

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

File of
subject ACCOUNTING & FINANCE (GTÜSZ227MLA) for
 correspondent MBA students at Faculty of Economics
 I. Semester of academic year 2019/2020

Name of subject: Accounting and Finance		Neptun code: GTÜSZ227MLA	
		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): 12+9		Way of exam: u+k	
Credit score: 5		Course: correspondent	
Aim and duty of subject:			
<p>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.</p> <p>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
14/09/2019	Principles of Accounting	12/10/2019	Introduction to the concept of time value.
	Accounting information		Present value, future value calculations.
	International level		Simply interest, compound interest, mixed interest, German, French, English way of interest calculation
	Financial report: corporate resources and their reflection in accounting		
12/10/2019	Changes in corporate resources and their reflection in accounting.	26/10/2019	Annuity, Present value and future value of annuity Mathematics of bill of exchange.
	Introduction to cost terms and concepts.		Mathematics of bonds and shares, Perpetuities, Yield calculation IRR calculations.
15/11/2019		15/11/2019	
	Written Pre-Exam		Written Pre-Exam

Way of exam:

Request for underwriting: -

Request for passing the exam:**Way of exam:**

- Written exam (finance max 40 points + accounting max. 40 points)

Evaluation:

Total scores: 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 (download from: http://gtk.uni-miskolc.hu/uzleti/letoltesek?file_category_id=882&order_type=NAME&view_type=LIST) 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

Judit Füredi-Fülöp Ph.D,
associate professor