



# University of Pretoria Yearbook 2019

## Financial management 110 (FBS 110)

**Qualification** Undergraduate

**Faculty** [Faculty of Economic and Management Sciences](#)

**Module credits** 10.00

**Programmes** [BEng Industrial Engineering](#)

[BEng Industrial Engineering Engage](#)

[BSc Construction Management](#)

[BSc Quantity Surveying](#)

[BSc Real Estate](#)

[BSc Mathematical Statistics](#)

**Service modules** Faculty of Engineering, Built Environment and Information Technology  
Faculty of Natural and Agricultural Sciences

**Prerequisites** No prerequisites.

**Contact time** 3 lectures per week

**Language of tuition** Module is presented in English

**Department** Financial Management

**Period of presentation** Semester 1

### Module content

\*Only for BSc (Mathematical Statistics, Construction Management, Real Estate and Quantity Surveying) and BEng (Industrial Engineering) students.

Purpose and functioning of financial management. Basic financial management concepts. Accounting concepts and the use of the basic accounting equation to describe the financial position of a business. Recording of financial transactions. Relationship between cash and accounting profit. Internal control and the management of cash. Debtors and short-term investments. Stock valuation models. Depreciation. Financial statements of a business. Distinguishing characteristics of the different forms of businesses. Overview of financial markets and the role of financial institutions. Risk and return characteristics of various financial instruments. Issuing ordinary shares and debt instruments.

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.