



SUBJECT DATASHEET

ACCOUNTING

BMEGT35BX4U001-00

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name

ACCOUNTING

ID (subject code)

BMEGT35BX4U001-00

Type of subject

Contact lessons

Course types and lessons

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

Type of assessment

mid-term
grade

Number of credits

3

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

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: 580501/3/2025 registration number. Valid from: 2025.07.10.

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

Teaching the subject will get the students acquainted with the goals and tasks of accounting. As a result, they learn accounting tools and methods and gain basic knowledge in analysing income and financial state of the company. Objectives: • to get students acquainted with the accounting framework, general accounting principles and accounting regulation; • to make students understand what the main accounting elements: assets, liabilities, income, expense; • to familiarize them with the annual accounts, the balance sheet and the income statement; • to help students develop the capability to perform the basic accounting functions: the recognition, valuation, measurement and recording of the most common business transactions and the preparation of accounting statements.

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);
5. process financial data, analyze source documents and transactions and decide what accounts

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 assignment. Students will complete hands-on, application exams using accounting forms.

Materials supporting learning

- Ajánlott szakirodalom: • Becsei, Filyó, Lakatos, Mikáczó, Serfőző, Stafira, Veres: A számvitel alapjai példatár és munkafüzet Saldó kiadó ISBN 9789636385767 • David Annand, Henry Dauderis & Tilly Jensen: Introduction to Financial Accounting – 2024 <https://open.umn.edu/opentextbooks/textbooks/215>

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

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

Performance assessment methods

- Partial study performance assessment: 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. - Partial study performance assessment (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. Summarizing study performance tests I. total: 50 marks/test (50%) Summarizing study performance tests II. total: 50 marks/test (50%) Total total: 100 marks/test (100%) Optional home assignment + 10 marks added to the marks reached (may improve the grade)

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

- Zárthelyi: 50
- Zárthelyi: 50

Percentage of exam elements within the rating

Conditions for obtaining a signature, validity of the signature

class attendance

Issuing grades

Excellent	95
Very good	86-94
Good	71-85
Satisfactory	61-70
Pass	50-60
Fail	0-49

Retake and late completion

The two combined academic performance assessments can be remedied or improved free of charge during the remediation period, and this applies for the first time.

Coursework required for the completion of the subject

contact lessons	28
Homework completion	12
Independent mastery of the designated written material	50
TOTAL	90

Approval and validity of subject requirements

Consulted with the Faculty Student Representative Committee, approved by the Vice Dean for Education, valid from: 07.07.2024.

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

Topics

Additional lecturers

Dr. Ilyésné Dr. Molnár Emese adjunktus/asissant professor ilyesne.molnar.emese@gtk.bme.hu

Approval and validity of subject requirements