



# University of Pretoria Yearbook 2021

## Financial management 120 (FBS 120)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	10.00
<b>NQF Level</b>	05
<b>Programmes</b>	<a href="#">BSc Mathematical Statistics</a>
<b>Service modules</b>	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	BCom Financial Sciences, Investment Management and Law: FRK111 and FRK121 (or FRK100 or 101), STK110,120 or FBS121, and simultaneously registered for FRK211; BSc Construction Management, Quantity Surveying and Real Estate: FBS110, STK110 and STK120
<b>Contact time</b>	3 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Financial Management
<b>Period of presentation</b>	Semester 2

### Module content

\*Only for BSc (Mathematical Statistics, Construction Management, Real Estate and Quantity Surveying) students. Analysis of financial statements. Budgeting and budgetary control. Tax principles and normal income tax for individuals. Time value of money and its use for financial and investment decisions. Calculating the cost of capital and the financing of a business to maintain the optimal capital structure. Capital investment decisions and a study of the financial selection criteria in the evaluation of capital investment projects. The dividend decision and an overview of financial risk management.

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