



University of Pretoria Yearbook 2018

Financial accounting 111 (FRK 111)

Qualification Undergraduate

Faculty [Faculty of Economic and Management Sciences](#)

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.

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

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