



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA



SUBJECT: FINANCIAL MANAGEMENT

LEVEL: 2

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

REDUCING EXPENSES

After completing this topic, you will be able to:

- Identify expenses that require improvement.
- Understand ways of controlling expenses.
- Perform and interpret basic calculations related to expenses and ways which they can be reduced.

EXPENSES VERSUS SALES

- Each expenses can be calculated as a percentage of sales.
- A large variation from year to year on the same expenses need through investigation.

ACTIVITIES

- Activity 10.3.