



University of Pretoria Yearbook 2021

Financial accounting 211 (FRK 211)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	16.00
NQF Level	06
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Education
Prerequisites	FRK 111 and FRK 121 or FRK 100/101
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Semester 1

Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of the Companies Act, the Framework and Statements of Generally Accepted Accounting Practice relating to the following: presentation of financial statements; revenue; investments; provisions, contingent liabilities and contingent assets; events after the balance sheet date; inventories; income taxes; leases; property, plant and equipment; impairment of assets; intangible assets; investment property, changes in accounting estimates and errors; introduction to financial instruments.

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