



University of Pretoria Yearbook 2018

Financial management 200 (FBS 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module content	<p>*Only for BCom (Accounting Sciences) students</p> <p>The purpose and functioning of management accounting, cost classification. The determination of product costs including raw material costs, labour costs, overheads and the allocation thereof 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, relevant costs, risk and uncertainty, decision trees, linear programming and capital investment budgets. Planning and control through the application of quantitative techniques, budgets and standard costing.</p>
Module credits	32.00
Programmes	BCom Accounting Sciences
Prerequisites	FRK 100 or FRK 101 and FBS 121 GS
Contact time	3 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Department	Financial Management
Period of presentation	Year

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