

File of
subject ACCOUNTING & FINANCE (GTÜSZ227MLA) for
correspondent MBA students at Faculty of Economics
I. Semester of academic year 2023/2024

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, Gábor Süveges PhD. associate professor		
Semester: 1A		Prerequisites:
Number of hours (le+se): 12+9		Way of exam: u+k
Credit score: 5		Course: correspondent
<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>		
Week/ date	Topic	
07.10.2023	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
27.10.2023	Finance	Annuity, Present value and future value of annuity
		Mathematics of bill of exchange.
		Mathematics of bonds and shares, Perpetuities, Yield calculation IRR calculations.
04.11.2023	Finance	Exam (Finance part, on-line)
11.11.2023	Finance	Supplementary Exam (Finance part, on-line)
18.11.2023	Accounting	Principles of Accounting
		Accounting information
		International level
		Financial report: corporate resources and their reflection in accounting
24.11.2023	Accounting	Practice: balance sheet
		Changes in corporate resources and their reflection in accounting.
		Introduction to cost terms and concepts.
09.12.2023	Accounting	Practice: bookkeeping
		Pre-exam

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

- A minimum of 21 scores from the (Finance) (online or offline) seminar exam.

Way of exam (after you got the underwriting):

- Written (online or offline) exam (from the accounting part) (40 points)

Request for passing the exam: A minimum of 21 scores from both (Accounting and Finance) written seminar exam parts.

Evaluation:

Total scores: 0 - 41 points (1) unsatisfied; 42 - 50 points (2) satisfied; 51 - 60 points (3) average; 61 - 70 points (4) good; 71 - 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

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professor