



SUBJECT DATASHEET

CASE STUDIES IN ACCOUNTING

BMEGT35ML20

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name

CASE STUDIES IN ACCOUNTING

ID (subject code)

BMEGT35ML20

Type of subject

contact lessons

Course types and lessons

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

Type of assessment

exam grade

Number of credits

5

Subject Coordinator

| <i>Name</i> | <i>Position</i> | <i>Contact details</i> |
|--------------------|---------------------|---------------------------|
| 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: **Master of Science in Accounting**
Subject Role: **Compulsory**
Recommended semester: **2**

Direct prerequisites

| | |
|------------------|----------------------|
| <i>Strong</i> | SZÁMVITEL/Accounting |
| <i>Weak</i> | None |
| <i>Parallel</i> | None |
| <i>Exclusion</i> | None |

Validity of the Subject Description

Approved by the Faculty Board of Faculty of Economic and Social Sciences, Decree No: 580439/11/2024 registration number. Valid from: 29.05.2024.

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

The purpose of the course is for students to synthesize their previously acquired accounting knowledge. By reviewing and getting to know the accounting items learned in the basic course, the students should acquire such proficiency that they are able to confidently see the effects on the balance sheet and profit and loss statement, as well as be able to analyze the property, financial and income situation that facilitates decision-making. By mastering the knowledge of the subject, students will be able to make responsible economic decisions independently, as well as be able to anticipate their consequences. They will be able to compile the report independently, assume responsibility, and interpret ethical norms and legal rules. The aim of the subject is for students to be able to think in a system, which enables them to be able to work independently. Students must be able to perform managerial tasks and make responsible decisions.

Academic results

Knowledge

1. Students know the processes that apply to the compilation of the report,
2. have comprehensive knowledge of accounting records,
3. have the knowledge material on the basis of which they are able to interpret and apply the changes in the accounting law.

Skills

1. Students are able to plan and organize independent learning,
2. comprehend and use the professional literature of the topic,
3. recognize the contexts behind accounting decisions,
4. do calculations that support decision-making.

Attitude

1. Students are open to learn about and adapt innovations in accounting,
2. collaborate with their instructors and peers during the learning process, he is able to work both independently and in a team,
3. gain knowledge and information,
4. are able to use new ICT tools.

Independence and responsibility

1. Students are open to accepting and making well-founded critical comments,
2. collaborate with other students in performing assignments during the learning process, able to assume a leadership role during group work,
3. are able to make independent decisions, makes decisions responsibly,
4. are capable of making informed judgements in the financial decision-making process, able to take responsibility for their decisions,
5. can weigh the significance of their responsibilities and foresee the consequences of their decisions.

Teaching methodology

Lectures, verbal and written communication, use of ICT tools and techniques, optional homeworks performed individually or in teams

Materials supporting learning

- Tankönyvek, jegyzetek, letölthető anyagok
- A számvitelről szóló 2000. évi C. törvény hatályos szövege - The current text of Act C of 2000 on Accounting
- Róth - Adorján - Lukács - Veit: Számviteli esettanulmányok - összefoglaló rendszerezés példák és feladatok, MKVK. Budapest
- Moodle felületre feltöltött elméleti és gyakorlati tananyag. – Lecture slides and exercises uploaded in to Moodle

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

A 2.2. pontban megfogalmazott tanulási eredmények értékelése írásbeli vizsga alapján történik.

Performance assessment methods

Összegző tanulmányi teljesítményértékelés: a tantárgy tudás és képesség típusú kompetenciaelemeinek komplex, írásos értékelési módja vizsga dolgozat formájában történik. A dolgozat a megszerzett ismeretek alkalmazására helyezi a hangsúlyt, mindamellett az elmélet számonkérése is szerepet kap. Az értékelés alapjául szolgáló tananyagrészt a tantárgy előadója határozza meg. A rendelkezésre álló munkaidő max. 90 perc, a megszerezhető maximális pontszám 100 pont. Órai aktivitásért a 100 ponton felül további tíz pont szerezhető.

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

- Órai munka (opcionálisan): 10

Percentage of exam elements within the rating

- írásbeli: 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 | 96 |
| Very good | 91-95 |
| Good | 81-90 |
| Satisfactory | 66-80 |
| Pass | 50-65 |
| Fail | 0-49 |

Retake and late completion

TVSZ szerint

Coursework required for the completion of the subject

| | |
|-------------------------------|-----|
| Részvétel a kontakt tanórákon | 36 |
| Órai munka | 34 |
| Vizsgafelkészülés | 80 |
| összesen | 150 |

Approval and validity of subject requirements

Consulted with the Faculty Student Representative Committee, approved by the Vice Dean for Education, valid from: 06.05.2024.

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

- 1 Számviteli beszámolók
- 2 Tárgyi eszközök
- 3 Készletek
- 4 Követelések
- 5 Értékpapírok és pénzeszközök
- 6 Időbeli elhatárolások
- 7 Saját tőke
- 8 Céltartalékok
- 9 Kötelezettségek
- 10 Könyvviteli zárás és a beszámoló készítés folyamata
- 11 Esettanulmányok, feladatok

Additional lecturers

| | | |
|------------------------------|---------------|---------------------------------|
| Dr. Ilyésné Dr. Molnár Emese | adjunktus | ilyesne.molnar.emese@gtk.bme.hu |
| Borbényi-Molnár Edina | óraadó oktató | eborbenyi@edu.bme.hu |
| Veit Adrienn | PhD hallgató | veit.adrienn@gtk.bme.hu |

Approval and validity of subject requirements