

University of Pretoria Yearbook 2018

Financial accounting 121 (FRK 121)

Qualification Undergraduate

Faculty Faculty of Economic and Management Sciences

Module credits 12.00

Programmes 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

Department 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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