SUBJECT DATASHEET

FINANCIAL STATEMENT ANALYSIS

BMEGT35ML60

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name
FINANCIAL STATEMENT ANALYSIS

ID (subject code)	BMEGT35ML60

Type of subject
Contact lessons

Course types and lessons

Type	*Lessons*
Lecture	2
Practice	0
Laboratory	0

Type of assessment
exam grade

Number of credits
5

Subject Coordinator

Name	*Position*	*Contact details*
Dr. Böcskei Elvira	associate professor	bocskei.elvira@gtk.bme.hu

Educational organisational unit for the subject
Department of Finance

Subject website
https://edu.gtk.bme.hu/

Language of the subject
magyar és angol – HU and ENG

Curricular role of the subject, recommended number of terms
Programme: **Accounting Master's Programme from 2019/20/Term 1**
Subject Role: **Compulsory**
Recommended semester: **3**

Direct prerequisites

Strong	None
Weak	None
Parallel	None
Exclusion	None

Validity of the Subject Description

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

The aim of the subject is to acquaint students with the accounting of the most frequent economic events in the course of management, which affect the property, financial and income situation of business organizations, and their effects. The goals include being able to provide, plan, analyze and control information to support decision-making in order to ensure the long-term success of businesses, based on the knowledge learned, in addition to acquiring accounting items. The specific aim of the course is to provide students skills to compile and analyze reports by providing methodological knowledge. An important requirement is that the student should be able to evaluate the examined organization, process on the basis what they learne during this course. A solid knowledge of the curriculum of the Basics of Accounting is essential for the successful acquisition of knowledge.

Academic results

Knowledge

1. • Students are aware of indicators for analysing income and financial state of the company.
2. • contexts of cost accounting and profit-and-loss calculation
3. • controlling aspects of cost analysis

Skills

1. Students are able to plan and organize independent learning,
2. comprehend and use the professional literature of the topic,
3. recognize the contexts behind accounting and financial decisions,
4. make calculations supporting decisions

Attitude

1. Students are open to learn and adapt the innovations in accounting,
2. collaborate with their instructors and student mates during the learning process,
3. gain knowledge and information,
4. take use of ICT tools.

Independence and responsibility

1. Students are open to accept reliable critical remarks
2. collaborate with other students in performing assignments during the learning process
3. are able to make independent decisions
4. are capable of reasonable consideration in the financial and accounting decision-making processs
5. can weigh the significance of their responsibilities and foresee the consequences of their decisions

Teaching methodology

Lectures, and written communication, use of ICT tools and techniques, home assignment. Students will submit assignments, including quizzes, throughout the semester based on the course content presented in that assignment. Students will complete hands-on, application exams using accounting forms.

Materials supporting learning

- Tankönyvek, jegyzetek, letölthető anyagok
- Dr. Bosnyák János - Dr. Gyenge Magdolna - Dr. Pavlik Lívia - dr. Székács Péterné: Vezetői számvitel Budapest, Saldo Pénzügyi Tanácsadó és Informatikai Zrt., 2010.
- Dr. Jáki Erika szerk: Pénzügyi kimutatások, gyakorlati pénzügyi modellezés Budapesti Corvinus Egyetem, 2018 (http://unipub.lib.uni-corvinus.hu/3860/)
- Textbooks, notes, slides, downloadable learning materials
- Larry M. Walther – Christopher J. Skousen: Managerial and Cost Accounting 2009.

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

Assessment of the learning outcomes described under 2.2. is based on written mid-term tests.

Performance assessment methods

Detailed description of mid-term performance assessments: Partial performance assessment during the semester: Mid-year classwork can
worth 50 percent of the subject requirement. The performance of the mid-year classwork can be combined with the written exam result at the end of the semester if it is more favorable for the student. The lecturer determines the requirements and the method of assessment
of the mid-year classwork. Performance assessment during the examination period There will be an end of semester written exam which is 90 minutes long. Theory and the application of acquired knowledge are also vital parts of the assessment. The lecturer determines
the part of the curriculum that is the subject of the evaluation.

Percentage of performance assessments, conducted during the study period, within the rating

- **seminar work (optional)**: 50

Percentage of exam elements within the rating

- **semester-end written exam**: 100

Conditions for obtaining a signature, validity of the signature

Az aláírás megszerzésének a TVSZ-ben rögzített általános szabályokon túl nincs feltétele. A megszerzett aláírás a TVSZ szerinti időtartamig
érvényes.

Issuing grades

Excellent	100
Very good	91-99
Good	81-90
Satisfactory	66-80
Pass	50-65
Fail	0-49

Retake and late completion

Coursework required for the completion of the subject

Részvétel a kontakt tanórákon	14×2 = 28
Vizsgafelkészülés	122
Összesen	150

Approval and validity of subject requirements

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

Subject includes the topics detailed in the course syllabus to ensure learning outcomes listed under 2.2. can be achieved. Timing of the topics may be affected by calendar or other circumstances in each semester.

Additional lecturers

Dr. Ilyés Csaba	ilyes.csaba@gtk.bme.hu
Sereg Nikolett	sereg.nikolett@gtk.bme.hu

Approval and validity of subject requirements