



University of Pretoria Yearbook 2017

Financial management 200 (FBS 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
Programmes	BCom Accounting Sciences
Prerequisites	FRK 100 or FRK 101 and FBS 121 GS
Contact time	3 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Academic organisation	Financial Management
Period of presentation	Year

Module content

*Only for BCom (Accounting Sciences) students

The purpose and functioning of management accounting, cost classification. The determination of product costs including raw material costs, labour costs, overheads and the allocation thereof according to traditional and activity-based costing methods, inventory management, the accumulation of costs according to job and process costing systems, the treatment of joint and by-products and the determination of costs according to a direct and absorption costing approach. Decisionmaking with reference to cost-volume-profit ratios, relevant costs, risk and uncertainty, decision trees, linear programming and capital investment budgets. Planning and control through the application of quantitative techniques, budgets and standard costing.

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