

University of Pretoria Yearbook 2017

Financial accounting 121 (FRK 121)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	12.00
Programmes	BAdmin Public Management
	BCom
	BCom Financial Sciences
	BCom Informatics Information Systems
	BCom Investment Management
	BCom Law
	BCom Statistics
	BEd Senior Phase and Further Education and Training Teaching
	BConSci Hospitality Management
	BSc Extended programme - Biological and Agricultural Sciences
	BScAgric Agricultural Economics and 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	Separate classes for Afrikaans and English
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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familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.