

University of Pretoria Yearbook 2021

Financial accounting 121 (FRK 121)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	12.00
NQF Level	05
Programmes	BCom
	BCom Financial Sciences
	BCom Informatics Information Systems
	BCom Investment Management
	BCom Law
	BCom Statistics and Data Science
	BEd Senior Phase and Further Education and Training Teaching
	BIT Information Systems
	BSc extended programme - Biological and Agricultural Sciences
Service modules	Faculty of Engineering, Built Environment and Information Technology
	Faculty of Education
	Faculty of Natural and Agricultural Sciences
Prerequisites	FRK 111 GS
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Semester 2

Module content

Property, plant and equipment; intangible assets; inventories; liabilities; presentation of financial statements; enterprises without profit motive; partnerships; companies; close corporations; cash flow statements; analysis and interpretation of financial statements.

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Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.