

## Tárgytematika / Course Description

### Accounting I.

KGNB\_GETA008

Tárgyfelelős neve /

Teacher's name: dr. Borbély Katalin

Félév / Semester: 2022/23/1

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

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## SZÁMONKÉRÉSI ÉS ÉRTÉKELÉSI RENDSZERE / ASSESSMENT'S METHOD

**Attendance is mandatory** (Maximum 2 absences are accepted.)

**ATTENTION!** Most of the lectures are online sessions and the students have to be present and work hard at these lectures, too.

**Written exam (moodle)**

**Assessment:**

0-49 %      1

50-59 %      2

60-69 %      3

70-79 %      4

80-100 %      5

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## KÖTELEZŐ IRODALOM / OBLIGATORY MATERIAL

**Compulsory reading list**

Recording Financial Transaction (FA1) – Free ACCA FA lectures

Lectures and tasks on the moodle