



University of Pretoria Yearbook 2019

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 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

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 each student to familiarise himself or herself 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.