



University of Pretoria Yearbook 2022

Financial accounting 121 (FRK 121)

Qualification Undergraduate

Faculty [Faculty of Economic and Management Sciences](#)

Module credits 12.00

NQF Level 05

Programmes [BCom \(Informatics\) Information Systems](#)

[BCom \(Law\)](#)

[BCom \(Statistics and Data Science\)](#)

[BCom](#)

[BCom \(Financial Sciences\)](#)

[BCom \(Investment Management\)](#)

[BEd \(Senior Phase and Further Education and Training Teaching\)](#)

[BIT \(Information Systems\)](#)

[BSc extended programme - Biological and Agricultural Sciences](#)

Service modules Faculty of Engineering, Built Environment and Information Technology

Faculty of Education

Faculty of Natural and Agricultural Sciences

Prerequisites FRK 111 GS

Contact time 4 lectures per week

Language of tuition Module is presented in English

Department Accounting

Period of presentation Semester 2

Module content

Property, plant and equipment; intangible assets; inventories; liabilities; presentation of financial statements; enterprises without profit motive; partnerships; companies; close corporations; cash flow statements; analysis and interpretation of financial statements.

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