

DESCRIPTION AND SYLLABUS

Name of the subject in Hungarian:	Financial Auditing
Name of the subject in English:	Financial Auditing
Credit value of the subject:	3
The code of the subject in the electronic study system:	BN-FINAUD-03-EA
Classification of the subject:	Obligatory
Language of instruction (in case of non-Hungarian courses):	English
Institute or department responsible for the subject:	Institute of Economics and Business Science
Course type and number of contact hours:	Lecture, class per week: 2, class per semester: 0
Mode of study: (Full-time / Part-time):	Full-time training
The semester in which the subject is open for registration:	2022/2023 1st semester
Prerequisite(s):	-

THE PURPOSE OF THE SUBJECT, LEARNING OUTCOMES:

The purpose of the course is to acquire the methods and scopes of the financial auditing and get in practice of problem solving based on case studies and the information learned. This subject provides students the opportunity to apply these methods of analysis and control that help the managerial decision making and monitor the execution of these and evaluate success of decisions.

SUMMARY OF THE CONTENT OF THE SUBJECT

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STUDENT'S TASKS AND PLANNED LEARNING ACTIVITIES:

fieldwork, brainstorming, teamwork, presentation, research

EVALUATION OF THE SUBJECT:

There is a written exam at the end of the semester. The pre-condition of participation on the exam is to take part on team-work during the case study weeks. In the written exam, the first question is going to be a so called "minimum question" which means that if someone cannot answer properly, then he/she failed the whole exam. The evaluation is going to be:

0 – 50% = (1) Fail

51 – 64% = (2) Pass

65 – 74% = (3) Satisfactory

75 – 84% = (4) Good

85 – 100% = (5) Excellent

The students can get offer grade in case of evaluation of activity, home works.

Offered grade can be given: Yes.

OBLIGATORY READING LIST:

- *Audit guide : analytical procedures :with confirming March 1,2012.* AICPA, 2012 (Author(s)
AICPA
Title Audit Guide: Analytical Procedures
Publishing House John Wiley & Sons, Inc.

Year of latest edition 2016
Accessible via
CooSpace No)

RECOMMENDED READING LIST:

- Fridson, Martin S.: *Financial statement analysis : a practitioner's guide*. Wiley, cop. 2011
(Author(s) Martin S. Fridson and Fernando Alvarez
Title Financial Statement Analysis: A Practitioners Guide
Publishing House John Wiley & Sons, Inc.
Year of latest edition 2011
Accessible via
CooSpace No)
- J.P. Russell: *The Internal Auditing Pocket Guide: Preparing, Performing, Reporting and Follow-up*, ASQ Quality Press, 2007 (Author(s) J.P. Russell
Title The Internal Auditing Pocket Guide: Preparing, Performing, Reporting and Follow-up
Publishing House ASQ Quality Press
Year of latest edition 2007
Accessible via
CooSpace No)