



# Universiteit van Pretoria Jaarboek 2017

## Financial accounting 803 (GIE 803)

<b>Kwalifikasie</b>	Nagraads
<b>Fakulteit</b>	Gordon Institute of Business Science
<b>Modulekrediete</b>	9.00
<b>Voorvereistes</b>	Geen voorvereistes.
<b>Kontaktyd</b>	28 kontakure per 3 weke siklus
<b>Onderrigtaal</b>	Module word in Engels aangebied
<b>Akademiese organisasie</b>	Gordon Institute of Bus Sci
<b>Aanbiedingstydperk</b>	Semester 1 of Semester 2

### Module-inhoud

In this course students will be equipped with the necessary skills to analyse and interpret financial information. An overview of the preparation of simple financial statements serves as the basis for understanding the uses and limitations of the financial reports that companies prepare for shareholders and other external agencies. Topics dealt with in-depth include the contents of financial reports, ratio analysis and cash flow analysis, in addition to specific techniques developed for managing finances in an early stage venture and for predicting and circumventing financial failure. Actual financial statements are developed and analysed, and participants are expected to be familiar with real cases in the current financial press. Students will become familiar with how financial statements such as balance sheets, income statements, and cash flow statements are structured and how they can be used to assess a young or mature company's financial strengths, weaknesses, threats and opportunities.

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 vertrouyd 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.