



University of Pretoria Yearbook 2022

Financial management 310 (FBS 310)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	20.00
NQF Level	07
Programmes	BCom (Law) BCom (Financial Sciences)
Prerequisites	Admission to the examination in FBS 220; BAC 200. Only available to 07130205, 07130206, 07130173 and 07130152.
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 BCom (Financial Sciences, Financial Management Sciences, Investment Management, Internal Auditing and Law) students.

Relevant costs; standard costing with reference to application and evaluation; preparation and evaluation of plans, budgets and forecasts; techniques for allocating and managing resources; costing and accounting systems evaluation; techniques used in management decision making; new developments in business and management accounting; case study perspective. Cost management; strategic management accounting; cost estimation and cost behaviour; quantitative models for stock control; application of linear programming in management accounting; various management accounting techniques.

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