

<b>Faculty</b>	Economic & Management Sciences		
<b>Home Department</b>	Accounting		
<b>Module Topic</b>	Financial Accounting		
<b>Generic Module Name</b>	Financial Accounting 142		
<b>Alpha -numeric Code</b>	<b>FIA142 / FIA144</b>		
<b>NQF Level</b>	5		
<b>NQF Credit Value</b>	10		
<b>Duration</b>	Semester		
<b>Proposed semester to be offered</b>	First Semester – FIA144 Second Semester – FIA142		
<b>Programmes in which module will be offered</b>	BCom (1008), BCom Extended Curriculum (1751), BCom (Fin Acc) (1175)		
<b>Year Level</b>	1 (2 Extended Curriculum)		
<b>Main Outcomes</b>	<p>On completion of this module students should be able to:</p> <ul style="list-style-type: none"> <li>● Apply the conceptual framework to the preparation of financial statements of different entities.</li> <li>● Prepare the statement of cash flows on either the direct or indirect method.</li> <li>● Apply the statement of cash flows in the analysis of performance and financial position of an entity.</li> <li>● Analyse and interpret financial statements.</li> </ul>		
<b>Main Content</b>	<ul style="list-style-type: none"> <li>● Record transactions manually in subsidiary journals and ledgers and do relevant controls</li> <li>● Recognition, measurement and classification of elements of the financial statements</li> <li>● Financial Statements (Including statement of cash flows) of different entities: <ul style="list-style-type: none"> <li>○ Close Corporations</li> <li>○ Companies</li> <li>○ Non Profit Organisations</li> </ul> </li> <li>● Analysis and Interpretation of financial statements</li> </ul>		
<b>Pre-requisite modules</b>	FIA141 or passed the special assessment after completion of the FIA141 Winter School and QSF141 or QSC131 or equivalent and ALC131		
<b>Co-requisite modules</b>	None		
<b>Prohibited module Combinations</b>	FIA132		
<b>Breakdown of Learning Time</b>	<b>Hours</b>	<b>Timetable Requirement per week</b>	<b>Other teaching modes that does not require time-table</b>
Contact with lecturer / tutor:	56	<i>Lectures p.w.</i>	3
Assignments & tasks:	14	<i>Practicals p.w.</i>	0
Practical's:	0	<i>Tutorials p.w.</i>	1
Assessment:	9		
Self-study:	21		
Other: Please specify	0		
<b>Total Learning Time</b>	100		
<b>Methods of Student Assessment</b>	Continuous Assessment (CA): 50% Final Assessment (FA): 50%		
<b>Assessment Module type</b>	Continuous and Final Assessment (CFA)		