



University of Pretoria Yearbook 2019

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 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 Applied Mathematics BSc Extended programme - Biological and Agricultural Sciences BSc Extended programme - Mathematical Sciences BSc Mathematics 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

Module is presented in 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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