



University of Pretoria Yearbook 2022

Financial management 220 (FBS 220)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	16.00
NQF Level	06
Programmes	BCom (Law) BCom (Financial Sciences)
Prerequisites	FRK 211 GS, STK 110, STK 120
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	Semester 2

Module content

*Only for BCom (Financial Sciences, Investment Management and Law) students.

The purpose and functioning of management accounting, cost classification; the determination of product costs including raw material costs, labour costs, overheads and its allocation according to traditional and activity-based costing methods, inventory management, the accumulation of costs according to job and process costing systems, the treatment of joint and by-products and the determination of costs according to a direct and absorption costing approach; decisionmaking with reference to cost-volume-profit ratios.

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