

Universiteit van Pretoria Jaarboek 2018

Finansiële en bestuursrekeningkunde 811 (GIB 811)

Kwalifikasie	Nagraads
Fakulteit	Gordon Institute of Business Science
Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	28 kontakure per 3 week siklus
Onderrigtaal	Module word in Engels aangebied
Departement	Gordon Institute of Business Science
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie module is slegs in Engels beskikbaar.

This module is designed to equip participants with the necessary skills to analyse and interpret financial information. Actual financial statements are analysed, and participants are expected to be familiar with real cases in the current financial press. You will become familiar with how financial statements such as balance sheets, income statements, and cash flow statements are structured. Various methods of critically evaluating them in order to make conclusions about the company's financial strength or weakness, and future possibilities such as financial failure or the probability of takeover will be discussed. Management accounting provides managers with timely and appropriate information – firstly in order to understand the cause and behaviour of costs and to meaningfully allocate these costs to products, customers and inventories; secondly to assist in planning, budgeting and decision making; and finally in order to measure performance. This module is intended as an introduction for individuals who will plan, make business decisions and evaluate the performance of business units using information derived from the accounting system.

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.