

**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 2020/2021

<b>Name of subject:</b> Accounting and Finance		<b>Neptun code:</b> GTÜSZ227MA	
		<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> 2+2		<b>Way of exam:</b> u+k	
<b>Credit score:</b> 5		<b>Course:</b> regular	
<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>			
Week/ date	Topic		
	Accounting	Finance	
07.09.2020	Principles of Accounting	Introduction to the concept of time value	
14.09.2020	Accounting information	Present value calculations	
21.09.2020	International level	Future value calculations	
28.09.2020	Financial report: corporate resources and their reflection in accounting	Simply interest, compound interest	
05.10.2020	Practice 1.: balance sheet	Mixed interest, German, French, English way of interest calculation	
12.10.2020	Practice 2.: balance sheet	Annuity, Present value and future value of annuity	
19.10.2020	Changes in corporate resources and their reflection in accounting.	Semester exam 1	
26.10.2020	Holiday	Holiday	
02.11.2020	Holiday	Holiday	
09.11.2020	Practice 3.: bookkeeping 1	Mathematics of bill of exchange	
16.11.2020	Practice 4.: bookkeeping 2.	Mathematics of bonds and shares, Perpetuities, Yield calculation IRR calculations	
23.11.2020	Introduction to cost terms and concepts.	Mathematics of bonds and shares, Perpetuities, Yield calculation IRR calculations	
30.11.2020	Practice 5.: bookkeeping 3.	Semester exam 2	
07.12.2020	Consultation, pre-exam	Supplementary exam	

**Way of exam:****Request for underwriting:**

Minimum 21 scores from the two (Finance) written seminar exams. The exams will be held in the University's e-learning system.

**Request for passing the exam:**

Passed the prerequisites

**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 (<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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