



University of Pretoria Yearbook 2021

Financial management 120 (FBS 120)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	10.00
NQF Level	05
Programmes	BSc Mathematical Statistics
Service modules	Faculty of Natural and Agricultural Sciences
Prerequisites	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
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Financial Management
Period of presentation	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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