# SUBJECT DATASHEET

## Audit and Assurance

## BMEGT35ML63

# I. SUBJECT DESCRIPTION

## 1. SUBJECT DATA

**Subject name**
Audit and Assurance

**ID (subject code)** BMEGT35ML63

**Type of subject**
Contact lessons

**Course types and lessons**

| *Type* | *Lessons* |
|---|---|
| Lecture | 1 |
| Practice | 0 |
| Laboratory | 0 |

**Type of assessment**
exam grade

**Number of credits**
3

**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 - HU

**Curricular role of the subject, recommended number of terms**
Programme: **Accounting Master's Programme from 2019/20/Term 1**
Subject Role: **Compulsory**
Recommended semester: **4**

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**Direct prerequisites**

| | |
|---|---|
| ***Strong*** | - Számviteli esettanulmányok – Case studies in Accounting |
| ***Weak*** | None |
| ***Parallel*** | None |
| ***Exclusion*** | None |

**Validity of the Subject Description**

# 2. OBJECTIVES AND LEARNING OUTCOMES

**Objectives**

The aim of subject is to provide students with reliable knowledge about the development of audit, basic concepts, audit activities of state authorities and internal audit processes. The student also acquires knowledge about the role, tasks and methods of auditing, International Standards on Auditing and their internal connections. The specific aim of the course is to provide students with the skills to be able to interpret and apply control and audit tasks by providing methodological knowledge - and reviving what they have learned before. An important require-ment is that the student be able to apply the methodology of the audit, from the planning to its implementation, based on what they learned in the course.

**Academic results**

Knowledge

1. Acquiring adequate knowledge on the control and audit tasks to be performed and the related methodology.

Skills

1. By the end of the semester, students will see the control and audit tasks in a system, they will have adequate knowledge on the individual elements of the process from planning to implementation. Students will be able to review the reports and to recognize the connections related to control by the end of the semester.

Attitude

1. The student
2. • is open to learning about and adapting innovations in the field of accounting;
3. • collaborates with the instructor and fellow students during learning;
4. • enriches his knowledge and is informed;
5. • uses the opportunities offered by ICT tools.

Independence and responsibility

1. Acquiring adequate knowledge of the control and audit tasks to be performed and the related methodology.
2. They will be able to recognize the relationships, support the audit work and conduct further independent audits. By developing the ability to think in the system, the student is able to solve tasks independently and understands the responsibilities of audit work. Able to take responsibility for compliance with professional, legal and ethical norms and rules related to their work and conduct, for the consequences, suggestions and decisions of their activities

**Teaching methodology**

Előadások, kommunikáció írásban és szóban, IKT eszközök és technikák használata, opcionális önállóan és cso-portmunkában készített feladatok. Lectures, written and oral communication, use of ICT tools and techniques, optional: individual and group work.

**Materials supporting learning**

- Kötelező szakirodalom - Obligatory:
- • Az előadásokon és szemináriumokon kiadott, illetve a kari moodle rendszerből letölthető anyagok.
- • Magyar Nemzeti Könyvvizsgálati Standardok (MKVK, 2017.)
- • Nemzetközi Könyvvizsgálati standardok (MKVK, 2017.)
- Ajánlott szakirodalom – Recommended:
- • Lukács J (2017): Könyvvizsgálat rendszere (2017), Aula kiadó, Budapest
- • Lukács J (2019): Ellenőrzés és könyvvizsgálat alapjai (2019), MKVK OK, Budapest
- • Galántainé Máté Zs. (2014): Adó(rendszer)tan, Aula Kiadó, Budapest
- • Birher I.-Sztanó I.-Vladárné Kiss A.-Vörös L. (2014): Vállalkozások ellenőrzése, Perfekt Kiadó, Budapest
- • Herich Gy. (2020): Adótan, Penta Kiadó, Budapest
- • 2000. évi C. törvény a számvitelről
- • 2013. évi V. törvény a Polgári Törvénykönyvről,
- • A közigazgatási hatósági eljárás és szolgáltatás általános szabályairól szóló 2004. évi CXL. törvény (továb-biakban: Ket.) az Adó- és Pénzügyi Ellenőrzési Hivatalról szóló 273/2006. (XII. 23.) Kormányrendelet.

# II. SUBJECT REQUIREMENTS

## TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

**General Rules**

A 2.2. pontban megfogalmazott tanulási eredmények értékelése az évközi írásbeli teljesítménymérés (összegző ta-nulmányi teljesítményértékelés)
alapján történik. A tárgy vizsgával zárul.

**Performance assessment methods**

Detailed description of mid-term performance assessments: Detailed description of examination performance assessments:

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

- **Mid-term assessment/test**: 50

**Percentage of exam elements within the rating**

- **Semester-end written exam**: 50

**Conditions for obtaining a signature, validity of the signature**

**Issuing grades**

| | |
|---|---|
| Excellent | <96 |
| Very good | 91-95 |
| Good | 81-90 |
| Satisfactory | 66-80 |
| Pass | 50-65 |
| Fail | >49 |

**Retake and late completion**

Amennyiben az évközben előírt feladatot nem teljesíti, és vagy nem éri el a minimális követelményszintet, a szorgalmi időszak utolsó hetében pótolhatja

**Coursework required for the completion of the subject**

**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 achie-ved. Timing of the topics may be affected by calendar or other circumstances in each semester.

**Additional lecturers**

Dr. Rózsa Attila

**Approval and validity of subject requirements**