



SUBJECT DATASHEET

ACCOUNTING AUDITING CASE STUDIES

BMEGT35ML65

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name

ACCOUNTING AUDITING CASE STUDIES

ID (subject code)

BMEGT35ML65

Type of subject

kontContact lessons

Course types and lessons

<i>Type</i>	<i>Lessons</i>
Lecture	1
Practice	0
Laboratory	0

Type of

assessment

vexam grade

Number of

credits

3

Subject Coordinator

<i>Name</i>	<i>Position</i>	<i>Contact details</i>
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Dr. Böcskei Elvira	associate professor	bocskei.elvira@gtk.bme.hu
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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 for the specialisation**

Recommended semester: **4**

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: 581083/2/2020 (Agenda 13.) Valid from November 25, 2020.

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

The aim of the subject is to outline the audit and control system, to establish the methodological basis of the basic audit/control areas, i.e. to enable our students to learn and apply the analysis and control methods that help to make economic decisions at the farmer's level, monitor their implementation and evaluate their effectiveness, and - get to know the system of inspections in force in Hungary, its development and its current structure and operation. All of these are described and presented with the help of case studies. Objectives: Students are aware of • accounting the system of objectives and means of the audit/control activity of enterprises, • the processes by which the various audit tasks are performed.

Academic results

Knowledge

1. accounting the system of objectives and means of the audit/control activity of enterprises,
2. the processes by which the various audit tasks are performed.

Skills

1. plan and organize independent learning,
2. comprehend and use the professional literature of the topic,
3. recognize the contexts of auditing processes,
4. do calculations that support decision-making

Attitude

1. are open to learn about and adapt innovations in auditing,
2. collaborate with their instructors and peers during the learning process,
3. gain knowledge and information,
4. make use of ICT tools.

Independence and responsibility

1. are open to accept reliable critical remarks,
2. collaborate with other students in performing assignments during the learning process,
3. are able to make independent decisions,
4. are capable of making informed judgements in the auditing process,
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.

Materials supporting learning

- Kovács Árpád: Az ellenőrzés rendszere és módszerei, Perfekt, 2007
- Nagy Orsolya – Németh Edit: Az ellenőrzés általános módszertanának alkalmazása, Perfekt, 2009
- Nagy Orsolya – Németh Edit: Államháztartási szakellenőrzés, Perfekt, 2009
- Blumné Bán Erika: Példatár és feladatgyűjtemény a vállalati tevékenységek elemzésének módszertani alapjaihoz, Perfekt, 2014
- Gyulainé Zsakó Zsófia – Dr. Volterné Csák Bernadett: Hitelintézeti controlling és belső ellenőrzés, Saldó, 2013
- Kovács Árpád: Az ellenőrzés rendszere és módszerei, Perfekt, 2007
- Nagy Orsolya – Németh Edit: Az ellenőrzés általános módszertanának alkalmazása, Perfekt, 2009
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II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

Assessment of the learning outcomes described under 2.2. is based on a written exam.

Performance assessment methods

- The complex written assessment of knowledge and skill competencies of the subject is based on written exam at the end of the semester.

The test focuses on practical adaptation of the knowledge students gained in the learning process, not excluding testing theoretical knowledge. The parts of the learning material for the tests are selected by the lecturer. Working time for test writing is 90 minutes, the maximal number of points is 100.

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

- Ten additional points (above the maximum 100 points) are available for active participation in courses.: 100%+10

Percentage of exam elements within the rating

- Activity during a semester: 100%+10

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. According to TVSZ.

Issuing grades

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

Retake and late completion

Correction and replacement is according to TVSZ

Coursework required for the completion of the subject

Participation in contact lessons	1×12= 24
Written learning material	26
Preparing for the exam	40
total	90

Approval and validity of subject requirements

Consulted with the Faculty Student Representative Committee, approved Dr. Lógó Emma , Vice Dean for Education. Valid from February 1, 2021

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

The subject includes the topics detailed below to ensure that learning outcomes listed under 2.2. can be achieved. Timing of the topics may be affected by holidays or other circumstances in each semester.

- 1 Basics principles of the analysis: The necessity and concept of the analysis, the scientific basis, purpose and object of the analysis, Design of the analytical work, logical model, practical implementation of the analyses.?
- 2 Types of analysis, specific analysis methods: Strategic decision support methods, Operational decision support methods.
- 3 Operational decision support methods. Methods of decomposition, Mathematical, statistical methods, Economic calculations.
- 4 Basics of auditing: The concept and general characteristics of audit/control, Types of audits and groupings of audits, Regulation in auditing.
- 5 General audit methodology I. General aspects of the organization of audit work.
- 6 General audit methodology II. Work phases of periodic on - the - spot checks.
- 7 Summary case study

Additional lecturers

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Approval and validity of subject requirements

Part I-III of the Subject Form is to be approved by the Head of Department of Finance named under 1.8.