



# **SUBJECT DATASHEET**

## **ACCOUNTING THEORY**

### **BMEGT35ML64**

# I. SUBJECT DESCRIPTION

## 1. SUBJECT DATA

### Subject name

ACCOUNTING THEORY

### ID (subject code)

BMEGT35ML64

### Type of subject

Contact lessons

### Course types and lessons

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

### Type of assessment

exam grade

### Number of credits

3

### Subject Coordinator

<i>Name</i>	<i>Position</i>	<i>Contact details</i>
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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**

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### Direct prerequisites

**Strong** None

**Weak** None

**Parallel** None

**Exclusion** None

### Validity of the Subject Description

The subject datasheet will be revised by the Faculty Board of Faculty of Economic and Social Sciences on the 26th of May.

## 2. OBJECTIVES AND LEARNING OUTCOMES

### Objectives

The aim of the course is to support the theoretical foundation of accounting and to further develop the research methodology, to support the efficient, appropriate preparation of the dissertation, and to introduce students to the professional interpretation of accounting and its relationship with other disciplines and to draw attention to the accounting tasks and accounting tracking of changes in economic life. A further goal is to acquaint students with the regulation of accounting.

### Academic results

#### Knowledge

1. the theoretical background of accounting, the scientific results achieved in the field of accounting,
2. research methodological tools of accounting
3. the regulatory framework and tools for accounting

#### Skills

1. plan and organize independent learning,
2. comprehend and use the professional literature of the topic,
3. perform the accounting tasks that support decision-making.

#### Attitude

1. are open to learn about and adapt innovations in accounting,
2. collaborate with their instructors and peers during the learning process,
3. gain knowledge and information, 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 accounting 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

- Fekete Szilveszter – Pete István: Gondolatok a számvitel tudományos alapotottságáról; [efolyoirat.oszk.hu](http://efolyoirat.oszk.hu)
- Schroeder, R. G., Clark, M. W., & Cathey, J. M. (2019). Financial accounting theory and analysis: text and cases. John Wiley & Sons.
- Glautier, M. W. E., & Underdown, B. (2001). Accounting theory and practice. Pearson education.
- Malmi, T., & Granlund, M. (2009). In search of management accounting theory. European accounting review, 18(3), 597-620.
- Fekete Szilveszter – Pete István: Gondolatok a számvitel tudományos alapotottságáról; [efolyoirat.oszk.hu](http://efolyoirat.oszk.hu)
- Schroeder, R. G., Clark, M. W., & Cathey, J. M. (2019). Financial accounting theory and analysis: text and cases. John Wiley & Sons.
- Glautier, M. W. E., & Underdown, B. (2001). Accounting theory and practice. Pearson education.
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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

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 September 1, 2021

# III. COURSE CURRICULUM

## THEMATIC UNITS AND FURTHER DETAILS

### Topics covered during the term

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

- 1 Historical overview of the research results achieved in the field of accounting, presentation of the achieved research results, possibilities of its practical adaptation.
- 2 An overview of the research results and careers of researchers who have achieved decisive scientific results in the field of accounting
- 3 Aims, methods and products of scientific work. Forms of scientific literature, The subject of scientific work and the information base
- 4 The structure, editing and wording of scientific writing, Computer literature source research
- 5 Balance sheet theories, Accounting theory and empirical research: classical theory, Market-based accounting research, Positive accounting theory, Stakeholder theories, Theory of regulation
- 6 Overview of specific research
- 7 Trends of the international regulation in the field of accounting

### Additional lecturers

### 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.