



# University of Pretoria Yearbook 2022

## 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.

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.