

# University of Pretoria Yearbook 2021

## Business accounting 310 (BAC 310)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	20.00
<b>NQF Level</b>	07
<b>Programmes</b>	<a href="#">BCom Investment Management</a>
<b>Prerequisites</b>	BAC 200
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Accounting
<b>Period of presentation</b>	Semester 1

### Module content

BAC 310 primarily focuses on company financial statements and the outcome of BAC 310 is: To use a conceptual understanding of comprehensive and integrated foundational knowledge of International Financial Reporting Standards (IFRS), basic foundational knowledge of IFRS for small and medium-sized enterprises (IFRS for SMEs) and basic foundational knowledge of Generally Recognised Accounting Practice (GRAP), in order to proficiently prepare, present and interpret company financial statements in an unfamiliar business context and to propose appropriate solutions with compelling justification to solve financial problems in an ethical manner.

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