SUBJECT DATASHEET

Accounting, Controlling

BMEGT35MSM8000-00

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name
Accounting, Controlling

ID (subject code) BMEGT35MSM8000-00

Type of subject
Contact lessons

Course types and lessons

Type	*Lessons*
Lecture	0
Practice	0
Laboratory	0

Type of assessment
mid-term grad

Number of credits
2

Subject Coordinator

Name	*Position*	*Contact details*
Tóth Rita	assistant lecturer	BME GTK Pénzügyek Tanszék

Educational organisational unit for the subject
Department of Finance

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

Language of the subject
magyar

Curricular role of the subject, recommended number of terms
Programme: **MSc in Infrastructural Engineering**
Subject Role: **Compulsory**
Recommended semester: **3**

Direct prerequisites

Strong	None
Weak	None
Parallel	None
Exclusion	None

Validity of the Subject Description
Approved by the Faculty Board of Faculty of Economic and Social Sciences, Decree No: 5881478/13/2024 registration number. Valid from: 11.12.2024.

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

Teaching the subject will get the students acquainted with the goals and tasks of accounting and controlling. As a result, they learn accounting tools and methods and gain basic knowledge in analysing income and financial state of the company.

Academic results

Knowledge

1. Students can
2. • understand and demonstrate accounting principles;
3. • classify accounts as either asset, liability, owner's equity, revenue, or expense;
4. • prepare financial statements (income statement and balance sheet);

Skills

1. Students are able to
2. • plan and organize independent learning;
3. • comprehend and use the professional literature of the topic;
4. • analyze and record business transactions;
5. • prevent, identify, or solve problems with equipment, including computers and other technologies.

Attitude

1. Students
2. • specify goals and constraints, generate alternatives, consider risks and evaluate and choose
3. the best alternative;
4. • collaborate with their instructors and student mates;
5. • during the learning process;

Independence and responsibility

1. Students
2. • exert a high level of effort and persevere toward goal attainment;
3. • are open to accept reliable critical remarks;
4. • collaborate with other students in performing assignments during the learning process;
5. • are able to make independent 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 as-signment. Students will complete hands-on, application exams using accounting forms.

Materials supporting learning

- Tankönyvek, jegyzetek, letölthető anyagok
- • Böcskei Elvira: Vezetői számvitel BME jegyzet
- • Literature: P. Marriottt, J.R. Edwards &Hj Mellet: Introduction to Accounting 3rd Edition
- • Larry M. Walther – Christopher J. Skousen: Managerial and Cost Accounting 2009.

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

Assessment of the learning outcomes described under 2.2. is based on written mid-term tests ("summarizing study performance test") and optional home assignments.Type of assessment: mid-term grad.

Performance assessment methods

The complex written assessment of knowledge and skill competencies of the subject is based on two mid-term tests during the semester. The tests focus on practical adaptation of the knowledge students gained in the learning process, which does not exclude testing theoretical
knowledge. The parts of the learning material for the tests are selected by the lecturer of the subject. Working time for test writing is 90 minutes/test. - Partial study perfprmance assessmnet (optional home assignment): The complex written assessment of knowledge, skill, attitude, independence and responsibility competencies of the subject is based on two mid-term tests during the semester and an optional home assignment done individually. The content, requirements, submission deadline and assessment of the home assignment are given by the lecturer.

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

- **Summarizing study performance test**: 100
- **Optional home assignment (+ 10 marks added to the marks reached (may improve the grade)**: 10

Percentage of exam elements within the rating

Conditions for obtaining a signature, validity of the signature

Issuing grades

Excellent	91
Very good	91-100%
Good	76-90%
Satisfactory	61-75%
Pass	50-60%
Fail	0-49%

Retake and late completion

If the sudent cannot achieve the minimum requirement by retake, they can make the second attempt to write the contracted test provided
they have paid the fee according to the rules

Coursework required for the completion of the subject

Participation in contact lessons	20
Preparing home assignment	20
Learning written learning material	20
Total	60

Approval and validity of subject requirements

Consulted with the Faculty Student Representative Committee, approved by the Vice Dean for Education, valid from: 04.11.2024.

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

Timing of the topics may be affected by calendar or other circumstances in each semester.

1 Accounting and information systems. Accounting Concept.

2 Users of Accounting Information. Classification of Accounting.

3 Managerial decision-making in cost accounting.

4 Accounting Principles. The Financial Statements. Limitation of Accounting Data. Requirements for Accounting Information.

5 The Accounting Equation. The Financial Statements. The Balance Sheet. The Income Statement.

6 The Income Statement. The analysis of the Profit and Loss Statement.

7 The breakdown of the Profit and Loss Statement.

8 The Profit and Loss Statement: practice and problem solving. Inventories. Merchandis-ing Business. Types of Inventories. Inventory Costing Methods. Specific Unit Cost. Weighted-average Cost. Accounting for Inventories. Perma-nent and Periodic Inventory System.

9 Managerial accounting and Financial accounting relationship.

10 Managerial accounting and corporate strategy relationship.

11 Strategic and operative controlling.

Additional lecturers

Approval and validity of subject requirements