

University of Pretoria Yearbook 2025

Financial accounting 201 (FRK 201)

Qualification Undergraduate

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

Module credits 32.00

NQF Level 06

Prerequisites FRK 100 or FRK 101; Only available to BCom (Accounting Sciences) students

Language of tuition Module is presented in English

Department Accounting

Period of presentation Year

Module content

*Only 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.)

Preparation and presentation of company annual financial statements in compliance with the requirements of the Companies Act and Statements of Generally Accepted Accounting Practice relating to the following: the presentation of financial statements; revenue; inventory; property, plant and equipment; investment properties; impairment (of individual assets); provisions; leases; events after the balance sheet date; earnings per share; accounting policies, changes in accounting estimates and errors; certain aspects of financial instruments. Introduction to consolidations, including basic consolidation techniques for both wholly-owned and partly-owned subsidiaries. Certain aspects of the Companies Act, including directors' emoluments and Schedule 4. 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.