



# University of Pretoria Yearbook 2019

## Financial accounting 321 (FRK 321)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module content</b>	Preparation and presentation of company annual financial statements in compliance with the requirements of International Financial Reporting Standards (IFRS) relating to the following: the effects of changes in foreign exchange rates; earnings per share; related party disclosure; associates. Complex consolidation issues, including intra-group transactions; dividends; preference shares; revaluations; horizontal, vertical and mixed groups; insolvent subsidiaries; change of interest; consolidated cash flow statement.
<b>Module credits</b>	20.00
<b>Programmes</b>	<a href="#">BCom</a> <a href="#">BCom Financial Sciences</a> <a href="#">BCom Informatics Information Systems</a> <a href="#">BCom Investment Management</a> <a href="#">BCom Law</a> <a href="#">BCom Statistics</a>
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
<b>Prerequisites</b>	FRK 311 GS and INF 281
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Separate classes for Afrikaans and English
<b>Department</b>	Accounting
<b>Period of presentation</b>	Semester 2

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