

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 2023/2024

| | |
|--|--------------------------------|
| 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: Zsolt Zsombori PhD, senior lecturer, Gábor Süveges PhD. associate professor | |
| Semester: 1A | Prerequisites: |
| Number of hours (le+se): 2+2 | Way of exam: u+k |
| Credit score: 5 | Course: regular |
| <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 | |
|-----------|--|---|
| | Accounting | Finance (Group A) |
| 11.9. | Principles of Accounting | 13.09 Introduction to the concept of time value |
| 18.9. | Accounting information | 20.09 Holiday |
| 25.9. | International level | 27.09 Future value calculations |
| 2.10. | Financial report: corporate resources and their reflection in accounting | 04.10 Simply interest, compound interest |
| 9.10. | Practice 1.: balance sheet | 11.10 Mixed interest, German, French, English way of interest calculation |
| 16.10. | Practice 2.: balance sheet | 18.10 Annuity, Present value and future value of annuity |
| 23.10. | Holiday | 25.10 Annuity, Present value and future value of annuity |
| 30.10. | Holiday | 01.11 Holiday |
| 6.11. | Changes in corporate resources and their reflection in accounting. | 08.11 Mathematics of bill of exchange |
| 13.11. | Practice 3.: bookkeeping 1 | 15.11 Mathematics of bonds and shares, Perpetuities, |
| 20.11. | Practice 4.: bookkeeping 2 | 22.11 Yield calculation IRR calculations |
| 27.11. | Introduction to cost terms and concepts. | 29.11 Mathematics of bonds and shares, Perpetuities, Yield calculation IRR calculations |
| 4.12. | Practice 5.: bookkeeping 3. | 06.12 exam |
| 11.12. | Consultation, pre-exam | 13.12 supplementary 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 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, 31/08/2023

Judit Füredi-Fülöp Ph.D,
associate professor