



University of Pretoria Yearbook 2017

Financial accounting 121 (FRK 121)

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| 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.