

University of Pretoria Yearbook 2025

Financial accounting 300 (FRK 300)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
NQF Level	07
Prerequisites	FRK 201
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.)

Revision of work covered in FRK 201 and application of this knowledge to advanced problems. Preparation and presentation of company annual financial statements in compliance with the requirements of Statements of Generally Accepted Accounting Practice relating to the following: income taxes; leases (including sale and leaseback transactions); property, plant and equipment; investment properties; provisions; events after the balance sheet date; earnings per share (including headline earnings); intangible assets; impairment (including introduction to cash generating units); government grants; the effects of changes in foreign exchange rates (including hedge accounting); borrowing costs; employee benefits; non-current assets held for sale and discontinued operations; associates; joint ventures; cash flow statements; further aspects of financial instruments. Complex consolidation issues, including intra-group transactions; dividends; preference shares; revaluations; horizontal, vertical and mixed groups; insolvent subsidiaries; the acquisition of an additional interest. Analysis and interpretation of financial statements, as well as changes in capital structures. 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.