

University of Pretoria Yearbook 2020

Financial management 220 (FBS 220)

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| Qualification | Undergraduate |
| Faculty | Faculty of Economic and Management Sciences |
| Module credits | 16.00 |
| Programmes | BCom Financial Sciences 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 |

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.

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