



# University of Pretoria Yearbook 2021

## Financial accounting 122 (FRK 122)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	12.00
<b>NQF Level</b>	05
<b>Programmes</b>	<a href="#">BCom</a> <a href="#">BCom Agribusiness Management</a> <a href="#">BCom Business Management</a> <a href="#">BCom Econometrics</a> <a href="#">BCom Economics</a> <a href="#">BCom Human Resource Management</a> <a href="#">BCom Informatics Information Systems</a> <a href="#">BCom Law</a> <a href="#">BCom Marketing Management</a> <a href="#">BCom Statistics and Data Science</a> <a href="#">BCom Supply Chain Management</a> <a href="#">BIT Information Systems</a> <a href="#">BSc Information and Knowledge Systems</a> <a href="#">LLB</a> <a href="#">BConSci Clothing Retail Management</a> <a href="#">BConSci Food Retail Management</a> <a href="#">BConSci Hospitality Management</a> <a href="#">BScAgric Agricultural Economics and Agribusiness Management</a>
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology Faculty of Law Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	FRK 111 GS or FRK 133, FRK 143
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Module is presented in English



---

**Department** Accounting

**Period of presentation** Semester 2

**Module content**

Budgeting, payroll accounting, taxation – income tax and an introduction to other types of taxes, credit and the new Credit Act, insurance, accounting for inventories (focus on inventory and the accounting entries, not calculations), interpretation of financial statements.

---

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.