

# University of Pretoria Yearbook 2022

## Business accounting 300 (BAC 300)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	40.00
<b>NQF Level</b>	07
<b>Programmes</b>	<a href="#">BCom (Informatics) Information Systems</a>
	<a href="#">BCom (Law)</a>
	<a href="#">BCom (Statistics and Data Science)</a>
	<a href="#">BCom</a>
	<a href="#">BCom (Financial Sciences)</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>	BAC 200
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Accounting
<b>Period of presentation</b>	Year

### Module content

BAC 300 includes both company and complex group company statements and the outcome of BAC 300 is: To use a conceptual understanding of comprehensive and integrated foundational knowledge of International Financial Reporting Standards (IFRS), basic foundational knowledge of IFRS for small and medium-sized enterprises (IFRS for SMEs) and basic foundational knowledge of Generally Recognised Accounting Practice (GRAP), in order to proficiently prepare, present and interpret company and complex group company financial statements in an unfamiliar business context and to propose appropriate solutions with compelling justification to solve financial problems in an ethical manner.

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

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registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.