

Tárgytematika / Course Description**Accounting I.****KGNB_GETA008****Tárgyfelelős neve /****Teacher's name:** dr. Borbély Katalin**Félév / Semester:** 2021/22/1**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 / ASSESSMENT'S METHOD

Personal participation is compulsory in the classes. (Maximum 2 absences are accepted.) The online presence is recommend.

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