



University of Pretoria Yearbook 2022

Financial management 222 (FBS 222)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	16.00
NQF Level	06
Programmes	BCom BCom (Business Management) 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.

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.