Institutional Department of Finance
Institutional Department of Accountancy
Institute of Finance and Accounting
Faculty of Economics
University of Miskolc

File of
subject ACCOUNTING & FINANCE (GTÜSZ227MA) for
regular MBA students at Faculty of Economics
I. Semester of academic year 2018/2019

Name of subject: Accounting and Finance	**Neptun code:** GTÜSZ227MA
	Nature of subject: O
Name of tutor, status: Judit Füredi-Fülöp Ph.D, associate professor	
Tutors taking into the education, status: Dr. Zsombori Zsolt PhD, senior lecturer	
Semester: 1A	**Prerequisities:**
Number of hours (le+se): 2+2	**Way of exam:** u+k
Credit score: 5	**Course:** regular

Aim and duty of subject:
The purpose of the course is to direct student's interest towards accounting and finance and to help students understand the basics of accounting and finance systems, regulation and governance. The students can get a broad overview on the place and function of accountancy in the economics, on the annual report and the accounting transactions. The subject describes the operation of the information-system of accounting, its methods and effects on the economy. The students will be able to understand the main financial process of the economy, and to calculate the yield and price of the main investments. In the seminars we look through the basic computation of financial mathematics, as yield calculation, present value, future value of a lump sum and an annuity, the pricing of securities. The second part of seminars deals with the basic taxation calculations.

Accounting		Finance	
Week/ date	**Content**	**Week/ date**	**Content**
12/09/2018	Principles of Accounting	13/09/2018	Introduction to the concept of time value
19/09/2018	Holiday	20/09/2018	Present value calculations
26/09/2018	Financial report: corporate resources and their reflection in accounting.	27/09/2018	Future value calculations
03/10/2018	Practice 1.: balance sheet	04/10/2018	Simply interest, compound interest
10/10/2018	Practice 2.: balance sheet	11/10/2018	Mixes interest, German, French, English way of interest calculation
17/10/2018	Holiday		
24/10/2018	Changes in corporate resources and their reflection in accounting.	18/10/2018	Annuity, Present value and future value of annuity
31/10/2018	Holiday	25/10/2018	Exam 1
07/11/2018	Practice 3.: bookkeeping 1	01/11/2018	Holiday
14/11/2018	Holiday	08/11/2018	Mathematics of bill of exchange
21/11/2018	Practice 4.: bookkeeping 2.		
28/11/2018	Introduction to cost terms and concepts.	15/11/2018	Holiday
05/12/2018	Practice 5.: bookkeeping 3.	22/11/2018	Mathematics of bonds and shares, Perpetuities,
12/12/2018	Consultation, pre-exam	29/11/2018	Yield calculation IRR calculations
		06/12/2018	Exam 2
		13/12/2018	Supplementary exam

Way of exam:

Request for underwriting:

Attendance at least 70% of total seminars and minimum 21 scores from the two written seminar exams.

Request for passing the exam:

Passed the prerequisites + reveived the attendance sign.

Way of exam:

- Two seminar written exams during the semester (finance) (2*20=40 points)
- Written exam (accounting) (40 points)

Evaluation:

Total scores: …0 points 0 - 39 points (1) unsatisfied; 40 - 49 points (2) satisfied; 50 - 59 points (3) average; 60 - 69 points (4) good; 70 - 80 points (5) excellent

References: Slides and the following references

Learning material:
1. Madura Jeff: Financial markets and institutions South Western Cengage Learning 2012 ISBN: 9780538482165
2. Michael P. Griffin: MBA Fundamentals, Accounting & Finance, Kaplan Publishing 2009 ISBN-13: 978-1-4277-9719-3
3. A. L. Lesser - G.S. Lesser: Basic Accounting Simplified, GSL Galactic Publishing 2011 ISBN: 978-0-578-07632-4

Further reading:
1. Levi Maurice: International Finance Routledge 2009
2. Rose Peter – Hudgins Sylvia: Bank Management & Financial Services McGraw-Hill 2012 ISBN: 9780078034671
3. Kohn Meir: Financial institutions and markets Oxford University Press 2004 ISBN: 978-0195134728
4. Rose Peter: Money and Capital Markets Business Publication, Inc 1986
5. Anderson John: Public Finance South Western Cengage Learning 2006 ISBN: 9380538478441

Miskolc, 01/09/2018

Zsolt Dr. Zsombori
senior lecturer