

University of Pretoria Yearbook 2017

Financial accounting 133 (FRK 133)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	8.00
Programmes	BCom Extended programme BSc Extended programme - Mathematical Sciences
Service modules	Faculty of Natural and Agricultural Sciences
Prerequisites	Only available to the BCom Four-year programme
Contact time	MAMELODI, Foundation Course, 4 lectures per week
Language of tuition	Module is presented in English
Academic organisation	Accounting
Period of presentation	Semester 1

Module content

The nature and function of accounting; the development of accounting; financial position; financial performance; flow of documents; the recording process; processing of accounting data; treatment of VAT; elementary statement of comprehensive income (income statement) and statement of financial position (balance sheet).

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