BULLETIN UNIVERSITY OF DEBRECEN

Academic year 2021/22

Business Administration and Management BSC

FACULTY OF ECONOMICS AND BUSINESS

Coordinating Center for International Education

Table of Contents

UNIVERSITY OF DEBRECEN	3
ABOUT THE FACULTY	5
THE ORGANIZATIONAL STRUCTURE OF THE UNIVERSITY	6
THE DEPARTMENTS OF THE FACULTY	8
BUSINESS ADMINISTRATION AND MANAGEMENT BSC PROGRAMME	17
CURRICULUM OF THE FULL TIME PROGRAMME	21
COURSE DESCRIPTIONS	25

UNIVERSITY OF DEBRECEN

Date of foundation: 1912 Hungarian Royal University of Sciences, 2000 University of Debrecen

Legal predecessors: Debrecen University of Agricultural Sciences; Debrecen Medical University; Wargha István College of Education, Hajdúböszörmény; Kossuth Lajos University of Arts and Sciences

Legal status of the University of Debrecen: state university

Founder of the University of Debrecen: Hungarian State Parliament

Supervisory body of the University of Debrecen: Ministry of Education

Accreditation dates and statute numbers:

Debrecen University of Agricultural Sciences: 17th December 1996, MAB/1996/10/II/1.

Debrecen Medical University: 5th July 1996, OAB/1996/6/II/6.

Wargha István College of Education, Hajdúböszörmény: 5th July 1996, OAB/1996/6/II/2.

Kossuth Lajos University of Arts and Sciences: 5th July 1996, OAB/1996/6/II/5.

University of Debrecen: 3rd October 2012, MAB/2012/8/VI/2.

Number of Faculties at the University of Debrecen: 14

Faculty of Agricultural and Food Sciences and Environmental Management

Faculty of Child and Adult Education

Faculty of Dentistry

Faculty of Economics and Business

Faculty of Engineering

Faculty of Health Faculty of Humanities Faculty of Informatics Faculty of Law Faculty of Medicine Faculty of Music Faculty of Pharmacy Faculty of Public Health Faculty of Science and Technology

Number of accredited programmes at the University of Debrecen:

73 degree programmes with the pre-Bologna 5-year-system university education, 41 supplementary degree programmes offering transfer-degree continuation of studies towards the university degree (MSc), 50 degree programmes with the pre-Bologna 3-year-system college education, 67 BSc and 78 MSc programmes according to the Bologna system, 5 unified one-cycle linear training programmes, 35 specializations offering post-secondary vocational certificates and 159 vocational programmes.

Number of students at the University of Debrecen: 28812

According to time of studies: 22888 full-time students, 5899 part-time students having corresponding classes and 25 part-time students having evening classes or distance education according to education level: 944 students at post-secondary vocational level, 17406 students at BSc, 3112 students at MSc, 21 students at college level, 190 students at university level (MSc), 5320 students at one-cycle linear training, 954 students at vocational programmes, 865 students at PhD, 3741 foreign students.

Full time teachers of the University of Debrecen: 1421

194 full college/university professors and 1055 lecturers with a PhD.

ABOUT THE FACULTY

The Faculty of Economics and Business is currently the largest faculty of the University of Debrecen with about 4000 students and more than 120 staff members. The Faculty has been created by the merger of two former faculties of the university: the Faculty of Economics and Business Administration and the Faculty of Applied Economics and Rural Development. The Faculty has a very wide scope of education dominated by economics and business administration however it has a significant variety of programmes in agribusiness and rural development. We are proud of the large number of our international students currently in the BSc in Business Administration and Management, BSc in Commerce and Markeing, Rural Development BSc and the MSc in International Economy and Business and Rural Development MSc. The attractiveness of our education is indicated by the popularity of the Faculty in terms of incoming Erasmus students, as well.

THE ORGANIZATIONAL STRUCTURE OF

THE UNIVERSITY

RECTOR OF THE UNIVERSITY OF DEBRECEN

Rector: Dr. Zoltán Szilvássy Address: 1 Egyetem tér, Debrecen 4032 Phone: +36-52-412-060 Phone/Fax: +36-52-416-490 E-mail: rector@unideb.hu

FACULTY OF ECONOMICS AND BUSINESS

Dean: Prof. Dr. Károly Pető Address: 138 Böszörményi út, Debrecen 4032 Phone: +36-52-508-304 E-mail: gtk.dekan@econ.unideb.hu

Vice Dean for Educational Affairs: Prof. Dr. Veronika Fenyves Address: 138 Böszörményi út, Debrecen 4032 Phone: +36-52-526-940 E-mail: fenyves.veronika@econ.unideb.hu

Vice Dean for General and Strategic Affairs: Prof. Dr. Zoltán Szakály Address: 138 Böszörményi út, Debrecen 4032 Phone: +36-52-526-961 E-mail: szakaly.zoltan@econ.unideb.hu

Vice Dean for International Affairs: Dr. László Erdey Address: 138 Böszörményi út, Debrecen 4032 Phone: +36-52-526-940 E-mail: erdey.laszlo@econ.unideb.hu Dean's Office Head of Dean's Office: Ms. Judit Fróna Address: 138 Böszörményi út, Debrecen 4032 Phone: +36-52-518-678 E-mail: frona.judit@econ.unideb.hu

English Program Officer: Ms. Tünde Majorik Address: 138 Böszörményi út, Debrecen 4032 Phone: +36-52-526-937 E-mail: majorik.tunde@econ.unideb.hu

THE DEPARTMENTS OF THE FACULTY

INSTITUTE OF STATISTICS AND METHODOLOGY

138 Böszörményi út, Debrecen 4032, Phone: 52/508-444

Professor, Head of Institute

Administrator

Prof. Dr. Péter Balogh (balogh.peter@econ.unideb.hu, Main bld. 35.) Ms. Mónika Varga (varga.monika@econ.unideb.hu, Main bld. 34.)

