



# University of Pretoria Yearbook 2016

## Financial accounting 122 (FRK 122)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	Faculty of Economic and Management Sciences
<b>Module credits</b>	12.00
<b>Programmes</b>	BAdmin Public Management BCom Agribusiness Management BCom Business Management BCom Communication Management BCom Econometrics BCom Economic and Management Sc BCom Economics BCom Entrepreneurship BCom Human Resource Management BCom Informatics: Information Systems BCom Law BCom Marketing Management BCom Option: Supply Chain Management BCom Recreation and Sports Management BCom Statistics BIT Information Technology BSc Information Technology Information and Knowledge Systems BSc(Computer Science) Computer Science
<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology Faculty of Law Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	FRK 111 GS or FRK 133, FRK 143
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Both Afr and Eng
<b>Academic organisation</b>	Accounting



**Period of presentation** Semester 2

**Module content**

Budgeting, payroll accounting, taxation – income tax and an introduction to other types of taxes, credit and the new Credit Act, insurance, accounting for inventories (focus on inventory and the accounting entries, not calculations), interpretation of financial statements.

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