic and Management Sciences

**Module credits** 12.00

**Programmes** BAdmin Public Management

BCom Economic and Management Sc

BCom Financial Sciences

BCom Informatics: Information Systems

BCom Investment Management

BCom Law

BCom Statistics

BEd Senior Phase and Further Education and Training Teaching

BConsumer Science Clothing: Retail Management

BConsumer Science Foods: Retail Management

BConsumer Science Hospitality Management

BSc Extended programme - Biological and Agricultural Sciences

BScAgric Agricultural Economics: Agribusiness Management

**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** Both Afr and Eng

**Academic organisation** 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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