



University of Pretoria Yearbook 2017

Financial accounting 311 (FRK 311)

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| Qualification | Undergraduate |
| Faculty | Faculty of Economic and Management Sciences |
| Module credits | 20.00 |
| Programmes | BCom BCom Financial Sciences BCom Informatics Information Systems BCom Investment Management BCom Law BCom Statistics |
| Service modules | Faculty of Engineering, Built Environment and Information Technology |
| Prerequisites | FRK 211, 221 and INF 281 |
| Contact time | 4 lectures per week |
| Language of tuition | Separate classes for Afrikaans and English |
| Academic organisation | Accounting |
| Period of presentation | Semester 1 |

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: income taxes; property, plant and equipment; impairment; non-current assets held for sale; intangible assets; investment property; borrowing costs; leases; accounting policies; changes in accounting estimates and errors; segment reporting; certain aspects of financial instruments.

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