



University of Pretoria Yearbook 2020

Financial accounting 133 (FRK 133)

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| 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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