

University of Pretoria Yearbook 2021

Financial accounting 133 (FRK 133)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	8.00
NQF Level	05
Programmes	BCom extended programme
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).

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 students to familiarise themselves 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.