



University of Pretoria Yearbook 2021

Financial management 110 (FBS 110)

Qualification Undergraduate

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

Module credits 10.00

NQF Level 05

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.

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