

## Tárgytematika / Course Description

### Accounting II

**KGNB\_GETA009**
**Tárgyfelelős neve /**
**Teacher's name:** dr. Tóth Árpád

**Félév / Semester:** 2023/24/1

**Beszámolási forma /**
**Assesment:** Vizsga

**Tárgy heti óraszám /**
**Teaching hours(week):** 2/1/0

**Tárgy féléves óraszám /**
**Teaching hours(sem.):** 0/0/0

### OKTATÁS CÉLJA / AIM OF THE COURSE

**Overview** The students will study the most important issues of the financial position and financial performance and know the IASs and IFRSs related to the financial report.

**The aim of the course** is to know the basis of above mentioned IASs and IFRSs according to the level FR of ACCA qualification.

### TANTÁRGY TARTALMA / DESCRIPTION

Week	Content
1	The conceptual and regulatory framework for financial reporting
2	Presentation of financial statements (IAS 1) Statements of cash flows (IAS 7) Accounting policies, changes in accounting estimate and errors (IAS 8) Events after the reporting date (IAS 10) Fair value (IFRS 13)
3-4	Tangible non-current assets (IAS 16) Borrowing costs (IAS 23) Government grants (IAS 20) Investment properties (IAS 40) Non-current assets held for sale and discontinued operations (IFRS 5)
5	Intangible assets (IAS 38) Impairment of assets (IAS 36)
6	Inventory and biological assets (IAS 2, IAS 41) Financial instruments (IFRS 9) Disclosure (IFRS 7)

7	Leasing (IFRS 16) Provisions and events after the reporting period (IAS 37)
8	Taxation (IAS 12) Foreign currency transactions (IAS 21) Revenue (IFRS 15)
9	Analysing and interpreting the financial statements of single entities and groups Limitations of financial statements Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs Earning per shares (IAS 33) Financial performance (Profitability) Financial position
10	Limitations of interpretation techniques Specialised, not-for-profit, and public sector entities Associates (IAS 28)
11	Preparation of single entity financial statements Preparation of consolidated financial statements including an associate Consolidated statement of financial position Group statement of profit and loss
12	Consultation
13	Mock exam

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## SZÁMONKÉRÉSI ÉS ÉRTÉKELÉSI RENDSZERE / ASSESSMENT'S METHOD

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

**ATTENTION! Most of your lectures will be online sessions, but you have to be present and work hard at these lectures too.**

### Written exam

#### 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:** Financial reporting (FR) – Free ACCA FA lectures

Lectures and tasks on the moodle

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## AJÁNLOTT IRODALOM / RECOMMENDED MATERIAL