

# University of Pretoria Yearbook 2017

## Financial accounting 221 (FRK 221)

**Qualification** Undergraduate

**Faculty** [Faculty of Economic and Management Sciences](#)

**Module credits** 16.00

**Programmes** [BCom](#)

[BCom Financial Sciences](#)

[BCom Informatics Information Systems](#)

[BCom Investment Management](#)

[BCom Law](#)

[BCom Statistics](#)

[BEd Senior Phase and Further Education and Training Teaching](#)

**Service modules** Faculty of Engineering, Built Environment and Information Technology

Faculty of Education

**Prerequisites** FRK 211 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

Preparation and presentation of company annual financial statements in compliance with the requirements of Statements of Generally Accepted Accounting Practice relating to the following: employee benefits; the effects of changes in foreign exchange rates; accounting policies; earnings per share; cash flow statements; interests in joint ventures. Branch accounting. Introduction to consolidations, including basic consolidation techniques for both wholly-owned and partly-owned subsidiaries. Introduction to public sector accounting.

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