

Tárgytematika / Course Description

Accounting I.

KGNB_GETA008

Tárgyfelelős neve /

Teacher's name: dr. Borbély Katalin

Félév / Semester: 2020/21/2

Beszámolási forma /

Assesment: Vizsga

Tárgy heti óraszám /

Teaching hours(week): 2/2/0

Tárgy féléves óraszám /

Teaching hours(sem.): 0/0/0

OKTATÁS CÉLJA / AIM OF THE COURSE

The aim of the course is to learn the basis of financial accounting according to the level FA1 of ACCA qualification.

TANTÁRGY TARTALMA / DESCRIPTION

| Week | Content |
|-------|---|
| 1 | Introduction, the content and assessment of Accounting I. |
| 2 | Explain the context and purpose of financial reporting, Define the qualitative characteristics of financial information |
| 3 | Demonstrate the use of double-entry and accounting systems |
| 4-5-6 | Record transactions and events |
| 7 | Prepare a trial balance (including identifying and correcting errors) |
| 8-9 | Prepare basic financial statements for incorporated and unincorporated entities. |
| 10 | Prepare simple consolidated financial statements |
| 11 | Interpretation of financial statements |

| | |
|----|-------------|
| 12 | Summarizing |
| 13 | Exam |

SZÁMONKÉRÉSI ÉS ÉRTÉKELÉSI RENDSZERE / ASSESMENT'S METHOD

Attendance is mandatory.

Written exam

Assessment:

| | |
|----------|---|
| 0-49 % | 1 |
| 50-59 % | 2 |
| 60-69 % | 3 |
| 70-79 % | 4 |
| 80-100 % | 5 |

KÖTELEZŐ IRODALOM / OBLIGATORY MATERIAL

Compulsory reading list

Recording Financial Transaction (FA1) – Free ACCA FA lectures
