

University of Pretoria Yearbook 2021

Financial accounting 143 (FRK 143)

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	FRK 133; 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 2

Module content

Accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; preparing the financial statements of a sole proprietorship; the accounting framework.

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