

# University of Pretoria Yearbook 2020

## Financial accounting 133 (FRK 133)

**Qualification** Undergraduate

**Faculty** [Faculty of Economic and Management Sciences](#)

**Module credits** 8.00

**Programmes** [BCom Extended programme](#)

[BSc Extended programme - Mathematical Sciences](#)

**Service modules** Faculty of Natural and Agricultural Sciences

**Prerequisites** Only available to the BCom Four-year programme

**Contact time** 3 tutorials per week, 4 lectures per week, Foundation Course

**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 performance; flow of documents; the recording process; processing of accounting data; treatment of VAT; elementary statement of comprehensive income (income statement) and statement of financial position (balance sheet).

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