

# University of Pretoria Yearbook 2021

## Financial management 300 (FBS 300)

**Qualification** Undergraduate

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

**Module credits** 40.00

**NQF Level** 07

**Programmes** [BCom Accounting Sciences](#)

**Prerequisites** FBS 200 and only available to BCom (Accounting Sciences) students

**Contact time** 4 lectures per week

**Language of tuition** Module is presented in English

**Department** Financial Management

**Period of presentation** Year

### Module content

\*Only available to BCom (Accounting Sciences) 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, 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, relevant costs, risk and uncertainty, decision trees, linear programming and capital investment budgets, principles of project management. Planning and control through the application of quantitative techniques, budgets and standard costing. Performance measurement by means of the principles of responsibility accounting and the determination of transfer prices. Financial management by taking cognisance of the purpose of financial management, working capital management, financing decisions, cost of capital, dividend policy, capital structure decisions, share valuation. The student should be capable of applying the underlying theory to advance case studies.

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