



# **SUBJECT DATASHEET**

## **International Accounting I.**

**BMEGT35ML13**

# I. SUBJECT DESCRIPTION

## 1. SUBJECT DATA

### **Subject name**

International Accounting I.

### **ID (subject code)**

BMEGT35ML13

### **Type of subject**

Contact lessons

### **Course types and lessons**

<i>Type</i>	<i>Lessons</i>
Lecture	2
Practice	0
Laboratory	0

### **Type of assessment**

exam grade

### **Number of credits**

5

### **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: **2**

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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

A tantárgy specifikus célja, hogy a módszertani ismeretek nyújtásával – és a korábban megismertek felelevenítésével – a hallgatók olyan mértékű jártasságra tegyenek szert, hogy képesek legyenek a nemzetközi számviteli standardok értelmezésére és alkalmazására. Fontos követelmény, hogy a tantárgy keretében tanultak alapján a hallgató képes legyen IFRS beszámoló összeállítására és elemzésére. Az ismeretek eredményes elsajátításához elengedhetetlenül szükséges a Számvitel tárgy tananyagának biztos tudása.

### Academic results

Knowledge

1. Knowledge of the major / most commonly used International Financial Reporting Standards.

Skills

1. By the end of the semester, students will be able to interpret / analyze reports prepared on the basis of international financial reporting standards and prepare financial statements in accordance with IFRSs. They will be able to recognize the connections, support decision-making and further expand their knowledge independently.

Attitude

1. The student
2. • is open to learn about and adapt innovations in the field of accounting;
3. • collaborates with the lecturer and fellow students during course;
4. • enriches his/her knowledge and is informed;
5. • use the opportunities offered by University tools.

Independence and responsibility

- 1.

### Teaching methodology

Lectures, written and oral communication, use of University tools and techniques, optional individual and group work.

### Materials supporting learning

- • Lakatos-Kovács-Mohl-Rózsa-Szirmai: A Nemzetközi Beszámolósi Standardok elmélete és gyakorlata (MKVKOK, 2018)
- • Bartha Ágnes – Gellért Henriett – Madarasiné Szirmai Andrea (2013): Nemzetközi számviteli ismeretek. Perfekt Zrt, Budapest
- • Moodle felületre feltöltött elméleti és gyakorlati tananyagok / course files via moodle and microsoft teams

# II. SUBJECT REQUIREMENTS

## TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

### General Rules

The subject ends with an exam.

### Performance assessment methods

Performance evaluations during the examination period End of semester written/oral exam: The exam: 90 minutes The assessment of the competence elements of the subject knowledge and ability is done in written or oral form based on the lecturer's decision. The exam focuses on the application of the acquired knowledge. The course material on which the assessment is based on is determined by the lecturer of the subject.

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

- x: 1

### Percentage of exam elements within the rating

- Exam in the exam period: 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	>91
Very good	85-90
Good	76-84
Satisfactory	64-75
Pass	50-63
Fail	0-49

### Retake and late completion

Correction and replacement is according to TVSZ.

### Coursework required for the completion of the subject

participation	28
exam preparation	122
total	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

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### Approval and validity of subject requirements