

Universiteit van Pretoria Jaarboek 2016

Financial accounting 863 (GIA 863)

Kwalifikasie	Nagraads
Fakulteit	Gordon Institute of Business Science
Modulekrediete	9.00
Kontaktyd	28 kontakure per 3 weke siklus
Onderrigtaal	Engels
Akademiese organisasie	Gordon Institute of Bus Sci
Aanbiedingstydperk	Semester 1

Module-inhoud

* Hierdie module word slegs in Engels aangebied.

This module is designed to equip participants with the necessary skills to analyse and interpret financial information. An overview of the preparation of simple financial statements serves as the basis for understanding the uses and limitations of the financial reports that companies prepare for shareholders and other external agencies. Topics dealt with in-depth include the contents of financial reports, ratio analysis and cash flow analysis, in addition to specific techniques developed for prediction of financial failure and vulnerability to takeover. Actual financial statements are analysed, and participants are expected to be familiar with real cases in the current financial press. You will become familiar with how financial statements such as balance sheets, income statements, and cash flow statements are structured. Various methods of critically evaluating them in order to make conclusions about the company's financial strength or weakness, and future possibilities such as financial failure or the probability of takeover will be discussed.

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die [Algemene Regulasies \(G Regulasies\)](#) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertroud met hierdie regulasies sowel as met die inligting vervat in die [Algemene Reëls](#) sal wees. Onkunde betreffende hierdie regulasies en reëls sal nie as 'n verskoning by oortreding daarvan aangebied kan word nie.