

University of Pretoria Yearbook 2020

Financial accounting 111 (FRK 111)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	10.00
Programmes	<p>BCom</p> <p>BCom Agribusiness Management</p> <p>BCom Business Management</p> <p>BCom Econometrics</p> <p>BCom Economics</p> <p>BCom Financial Sciences</p> <p>BCom Human Resource Management</p> <p>BCom Informatics Information Systems</p> <p>BCom Investment Management</p> <p>BCom Law</p> <p>BCom Marketing Management</p> <p>BCom Statistics</p> <p>BCom Statistics and Data Science</p> <p>BCom Supply Chain Management</p> <p>BEd Senior Phase and Further Education and Training Teaching</p> <p>BIT Information Systems</p> <p>LLB</p> <p>BConSci Clothing Retail Management</p> <p>BConSci Food Retail Management</p> <p>BConSci Hospitality Management</p> <p>BSc Applied Mathematics</p> <p>BSc Extended programme - Biological and Agricultural Sciences</p> <p>BSc Extended programme - Mathematical Sciences</p> <p>BSc Mathematics</p> <p>BScAgric Agricultural Economics and Agribusiness Management</p>

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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