

Universiteit van Pretoria Jaarboek 2018

Finansiële bestuur 705 (FBS 705)

Kwalifikasie	Nagraads
Fakulteit	Fakulteit Ekonomiese en Bestuurswetenskappe
Modulekrediete	40.00
Programme	PGDip Rekeningkundige Wetenskappe
Onderrigtaal	Aparte klasse vir Engels en Afrikaans
Departement	Finansiële Bestuur
Aanbiedingstydperk	Jaar

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

This module covers two subject areas – financial management and management accounting.

Financial management learning areas

Analysis and interpretation of the annual report and sustainability report of an entity; working capital management; financing covering the sources of financing including the capital, debt and money markets, export financing, off-balance-sheet financing structures, and an evaluation of the feasibility of the different financing instruments; cost of capital incorporating the calculation of the weighted average and weighted marginal cost of financing; capital structure theory; dividend theory; valuations incorporating the valuation of preference shares, debentures or bonds, selected financial instruments on a cash flow basis (swaps, options and forward rate agreements), the valuation of equity instruments (using the following models: intrinsic, dividend yield and dividend growth models, earnings yield and price-earnings, free cash flow or discounted cash flow) and the valuation of intellectual capital; mergers and acquisitions; and risk management, in particular managing currency and interest rate risk.

Management accounting learning areas

Costing in both manufacturing and service environments; decision making incorporating short-term decisions (incorporating cost-volume-profit analysis, relevant costing issues and linear programming), long-term decisions (incorporating different techniques for evaluating long-term decisions) and risk and uncertainty into the decision-making process; Transfer Pricing; performance measurement and management; planning incorporating budgeting, forecasting techniques, learning curves and human behavioural aspects of planning; standard costing and variance analysis; and trends in management accounting (developments in the subject area).

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die [Algemene Regulasies \(G Regulasies\)](#) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertroud met hierdie regulasies sowel as met die inligting vervat in die [Algemene Reëls](#) sal wees. Onkunde betreffende hierdie regulasies en reëls sal nie as 'n verskoning by oortreding daarvan aangebied kan word nie.