

Tárgytematika / Course Description Basics of Accounting

MENB_AVTA022

Tárgyfelelős neve /

Teacher's name: dr. Hegyi Judit

Félév / Semester: 2024/25/1

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

Aim

To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting:

- Explain the context the purpose of financial reporting
- Define the qualitative characteristics of financial information and the fundamental basis accounting

TANTÁRGY TARTALMA / DESCRIPTION

1. The context and purpose of financial reporting: type of business entity
2. The context and purpose of financial reporting: the needs of users
3. The regulatory system for financial accounting
4. The main elements of financial reports: financial statements (balance sheet)
5. The main elements of financial reports: income statement (income and expenses)
6. Qualitative characteristics of financial information and the fundamental bases accounting
7. The accounting equation and double-entry book-keeping
8. Recording transaction: sales, purchases and cash
9. Inventory
10. Non-current assets
11. Accruals and prepayments. Receivables and payables. Provisions.
12. Capital structure and finance costs.
13. Preparing financial statements
14. Statements of cash flow

SZÁMONKÉRÉSI ÉS ÉRTÉKELÉSI RENDSZERE / ASSESMENT'S METHOD

written exam, grading scale: 5-87-100%, 4- 72-86%, 3-63-71%, 2- 50-62%, 1-0-49%.

KÖTELEZŐ IRODALOM / OBLIGATORY MATERIAL

http://isdcedu.weebly.com/uploads/6/3/6/4/6364966/f3_int_study_text_2010.pdf

AJÁNLOTT IRODALOM / RECOMMENDED MATERIAL