

## Tárgytematika / Course Description

### Accounting I.

KGNB\_GETA008

Tárgyfelelős neve /

Teacher's name: dr. Borbély Katalin

Félév / Semester: 2022/23/2

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 / 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