



## Syllabus

**Term:** 2025/26/2      **Subject name:** Financial Accounting      **Subject code:** B19GMC07E

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**Unit (Unit code)**      Department of Finance and Accounting (PSZI)

**Lecturer responsible for the course:** Dr. MÁRKUS Gábor

**Requirement:** Exam

**Classes per week :** 2/0/0

**Classes per term:**

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### **Purpose of education:**

This course is intended to give students a chance to get a proper insight into the Hungarian accounting system. For local students, it is a good opportunity to acquire the basic knowledge and skills that is necessary to do accounting tasks at firms operating in Hungary, while other students can see and compare the Hungarian rules with their own countries' system.

### **Knowledge**

On completion of this module the successful student will be able to:

1. compare/contrast the main competing theories of current debate on accounting techniques, standards,
2. evaluate the respective strengths and weaknesses of accounting theories with a special focus on the Hungarian standards,

critically analyse the applicability of the different techniques and theories.

### **Skills**

This module will call for the successful student to demonstrate:

1. ability to conduct effective small-scale research on company financial data
2. ability to individually process financial information
3. appropriate evaluative judgements of work produced

ability to adjust for with uncertainty in accounting statements

### **Contents:**

**The discussion of topics is divided into the following nine chapters:**

1. Basic expressions in the IFRS



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### Contents:

2. Accounting for Property, Plant and Equipment (IAS 16)
3. Accounting for Inventories (IAS 2)
4. Accounting for Financial instruments (IFRS 9)
5. Borrowing Costs (IAS 23)
6. Revenue from Contracts with Customers (IFRS 15)
7. Leases (IFRS 16)
8. Accounting for receivables, liabilities and cash

Accounting for production costs

### System of examining and valuation:

1. Midterm exam: 40% (50 minutes) (K1, K2, K3, S1, S2, S4)
2. Final exam: 60% (60 minutes) (K1, K2, K3, S2, S4)

### Bibliography:

*TAKÁCS, A.; MÁRKUS G. (2018): "The basics of IFRS", University of Pécs, Faculty of Business and Economics; notes*

### Bibliography: