SUBJECT DATASHEET

IMPROVEMENT OF DIGITAL COMPETENCES IN ACCOUNTANCY MSC

BMEGT20ML87

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name
IMPROVEMENT OF DIGITAL COMPETENCES IN ACCOUNTANCY MSC

ID (subject code) BMEGT20ML87

Type of subject
contact hour

Course types and lessons

Type	*Lessons*
Lecture	0
Practice	1
Laboratory	0

Type of assessment
exam grade

Number of credits
3

Subject Coordinator

Name	*Position*	*Contact details*
Dr. Nemeslaki András	professor	nemeslaki.andras@gtk.bme.hu

Educational organisational unit for the subject
Department of Management and Business Economics

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

Language of the subject
magyar - HU

Curricular role of the subject, recommended number of terms
Programme: **Master of Science in Accounting**
Subject Role: **Compulsory**
Recommended semester: **1**

Direct prerequisites

Strong	Nincs
Weak	Nincs
Parallel	Nincs
Exclusion	Nincs

Validity of the Subject Description
Approved by the Faculty Board of Faculty of Economic and Social Sciences, Decree No: 580485/10/2023 registration number. Valid from: 28.06.2023.

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

The aim of the course is to introduce students to current IT tools and software. The basic concept of the subject is learning the functioning of the data, information and knowledge hierarchy (data-information-knowledge). The course deals with how information communication technologies - hardware, software, operating systems, application software, networks, mobile devices, etc. help. efficient processing of data and efficient performance of accounting analyses. We methodically review the IT aspects of the possibilities of the online world and the most modern solutions for information management and knowledge transfer. The long-term goal is for students to be able to independently learn the IT tools necessary for their profession, so our focus is on introducing solutions and methods that promote self-development.

Academic results

Knowledge

1. Has knowledge of electronic resources necessary for learning and developing digital tools and competencies.
2. The student knows well the basic tools, methodologies and functions required for accounting analyses.
3. The student knows the online resources that can be used to improve his/her skills and knowledge.
4. Knows and is able to apply the basic information technology procedures and processes that are necessary for obtaining, storing, and using the data required for his/her work.
5. Knows the interoperability challenges that arise when using different IT tools.

Skills

1. By applying the learned theories and methods, the student reveals, organizes and analyzes information and basic relationships, formulates independent conclusions and critical comments.
2. Takes into account the IT tools and software that appear in the course of his/her professional work.
3. Capable of complex accounting analyzes with using IT tools.
4. Able to independently search for the software and method required for solving a problem efficiently, supported by IT tools.
5. Able to use different software, databases, etc. handle the interoperability challenges arising from their use at his/her own level, and possibly prepare development proposals to deal with them.

Attitude

1. Takes a critical approach to each IT tool, judges them in terms of the knowledge material learned.
2. Receptive to receiving new information, willing to try new software and IT solutions.
3. The student is open to challenges involving digital competences and doesn't shy away when faced with such a task.
4. The student understands the inevitability of lifelong learning and strives for self-development in the field of digital competences.
5. Cooperates with the instructor, fellow students and even possible partners outside the organization in the course of expanding knowledge in relation to handling ICT challenges.

Independence and responsibility

1. Independently conducts accounting-related analyzes requiring digital competences.
2. Assumes responsibility for compliance with professional, legal, ethical standards and rules related to work and conduct.
3. The student takes responsibility for his/her analyses, conclusions and decisions, his/her chosen methodologies and softwares, and can justify his/her decisions.
4. Performs the tasks related to the digital competencies assigned to him/her independently and responsibly.

Teaching methodology

Exercises, written and oral communication, mastering the use of IT tools and techniques within the framework of a hybrid educational methodology, tasks prepared partly independently and in group work, work organization techniques.

Materials supporting learning

- Tankönyvek, jegyzetek, letölthető anyagok.
- Kötelező irodalom:
- • A gyakorlatokon elhangzott tananyag, amely a Moodle e-learning oldalról elérhető kiegészítve egyes önállóan elsajátandó szoftverek használatát segítő online elérhető tananyagokkal, ezek is a tárgy Moodle oldaláról elérhetők az aktuális félév konkrét ismeretanyagához igazítva.
- • Kövesi János (szerk.): Menedzsment és vállalkozásgazdaságtan, 2021
- Ajánlott irodalom:
- • Nemeslaki András (szerk.): E-közszolgálat fejlesztés: Elméleti alapok és tudományos kutatási módszerek, 2014
- • Molnár László, Sasvári Péter, Tarpai Zoltán Tamás: Közigazgatási Informatikai Alkalmazások, 2016

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

The assessment of the learning outcomes set out in point 2.2 takes the form of a written exam at the end of the Semester (summative academic performance assessment) and a partial performance assessment (two tasks to be completed individually are required).

Performance assessment methods

1. Summative performance assessment (exam): a complex, written assessment of the knowledge and ability-type competence elements of
the subject in the form of a written exam (max. 60 points). In order to pass the subject, a result of at least 50% must be achieved on the exam. 2. Partial performance evaluation: completion of two individual tasks with the conditions announced at the beginning of the semester. 20-20 points can be obtained from these. Additionaplus points can be earned during the lectures through interaction andtask solutions.

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

- **1st individual task**: 50
- **2nd individual task**: 50
- **pluspoints**: 5
- **total**: 100

Percentage of exam elements within the rating

- **written exam**: 60
- **individual tasks, plus points**: 40
- **total**: 100

Conditions for obtaining a signature, validity of the signature

A total of at least 50% of the points obtained from the two individually prepared tasks must be achieved in order to obtain the si

Issuing grades

Excellent	94
Very good	88-94
Good	75–87
Satisfactory	62–74
Pass	50–61
Fail	0-49

Retake and late completion

The two individual assignments and the plus points cannot be replaced or retaken. The retaking and replacing of the exam is according to the Code of Studies.

Coursework required for the completion of the subject

participation in contact classes	12
mid-semester preparation for class assignments, independent learning of the course material	10
preparing an individual tasks	34
independent learning of designated written curriculum	34
Sum	90

Approval and validity of subject requirements

Consulted with the Faculty Student Representative Committee, approved by the Vice Dean for Education, valid from: 05.06.2023.

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

A 2.2. pontban megfogalmazott tanulási eredmények eléréséhez a tantárgy a következő tematikai blokkokból áll. Az egyes félévekben meghirdetett kurzusok sillabuszaiban e témaelemeket ütemezzük a naptári és egyéb adottságok szerint.

1 Számvitel IKT támogatása.

2 Digitális kompetenciák önfejlesztése, digitális kompetenciák önfejlesztésének eszköztára.

3 Adatfeldolgozási kompetenciák és eszközök, adattárházak, informatikai rendszerek.

4 Adatvizualizáció, riportok.

5 Automatizáció, gépi tanulási modellek használhatósága.

6 Számviteli rendszerek.

Additional lecturers

Molnár László molnar.laszlo@gtk.bme.hu

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