

Faculty	Economic and Management Sciences		
Home Department	Management and Entrepreneurship		
Module Topic	Finance for Small and Medium Enterprises		
Generic Module Name	Finance for Small & Medium Enterprises 206		
Alpha-numeric Code	MAN206		
NQF Level	6		
NQF Credit Value	10		
Duration	Semester		
Proposed semester to be offered	First Semester		
Programmes in which module will be offered	BCom (1008), BAdmin (1011), B.A. (SRES) (8061)		
Year Level	2 (3 Extended Curriculum)		
Main Outcomes	<p>On completion of this module, a student should be able to:</p> <ul style="list-style-type: none"> • Demonstrate an understanding of the different finance requirements across the various stages of the entrepreneurial life cycle • Identify the various forms of financing opportunities available to SMEs in South Africa • Compare the advantages and disadvantages of the different sources of SME funding • Apply the Time Value of Money to evaluate the cost of capital of the different sources of finance • Evaluate the tax implications for different types of enterprise forms. • Prepare capital and operational budgets for SMEs and decisions regarding sources of financing for SMEs. • Compute basic business calculations • Analyse business performance by means of ratio analysis • Apply various calculations including margin and mark-up to determine the price of products or services. 		
Main Content	<ul style="list-style-type: none"> • Introduction to Financial Calculations • Sources of funding (e.g., state support, venture capital and private equity funding) • Tax implications for business • Budgeting and planning techniques • Interpretation and analysis of financial statements • Ratio analysis • Basic management accounting • Cashflow & working capital management • Capital Budgeting 		
Pre-requisite modules	MAN131 or MAN132		
Co-requisite modules	MAN201		
Prohibited module Combinations	None		
Breakdown of Learning Time	Hours	Timetable Requirement per week	Other teaching modes that does not require time-table
Contact with lecturer/ tutor:	32	<i>Lectures p.w.</i>	2
Assignments & tasks:	19	<i>Practicals p.w.</i>	0
Practicals:	0	<i>Tutorials p.w.</i>	1
Assessment:	3		
Self-study:	46		

Other: Please specify (Class preparation)	0			
Total Learning Time	100			
Methods of Student Assessment	Continuous Assessment (CA): 60% Final Assessment (FA): 40%			
Assessment Module type	Continuous and Final Assessment (CFA)			