



University of Pretoria Yearbook 2020

Financial accounting 311 (FRK 311)

| | |
|-------------------------------|--|
| Qualification | Undergraduate |
| Faculty | Faculty of Economic and Management Sciences |
| 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. |
| 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 |

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of each student to familiarise himself or herself well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.