

Unit of Study:	Basics of Accountancy		Subject code:	GVXSA1ABNE	
Institute:	Institute of Enterprise Management (1084 Budapest, Tavaszmező str. 15-17.)		Credits:	5	
Course type:	Full-time	Language:	English	Term:	all
Major:					
Lecturer-in-charge:	Noémi Piricz, Ph.D.		Lecturer(s):	Noémi Piricz, Ph.D.	
Prerequisites: None					
No. of sessions per week/term:	Weekly	Lecture: 2	Seminar: 2	Lab: 0	Consultation: 0
Exam/Course assignment: Exam					
Course objectives:	<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>				
Course assessment:	<p>Number, requirements and dates of mid-term checking of the progress of studies (individual presentation + classroom paper):</p> <ol style="list-style-type: none"> 1) Individual presentation on week 5 2) Individual classroom paper on week 11 <p>Both individual presentation and classroom paper cannot be fulfilled or repeated in exam period!</p> <p>Requirements on participation on seminars and lectures: 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 (consultation)	Course content				
1.	Seminar 1-2: Stakeholders				

	Lecture 1: Role and Structure of Accounting
2.	Seminar 3-4: Book-keeping vs Accounting Lecture 2: Accounting Principles
3.	Lecture 3: Accounting Information System Seminar 5-6: Book-keeping vs Accounting
4.	Lecture 4: Double Entry System Seminar 7-8: Stocktaking
5.	Lecture 5: Individual presentations Seminar 9-10: Individual presentations
6.	Lecture 6: Accounting Information System Seminar 11-12: Valuation tasks for calculation
7.	Lecture 7: Forms and Methods of Reporting Seminar 13-14: The Balance Sheet
8.	Lecture 8: The Company's Assets and Liabilities Seminar 15-16: Practising the Company's Assets and Liabilities
9.	Lecture 9: Accounting Valuation Seminar 17-18: Depreciation
10.	Lecture 10: Methods of Accounting Seminar 19-20: Methods of Accounting
11.	Lecture 11: The Accounting of Simple Economic Transactions I. Seminar 20-21: Individual classroom paper
12.	Lecture 12: The Accounting of Simple Economic Transactions II. Seminar 22-23: Accounting tasks
13.	Lecture 13: Accounting of Different Transactions Seminar 24-25: Accounting tasks
14.	Lecture 14: Summary Seminar 26-27: Preparations for written exam
Assessment (method of assessment, make-ups and re- sits):	<p>How marks are given?</p> <p>Option 1 (suggested mark):</p> <p>1) Individual presentation on week 5: max 40 points</p> <p>2) Individual classroom paper on week 12: 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>

Course completion (written or oral exam, test, etc.):	Written exam at exam period
Compulsory literature:	Learning material in Moodle Jerry J. Weygandt and Paul D. Kimmel: Accounting Principles, 12th Edition International Student Version, 2015, Kindle Edition
Recommended literature:	Larry M. Walther: Financial Accounting. 2016-2017 Edition, Paperback
Additional material:	Accounting Act (can be found in Moodle too) List of terms
Quality management aspects:	TÜV CERT EN ISO 9001:2000