



University of Pretoria Yearbook 2019

Financial management 222 (FBS 222)

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| Qualification | Undergraduate |
| Faculty | Faculty of Economic and Management Sciences |
| Module credits | 16.00 |
| Programmes | BCom BCom Business Management BCom Financial Sciences BCom Informatics Information Systems BCom Marketing Management BCom Supply Chain Management |
| Prerequisites | FRK 111 and 122/121 or FRK 100 or FRK 101 |
| Contact time | 3 lectures per week |
| Language of tuition | Module is presented in English |
| Department | Financial Management |
| Period of presentation | Semester 2 |

Module content

Introduction to management accounting. Cost terms, concepts and classifications. Job-order costing. Cost behaviour. Variable versus absorption costing. Cost-volume profit relationships. Budgeting. Activity based costing. Cash flow and financial planning.

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