



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA



SUBJECT: FINANCIAL MANAGEMENT

LEVEL: 2

**MODULE 10: IDENTIFYING EXPENSES THAT REQUIRE
IMPROVEMENT**

IDENTIFYING EXPENSES THAT REQUIRE IMPROVEMENT

After completing this topic, you will be able to:

- Explain what an expense is.
- Identify different types of expenses.
- Explain regular band irregular expenses.

TYPES OF ACCOUNTS

Irregular expenses:

- This type of expenses will only appear as an expenses when needed.
- For example, depreciation is written off annually at the end of financial year, and advertising does not necessarily take place every month.

ACTIVITY

- Activity 10.1