



# University of Pretoria Yearbook 2022

## Financial accounting 122 (FRK 122)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	Faculty of Economic and Management Sciences
<b>Module credits</b>	12.00
<b>NQF Level</b>	05
<b>Programmes</b>	BCom (Agribusiness Management) BCom (Informatics) Information Systems BCom (Law) BCom (Statistics and Data Science) BCom BCom (Business Management) BCom (Econometrics) BCom (Economics) BCom (Human Resource Management) BCom (Marketing Management) BCom (Supply Chain Management) BIT (Information Systems) BSc (Information and Knowledge Systems) LLB BConSci (Clothing Retail Management) BConSci (Food Retail Management) BConSci (Hospitality Management) BScAgric (Agricultural Economics and Agribusiness Management)
<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



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**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.

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