



University of Pretoria Yearbook 2018

Financial accounting 111 (FRK 111)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	10.00
Programmes	BCom BCom Agribusiness Management BCom Business Management BCom Econometrics BCom Economics BCom Entrepreneurship BCom Financial Sciences BCom Human Resource Management BCom Informatics Information Systems BCom Investment Management BCom Law BCom Marketing Management BCom Statistics BCom Supply Chain Management BEd Senior Phase and Further Education and Training Teaching LLB BConSci Clothing Retail Management BConSci Food Retail Management BConSci Hospitality Management BSc Extended programme - Biological and Agricultural Sciences BScAgric Agricultural Economics and Agribusiness Management
Service modules	Faculty of Engineering, Built Environment and Information Technology Faculty of Education Faculty of Law Faculty of Natural and Agricultural Sciences



Prerequisites	No prerequisites.
Contact time	4 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Department	Accounting
Period of presentation	Semester 1

Module content

The nature and function of accounting; the development of accounting; financial position; financial result; the recording process; processing of accounting data; treatment of VAT; elementary income statement and balance sheet; flow of documents; accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; financial statements of a sole proprietorship; the accounting framework.

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