

University of Pretoria Yearbook 2016

Financial accounting 122 (FRK 122)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	12.00
Programmes	BAdmin Public Management
	BCom Agribusiness Management
	BCom Business Management
	BCom Communication Management
	BCom Econometrics
	BCom Economic and Management Sc
	BCom Economics
	BCom Entrepreneurship
	BCom Human Resource Management
	BCom Informatics: Information Systems
	BCom Law
	BCom Marketing Management
	BCom Option: Supply Chain Management
	BCom Recreation and Sports Management
	BCom Statistics
	BIT Information Technology
	BSc Information Technology Information and Knowledge Systems
	BSc(Computer Science) Computer Science
Service modules	Faculty of Engineering, Built Environment and Information Technology
	Faculty of Law
	Faculty of Natural and Agricultural Sciences
Prerequisites	FRK 111 GS or FRK 133, FRK 143
Contact time	4 lectures per week
Language of tuition	Both Afr and Eng
Academic organisation	Accounting



Period of presentation Semester 2

Module content

Budgeting, payroll accounting, taxation – income tax and an introduction to other types of taxes, credit and the new Credit Act, insurance, accounting for inventories (focus on inventory and the accounting entries, not calculations), interpretation of financial statements.

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