



# University of Pretoria Yearbook 2021

## Business accounting 300 (BAC 300)

**Qualification** Undergraduate

**Faculty** [Faculty of Economic and Management Sciences](#)

**Module credits** 40.00

**NQF Level** 07

**Programmes** [BCom](#)

[BCom Financial Sciences](#)

[BCom Informatics Information Systems](#)

[BCom Investment Management](#)

[BCom Law](#)

[BCom Statistics and Data Science](#)

**Service modules** Faculty of Engineering, Built Environment and Information Technology

Faculty of Law

Faculty of Natural and Agricultural Sciences

**Prerequisites** BAC 200

**Contact time** 4 lectures per week

**Language of tuition** Module is presented in English

**Department** Accounting

**Period of presentation** Year

### Module content

BAC 300 includes both company and complex group company statements and the outcome of BAC 300 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 and complex group 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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