



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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Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.