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# University of Pretoria Yearbook 2022

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## Financial accounting 133 (FRK 133)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	8.00
<b>NQF Level</b>	05
<b>Programmes</b>	<a href="#">BCom extended programme</a>
<b>Service modules</b>	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	Only available to the BCom Four-year programme
<b>Contact time</b>	3 tutorials per week, 4 lectures per week, Foundation Course
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Accounting
<b>Period of presentation</b>	Semester 1

### Module content

The nature and function of accounting; the development of accounting; financial position; financial performance; flow of documents; the recording process; processing of accounting data; treatment of VAT; elementary statement of comprehensive income (income statement) and statement of financial position (balance sheet).

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