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|  | **Óbuda University Keleti Faculty of Business and Management** | | | | | | | | |
| **Unit of Study:** | Basics of Accountancy | | | | | **Subject code:** | | GVXSA1ABNE | |
| **Institute:** | Department of Enterprise Management (1084 Budapest, Tavaszmező str. 15-17.) | | | | | **Credits:** | | 4 | |
| **Course type:** | Full-time | | | **Language:** | | English | | **Term:** | Fall / Spring |
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| **Major:** |  | | | | | | | | |
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| **Lecturer-in-charge:** | Noémi Piricz, Ph.D. | | | **Lecturer(s):** | | Noémi Piricz, Ph.D. | | | |
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| **Prerequisites:** | None | | | | | | | | |
| **No. of sessions  per week/term:** | Weekly | **Lecture:** | 2 | **Seminar:** | 2 | **Lab:** | 0 | **Consultation:** | 0 |
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| **Exam/Course assignment:** | Exam | | | | | | | | |
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| **Course objectives:** | 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. | | | | | | | | |
| **Course assessment:** | Number, requirements and dates of mid-term checking of the progress of studies (individual presentation + classroom paper):  1) Individual presentation on week 5  2) Individual classroom paper on week 11  Both individual presentation and classroom paper cannot be fulfilled or repeated in exam period!  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. | | | | | | | | |
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| **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 l.  Seminar 20-21: Individual classroom paper | | | | | | | | |
| **12.** | Lecture 12: The Accounting of Simple Economic Transactions ll.  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 | | | | | | | | |
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| **Assessment (method of assessment,  make-ups and re-sits):** | How marks are given?  Option 1 (suggested mark):  1) Individual presentation on week 5: max 40 points  2) Individual classroom paper on week 12: max 60 points  Option 2 (exam period):  Written exam at exam period : max 100 points  In both case the calculation of marks:  between 0-50%: one (1)  between 51-64%: two (2)  between 65-75%: three (3)  between 76-88%: four (4)  between 89-100%: five (5) | | | | | | | | |
| **Course completion (written or oral exam, test, etc.):** | Written exam at exam period | | | | | | | | |
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| **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 | | | | | | | | |
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| **Additional material:** | Accounting Act (can be found in Moodle too)  List of terms | | | | | | | | |
| **Quality management aspects:** | TÜV CERT EN ISO 9001:2000 | | | | | | | | |