



# University of Pretoria Yearbook 2022

## Financial management 112 (FBS 112)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	10.00
<b>NQF Level</b>	05
<b>Programmes</b>	<a href="#">BCom (Statistics and Data Science)</a> <a href="#">BSc (Actuarial and Financial Mathematics)</a> <a href="#">BSc (Applied Mathematics)</a> <a href="#">BSc (Mathematical Statistics)</a> <a href="#">BSc (Mathematics)</a> <a href="#">BSc extended programme - Mathematical Sciences</a>
<b>Service modules</b>	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	At least 6 (70-79%) in Mathematics in the Grade 12 examination or WTW 133 (60%), WTW 143 (60%), WST 133 (60%) and WST 143 (60%).
<b>Contact time</b>	3 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Financial Management
<b>Period of presentation</b>	Semester 1

### Module content

\*Only for students in BSc (Actuarial and Financial Mathematics), BSc (Mathematics), BSc (Applied Mathematics), BSc (Mathematical Statistics), BSc Extended programme - Mathematical Sciences and BCom (Statistics) who comply with the set prerequisites.

Key principles of financial management. Company ownership. Taxation. Introduction to financial statements. Structure of financial statements. Depreciation and reserves. Preparing financial statements. Group financial statements and insurance company financial statements. Interpretation of financial statements. Limitation of financial statements. Issue of share capital.

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students



of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.