



University of Pretoria Yearbook 2021

Financial and management accounting 811 (GIB 811)

Qualification	Postgraduate
Faculty	Gordon Institute of Business Science
Module credits	10.00
NQF Level	09
Programmes	MBA Full-time MBA Modular MBA Part-time
Prerequisites	No prerequisite.
Contact time	28 contact hours per 3 week cycle
Language of tuition	Module is presented in English
Department	Gordon Institute of Business Science
Period of presentation	Semester 1 or Semester 2

Module content

This module is designed to equip participants with the necessary skills to analyse and interpret financial information. Actual financial statements are analysed, and participants are expected to be familiar with real cases in the current financial press. You will become familiar with how financial statements such as balance sheets, income statements, and cash flow statements are structured. Various methods of critically evaluating them in order to make conclusions about the company's financial strength or weakness, and future possibilities such as financial failure or the probability of takeover will be discussed. Management accounting provides managers with timely and appropriate information – firstly in order to understand the cause and behaviour of costs and to meaningfully allocate these costs to products, customers and inventories; secondly to assist in planning, budgeting and decision making; and finally in order to measure performance. This module is intended as an introduction for individuals who will plan, make business decisions and evaluate the performance of business units using information derived from the accounting system.

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.