

Óbuda University Keleti Faculty of Business and Management										
GVXSA1ABNE		Basics of Accountancy								
Department:		Institute of Economics and Social Sciences 1084 Budapest, Tavaszmező u. 17.					ECTS:		4	
Training		Full-time			Language:		English		Semester	2019/20/1
Training Programme		Technical Management BSc								
Responsible professor for course		Dr. Parragh Bianka			Professor:		Dr. Piricz Noémi			
Required preliminary										
Number of classes (week/semester):		Weekly	Lecture:	2	Practice:	0	Laboratory:	0	Consultation:	0
Obtaining grade:		written exam								
Requirements for signature:										
Assessment:		<p>Option 1 (suggested mark):</p> <p>1) Individual presentation on week 5: max 40 points</p> <p>2) Individual classroom paper on week 11: max 60 points</p> <p>Option 2 (exam period):</p> <p>Written exam at exam period : max 100 points</p> <p>In both case the calculation of marks:</p> <p>between 0-50%: one (1)</p> <p>between 51-64%: two (2)</p> <p>between 65-75%: three (3)</p> <p>between 76-88%: four (4)</p> <p>between 89-100%: five (5)</p>								
Goal of the subject:		<p>In the course of teaching the subject, we intend to make students realise that accounting should function as an information system that effectively assists market actors and the various levels of corporate management. In teaching the subject of accounting, we find it especially important to lay great emphasis on explaining accounting concepts and their inter-relations.</p>								
Requirements during the semester:		<p>Number, requirements and dates of mid-term checking of the progress of studies (individual presentation + classroom paper):</p> <p>1) Individual presentation on week 5</p> <p>2) Individual classroom paper on week 11</p> <p>Both individual presentation and classroom paper cannot be fulfilled or repeated in exam period!</p> <p>Requirements on participation on seminars and lectures:</p> <p>It is mandatory to attend the seminars and lectures required in the syllabus when scheduled on the timetable (with regard to how difficult the material is). The requirements of the Study and Exam Rules are applicable to missed lessons. (During a semester, one lecture and three seminars can be missed). It is compulsory to actively take part in lectures and seminars. Participation is verified by means of an attendance sheet.</p>								
Week		Topics (lecture)								
1.		Role and Structure of Accounting								
2.		Accounting Principles								
3.		Accounting Information System								
4.		Double Entry System								
5.		Individual presentations								
6.		Accounting Information System								
7.		Equities: Bond, Bill of exchange. Basic calculation.								
8.		The Company s Assets and Liabilities								
9.		Accounting Valuation								
10.		Methods of Accounting								
11.		The Accounting of Simple Economic Transactions I.								
12.		The Accounting of Simple Economic Transactions II.								
13.		Accounting of Different Transactions								
14.		Summary								
Week		Lecture (practice)								
1.		Stakeholders								
2.		Book-keeping vs Accounting								
3.		Book-keeping vs Accounting								
4.		Stocktaking								
5.		Individual presentations								
6.		Valuation tasks for calculation								
7.		The Balance Sheet								
8.		Practising the Company s Assets and Liabilities								
9.		Depreciation								
10.		Methods of Accounting								
11.		Individual classroom paper								
12.		Accounting tasks								
13.		Accounting tasks								
14.		Preparations for written exam								

Required literature	
1	Learning material in Moodle
2	Accounting Act (can be found in Moodle too)
3	
4	
Recommended literature	
1	Róth - Adorján - Lukács –Veit (2008):FINANCIAL ACCOUNTING, Teaching Centre of the Hungarian Chamber of Auditors – teaching material for BSc (BA) level of higher education
2	Róth - Adorján - Lukács –Veit (2009): FINANCIAL ACCOUNTING WORKBOOK, Teaching Centre of the Hungarian Chamber of auditors – teaching material for BSc (BA) level of higher education
3	Barbara Kardos – Klára Ács Miklósy – Ágnes Siklósi – Krisztina Sisa – Dr. Imre Sztanó: Financial Accounting, P-024-I/2012 (Pulisher: Perfekt Zrt.)
4	Ágnes Siklósi - Attila Veress: Financial Accounting Workbook P-024-P/2011 (Publisher: Perfekt Zrt.)
Quality assurance method:	
Developed competencies	