

# University of Pretoria Yearbook 2022

## Financial management 220 (FBS 220)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	16.00
<b>NQF Level</b>	06
<b>Programmes</b>	<a href="#">BCom (Law)</a> <a href="#">BCom (Financial Sciences)</a>
<b>Prerequisites</b>	FRK 211 GS, STK 110, STK 120
<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 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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