

**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 2020/2021

<b>Name of subject:</b> Accounting and Finance		<b>Neptun code:</b> GTÜSZ227MLA	
		<b>Nature of subject:</b> O	
<b>Name of tutor, status:</b> Judit Füredi-Fülöp Ph.D, associate professor			
<b>Tutors taking into the education, status:</b> Zsombori Zsolt PhD, senior lecturer			
<b>Semester:</b> 1A		<b>Prerequisites:</b>	
<b>Number of hours (le+se):</b> 12+9		<b>Way of exam:</b> u+k	
<b>Credit score:</b> 5		<b>Course:</b> correspondent	
<b>Aim and duty of subject:</b>			
<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>			
<b>Week/ date</b>	<b>Topic</b>		
12.09.2020	Finance	Introduction to the concept of time value.	
		Present value, future value calculations.	
		Simply interest, compound interest, mixed interest, German, French, English way of interest calculation	
10.10.2020	Finance	Annuity, Present value and future value of annuity	
		Mathematics of bill of exchange. Mathematics of bonds and shares, Perpetuities, Yield calculation IRR calculations.	
16.10.2020	Accounting	Principles of Accounting	
		Accounting information	
		International level	
06.11.2020	Accounting	Financial report: corporate resources and their reflection in accounting	
		Practice: balance sheet	
27.11.2020	Accounting	Changes in corporate resources and their reflection in accounting.	
		Introduction to cost terms and concepts.	
		Practice: bookkeeping	
11.12.2020	Acc. and Fin.	Pre-exam	

**Way of exam:**

*Request for underwriting: -*

**Request for passing the exam: -**

**Way of exam:**

- Written exam (The exams will be held in the University's e-learning system) (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: <https://elearning.uni-miskolc.hu/>) 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, 28.08.2020.

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associate professor