



University of Pretoria Yearbook 2019

Financial accounting 311 (FRK 311)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	20.00
Programmes	BCom BCom Financial Sciences BCom Informatics Information Systems BCom Investment Management BCom Law BCom Statistics
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	FRK 211, 221 and INF 281
Contact time	4 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Department	Accounting
Period of presentation	Semester 1

Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of International Financial Reporting Standards (IFRS) relating to the following: income taxes; property, plant and equipment; impairment; non-current assets held for sale; intangible assets; investment property; borrowing costs; leases; accounting policies; changes in accounting estimates and errors; segment reporting; certain aspects of financial instruments.

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