



# University of Pretoria Yearbook 2019

## Financial management 220 (FBS 220)

**Qualification** Undergraduate

**Faculty** [Faculty of Economic and Management Sciences](#)

**Module content** \*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.

**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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