

University of Pretoria Yearbook 2025

Financial and management accounting 741 (GIA 741)

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| Qualification | Postgraduate |
| Faculty | Gordon Institute of Business Science |
| Module credits | 10.00 |
| NQF Level | 08 |
| Programmes | PGDip in Business Administration |
| Prerequisites | No prerequisites. |
| Contact time | 35 contact hours |
| Language of tuition | Module is presented in English |
| Department | Gordon Institute of Business Science |
| Period of presentation | Semester 1 or Semester 2 |

Module content

This module is designed to equip participants with the necessary skills to analyse and interpret financial information. An overview of the preparation of simple financial statements serves as the basis for understanding the uses and limitations of the financial reports that companies prepare for shareholders and other external agencies. Topics dealt with in-depth include the contents of financial reports, ratio analysis and cash flow analysis, in addition to specific techniques developed for prediction of financial failure and vulnerability to takeover. Actual financial statements are analysed, and participants are expected to be familiar with real cases in the current financial press. You will become familiar with how financial statements such as balance sheets, income statements, and cash flow statements are structured. Various methods of critically evaluating them in order to make conclusions about the company's financial strength or weaknesses, and future possibilities such as financial failure or the probability of takeover will be discussed.

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.