

University of Pretoria Yearbook 2020

Financial accounting 321 (FRK 321)

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 311 GS and INF 281

Contact time 4 lectures per week

Language of tuition Module is presented in English

Department Accounting

Period of presentation Semester 2

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: 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.

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