



# University of Pretoria Yearbook 2019

## Financial accounting 122 (FRK 122)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	12.00
<b>Programmes</b>	<a href="#">BCom</a> <a href="#">BCom Agribusiness Management</a> <a href="#">BCom Business Management</a> <a href="#">BCom Econometrics</a> <a href="#">BCom Economics</a> <a href="#">BCom Human Resource Management</a> <a href="#">BCom Informatics Information Systems</a> <a href="#">BCom Law</a> <a href="#">BCom Marketing Management</a> <a href="#">BCom Statistics</a> <a href="#">BCom Supply Chain Management</a> <a href="#">BSc Information and Knowledge Systems</a> <a href="#">LLB</a> <a href="#">BConSci Clothing Retail Management</a> <a href="#">BConSci Food Retail Management</a> <a href="#">BConSci Hospitality Management</a>
<b>Service modules</b>	<a href="#">Faculty of Engineering, Built Environment and Information Technology</a> <a href="#">Faculty of Law</a> <a href="#">Faculty of Natural and Agricultural Sciences</a>
<b>Prerequisites</b>	FRK 111 GS or FRK 133, FRK 143
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Accounting
<b>Period of presentation</b>	Semester 2



## **Module content**

Budgeting, payroll accounting, taxation – income tax and an introduction to other types of taxes, credit and the new Credit Act, insurance, accounting for inventories (focus on inventory and the accounting entries, not calculations), interpretation of financial statements.

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