

University of Pretoria Yearbook 2018

Financial accounting 111 (FRK 111)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	10.00
Programmes	BCom
	BCom Agribusiness Management
	BCom Business Management
	BCom Econometrics
	BCom Economics
	BCom Entrepreneurship
	BCom Financial Sciences
	BCom Human Resource Management
	BCom Informatics Information Systems
	BCom Investment Management
	BCom Law
	BCom Marketing Management
	BCom Statistics
	BCom Supply Chain Management
	BEd Senior Phase and Further Education and Training Teaching
	LLB
	BConSci Clothing Retail Management
	BConSci Food Retail Management
	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 Law
	Faculty of Natural and Agricultural Sciences



Prerequisites	No prerequisites.
Contact time	4 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Department	Accounting
Period of presentation	Semester 1

Module content

The nature and function of accounting; the development of accounting; financial position; financial result; the recording process; processing of accounting data; treatment of VAT; elementary income statement and balance sheet; flow of documents; accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; financial statements of a sole proprietorship; the accounting framework.

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