



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

<i>Type</i>	<i>Lessons</i>
Lecture	1
Practice	0
Laboratory	0

Type of assessment

exam grade

Number of credits

3

Subject Coordinator

<i>Name</i>	<i>Position</i>	<i>Contact details</i>
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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**

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 requirement 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 csoportmunkában 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 (továbbiakban: 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 tanulmányi 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 achieved. 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