

University of Pretoria Yearbook 2018

Financial accounting 111 (FRK 111)

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| 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 |



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| 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.

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to 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.