

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 2021/2022

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	
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>			
Week/ date	Topic		
	Accounting	Finance	
06.09	Principles of Accounting	07.09 Introduction to the concept of time value	
13.09	Accounting information	14.09 Present value calculations	
20.09	International level	21.09 Future value calculations	
27.09	Financial report: corporate resources and their reflection in accounting	28.09 Simply interest, compound interest	
04.10	Practice 1.: balance sheet	05.10 Mixed interest, German, French, English way of interest calculation	
11.10	Practice 2.: balance sheet	12.10 Annuity, Present value and future value of annuity	
18.10	Holiday	18.10 Holiday	
25.10	Changes in corporate resources and their reflection in accounting.	26.10 Semester exam 1	
01.11	Holiday	02.11 Holiday	
08.11	Practice 3.: bookkeeping 1	09.11 Mathematics of bill of exchange	
15.11	Practice 4.: bookkeeping 2.	16.11 Mathematics of bonds and shares, Perpetuities, Yield calculation IRR calculations	
22.11	Introduction to cost terms and concepts.	23.11 Mathematics of bonds and shares, Perpetuities, Yield calculation IRR calculations	
29.11	Practice 5.: bookkeeping 3.	30.11 Semester exam 2	
06.12	Consultation, pre-exam	07.12 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, 27/08/2021

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