UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

University of Pretoria Yearbook 2020

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
	BCom Statistics and Data Science
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	Module is presented in 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.