

University of Pretoria Yearbook 2025

Financial accounting 100 (FRK 100)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	24.00
NQF Level	05
Prerequisites	Only candidates who achieved an acceptable result in the compulsory accounting proficiency test may register for this module.
Contact time	1 practical per week, 4 lectures per week
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

*Only available for BCom (Accounting Sciences) students

(This is a core module for BCom (Accounting Sciences) that forms part of the CA Programme. Modules are compiled and presented taking cognisance of the requirements of the SAICA syllabus.)

An introduction to the conceptual framework (theory of accounting); the accounting equation; value added tax; discounts, control accounts; revenue; inventory; property, plant and equipment; cash and cash equivalents; investments; borrowings; the processing of data from subsidiary journals to trial balance; annual financial statements of sole proprietors; departmental accounts; tracing and correction of errors; incomplete records; branch accounting; entities without profit motive; permanent partnerships; changes in partnerships; partnership accounts; close corporations; companies; manufacturing entities; interest calculations; insurance claims; analysis and interpretation of financial statements using a cash flow statement.

A technical ability to apply the aforementioned knowledge to complex problems is essential.

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.