

University of Pretoria Yearbook 2021

Financial management 222 (FBS 222)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	16.00
NQF Level	06
Programmes	BCom
	BCom Business Management
	BCom Informatics Information Systems
	BCom Marketing Management
	BCom Supply Chain Management
Prerequisites	FRK 111 and 122/121 or FRK 100 or FRK 101
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	Semester 2

Module content

Introduction to management accounting. Cost terms, concepts and classifications. Job-order costing. Cost behaviour. Variable versus absorption costing. Cost-volume profit relationships. Budgeting. Activity based costing. Cash flow and financial planning.

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