



Universiteit van Pretoria Jaarboek 2017

Finansiële Rekeningkunde 701 (FRK 701)

Kwalifikasie	Nagraads
Fakulteit	Fakulteit Ekonomiese en Bestuurswetenskappe
Modulekrediete	40.00
Voorvereistes	Geen voorvereistes.
Onderrigtaal	Aparte klasse vir Engels en Afrikaans
Akademiese organisasie	Rekeningkunde
Aanbiedingstydperk	Jaar

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Financial Accounting 701 covers three learning areas, namely financial accounting and reporting, the analysis and interpretation of financial statements and group financial statements.

The learning area on financial accounting and reporting includes the following:

The conceptual framework for financial reporting; income taxes; presentation of financial statements; accounting policies; changes in accounting estimates and errors; revenue; provisions, contingent liabilities and contingent assets; events after the reporting period; inventories; employee benefits; share based payments; government grants; property, plant and equipment; non-current assets held for sale and discontinued operations; fair value measurement; intangible assets; impairment of assets; financial instruments; financial instruments: disclosure; financial instruments: presentation; financial instruments: recognition and measurement; leases; accounting for the effects of foreign exchange rates; earnings per share; investment property; borrowing costs; operating segments; the Companies Act; King III (disclosure); interim financial reporting; IFRS for SMEs; the insurance industry and IFRS; the banking sector and IFRS; medical aid schemes; retirement funds; GRAP; mineral resources and mining extraction costs; sustainability reporting; and XBRL.

In addition to the above, interpretations and circulars related to the specific topics listed above, will also be dealt with as and when appropriate.

The learning area on the analysis and interpretation of financial statements includes the following:

The statement of cash flows and the analysis and interpretation of statements of cash flows.

The learning area on group financial statements includes the following:

Separate financial statements; investments in associates and joint ventures; consolidated financial statements; joint arrangements; disclosure of interests in other entities; insolvent subsidiaries; non-current assets held for sale and discontinued operations (dealing with subsidiaries); business combinations; change in control and interim acquisitions and its impact in financial statements; the translation of financial statements of foreign operations; consolidated statements of cash flows; and related party disclosures.

In addition to the above interpretations and circulars related to the specific topics listed above, will also be dealt with as and when appropriate.



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 vertrouwd 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.