



**SUBJECT DATASHEET**

**CONSOLIDATED ACCOUNTING**

**BMEGT35ML05**

# I. SUBJECT DESCRIPTION

## 1. SUBJECT DATA

### Subject name

CONSOLIDATED ACCOUNTING

### ID (subject code)

BMEGT35ML05

### 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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Dr. Böcskei Elvira	associate professor	bocskei.elvira@gtk.bme.hu
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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: **1**

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### Direct prerequisites

**Strong** Számvitel (Accounting)

**Weak** None

**Parallel** None

**Exclusion** None

### Validity of the Subject Description

## 2. OBJECTIVES AND LEARNING OUTCOMES

### Objectives

The aim of teaching the subject is to provide students with the basic knowledge needed to compile consolidated accounts. In addition to theoretical knowledge, students are introduced to the preparation of consolidated financial statements through practical examples.

### Academic results

#### Knowledge

1. Students are aware of
2. • the methods of consolidated
3. • rules of consolidated

#### Skills

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

#### Attitude

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

#### Independence and responsibility

1. Students
2. • are open to accept reliable critical remarks
3. • collaborate with other students in performing assignments during the learning process
4. • are able to make independent decisions
5. • are capable of reasonable consideration in the financial and accounting decision-making process
6. • 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 – Books, notes, downloadable materials
- Dr. Baricz Rezső: Konszolidált beszámoló alapjai, példatár és feladatgyűjtemény, Saldo, Budapest, 2016

## 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

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 exam.

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

- Órai munka (opcionálisan): 50

#### Percentage of exam elements within the rating

- Év végi írásbeli vizsga: 100

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

According to TVSZ.

#### Issuing grades

Excellent	91-100
Very good	81-90
Good	66-80
Satisfactory	55-65
Pass	<49
Fail	

#### Retake and late completion

According to TVSZ.

#### Coursework required for the completion of the subject

Résztétel a kontakt tanórákon	14
Vizsgafelkészülés	76
ÖSSZESEN	90

#### 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

Veit Adrienn

Malinka Krisztina

### Approval and validity of subject requirements