

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).

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