

University of Pretoria Yearbook 2025

Business accounting 300 (BAC 300)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
NQF Level	07
Programmes	BCom 3-year programme BCom 4-year programme BCom specialising in Financial Management Sciences BCom specialising in Information Systems BCom specialising in Law BCom specialising in Statistics and Data Science
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Law Faculty of Natural and Agricultural Sciences
Prerequisites	BAC 200 or BAC 201
Contact time	4 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	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.

General Academic Regulations and Student Rules

The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at

the University of Pretoria. On 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. The G Regulations are updated annually and may be amended after the publication of this information.

Regulations, degree requirements and information

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

University of Pretoria Programme Qualification Mix (PQM) verification project

The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-Framework (HEQSF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.