



University of Pretoria Yearbook 2016

Financial accounting 321 (FRK 321)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	20.00
Programmes	BCom Economic and Management Sc BCom Financial Sciences BCom Informatics: Information Systems BCom Investment Management BCom Law BCom Statistics
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	FRK 311 GS and INF 281
Contact time	4 lectures per week
Language of tuition	Both Afr and Eng
Academic organisation	Accounting
Period of presentation	Semester 2

Module content

Preparation and presentation of company annual financial statements in compliance with the requirements of Statements of Generally Accepted Accounting Practice relating to the following: the effects of changes in foreign exchange rates; earnings per share; related party disclosure; associates. Complex consolidation issues, including intra-group transactions; dividends; preference shares; revaluations; horizontal, vertical and mixed groups; insolvent subsidiaries; change of interest; consolidated cashflow statement.

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