



University of Pretoria Yearbook 2019

Financial management 220 (FBS 220)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module content	<p>*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.</p>
Module credits	16.00
Programmes	BCom Financial Sciences BCom Investment Management BCom Law
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

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