

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 2019/2020

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: Zsombori Zsolt PhD, senior lecturer	
Semester: 1A	Prerequisites:
Number of hours (le+se): 2+2	Way of exam: u+k
Credit score: 5	Course: regular
<p>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.</p>	

Accounting		Finance	
Week/ date	Content	Week/ date	Content
09/09/2019	Principles of Accounting	11/09/2019	Introduction to the concept of time value
16/09/2019	Accounting information	18/09/2019	Holiday
23/09/2019	International level	25/09/2019	Present value calculations
30/09/2019	Financial report: corporate resources and their reflection in accounting I.	02/10/2019	Future value calculations
07/10/2019	Financial report: corporate resources and their reflection in accounting II.	09/10/2019	Simply interest, compound interest
14/10/2019	Practice 1.: balance sheet	16/10/2019	Mixes interest, German, French, English way of interest calculation
21/10/2019	Practice 2.: balance sheet	23/10/2019	Holiday
28/10/2019	Changes in corporate resources and their reflection in accounting.	30/10/2019	Annuity, Present value and future value of annuity
04/11/2019	Practice 3.: bookkeeping 1	06/11/2019	Exam 1
11/11/2019	Practice 4.: bookkeeping 2.	13/11/2019	Professional Day of Economist's
18/11/2019	Introduction to cost terms and concepts.	20/11/2019	Mathematics of bill of exchange
25/11/2019	Practice 5.: bookkeeping 3.	27/11/2019	Mathematics of bonds and shares, Perpetuities, Yield calculation IRR calculations
02/12/2019	Semester review	04/12/2019	Exam 2
09/12/2019	Consultation, pre-exam	11/12/2019	Supplementary exam
<p>Way of exam: Request for underwriting: Attendance at least 70% of total seminars (Finance part: 6 times from the 8) and minimum 21 scores from the two (Finance) written seminar exams. Request for passing the exam: Passed the prerequisites + received the attendance sign. Way of exam:</p> <ul style="list-style-type: none"> • Two seminar written exams during the semester (finance) (2*20=40 points) • Written exam (accounting) (40 points) <p>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</p>			

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, 02/09/2019

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