Department of Economic and Financial Mathematics

Associate Professor, Head of Department Dr. habil Sándor Kovács (kovacs.sandor@econ.unideb.hu, Main bld. 31.)

Department of Statistics and Methodology

Associate Professor, Head of Department Dr. habil László Huzsvai (huzsvai.laszlo@econ.unideb.hu, Main bld. 32.) Professor Prof. Dr. Péter Balogh (balogh.peter@econ.unideb.hu, Main bld. 35.)

INSTITUTE OF APPLIED INFORMATICS AND LOGISTICS

138 Böszörményi út., Debrecen 4032, Phone: 52/508-444

Associate Professor, Head of Institution Dr.habil János Felföldi (felfoldi.janos@econ.unideb.hu, Bld. D A7) Administrator Ms. Csilla Katalin Sóvágó (sovago.csilla@econ.unideb.hu, Bld. D A7)

THE DEPARTMENTS OF THE FACULTY

Department of Agricultural Informatics

Associate Professor, Head	of Department	Dr.habil László Várallyai
	(varallyai.laszlo	@econ.unideb.hu, Bld. D A3)
Assistant Professor		Dr. Ádám Péntek
	(pentek.adam@	econ.unideb.hu, Bld. D A11)

Department of Business Informatics

Associate Professor, Head of I	Department	Dr. habil Péter József Lengyel
	(lengyel.pe	ter@econ.unideb.hu, Bld. D SZ5)
Associate Professor		Dr. habil Róbert Szilágyi
	(szilagyi.rol	pert@econ.unideb.hu, Bld. D A5)
Assistant Professor		Dr. Szilvia Borbásné Botos
	(botos.szilv	ria@econ.unideb.hu, Bld. D A10)

Department of Logistics Management

Professor, Head of Departme	nt Prof. Dr. Miklós Pakurár
	(pakurar.miklos@econ.unideb.hu, Bld. D 105)
Associate Professor	Dr. habil János Felföldi
	(felfoldi.janos@econ.unideb.hu, Bld. D A7)

INSTITUTE OF BUSINESS COMMUNICATION AND PROFESSIONAL LANGUAGE STUDIES

Böszörményi út 138,, Debrecen 4032, Phone: 52/508-444

Associate Professor, Head of Institution Dr. Mária Czellér (czeller.maria@econ.unideb.hu, Main bld. 202.) Administrator Ms. Mónika Varga (varga.monika@econ.unideb.hu, Main bld. 34.) Associate Professor Dr. Troy BrianWiwczaroski (troy.wiwczaroski@econ.unideb.hu, Main bld. 2016.A.) Language Teacher János Farkas (farkas.janos@econ.unideb.hu, Main bld. 2016B)

INSTITUTE OF APPLIED ECONOMICS SCIENCES

138 Böszörményi út, Debrecen 4032, Phone: 52/508-444

Associate Professor, Hea	ad of Institute	Dr. habil István Szűcs
	(szucs.istvan	@econ.unideb.hu, TVK 29.)
Administrator		Mrs. Ibolya Tóthné Rajtik
	(tothne.rajtik.ibolya	@econ.unideb.hu, TVK 28.)

Department of Business Economics and Enterprise Development

Professor, Head of Department	Prof. Dr. habil. András Nábrádi
	(nabradi.andras@econ.unideb.hu, TVK 28.)
Professor	Prof. Dr. Attila Bai
	(bai.attila@econ.unideb.hu, TVK 20.)
Associate Professor	Dr. habil Adrián Szilárd Nagy
	(nagy.adrian@econ.unideb.hu, TVK 41.)
Associate Professor	Dr. László Posta
	(posta.laszlo@econ.unideb.hu, TVK 39.)
Assistant Professor	Dr. Beáta Bittner
	(bittner.beata@econ.unideb.hu, TVK 15.)
Assistant Professor	Dr. Hajnalka Madai
	(madai.hajnalka@econ.unideb.hu, TVK 14.)
Assistant Professor	Dr. habil Péter Popovics
	(popovics.peter@econ.unideb.hu, TVK 17.)
Research Fellow	Dr. Zoltán Gabnai
	(gabnai.zoltan@econ.unideb.hu, TVK 18.)

Department of Farm Business Management and Corporate Planning

Associate Professor	Dr. habil. László Szőllősi
	(szollosi.laszlo@econ.unideb.hu, TVK 19.)
Associate Professor	Dr. habil István Szűcs
	(szucs.istvan@econ.unideb.hu, TVK 29.)
Assistant Professor	Dr. Krisztián Kovács
	(kovacs.krisztian@econ.unideb.hu, TVK 32.)

Assistant Professor

Dr. Viktória Vida (vida.viktoria@econ.unideb.hu, TVK 40.)

INSTITUTE OF ECONOMICS AND WORLD ECONOMY

138 Böszörményi út, Debrecen 4032, Phone: 52/508-444

Associate Professor, Head of Ir	nstitute	Dr. habil László Erdey
	(erdey.lasz	lo@econ.unideb.hu, TVK 136.)
Administrator		Mrs. Anita Márné Hajdú
	(hajdu.ani	ita@econ.unideb.hu, TVK 135.)

Department of Environmental Economics

Associate Professor	Dr. habil Mihály Dombi
	(dombi.mihaly@econ.unideb.hu, TVK 113.)
Associate Professor	Dr. habil Andrea Karcagi-Kováts
	(karcagi-kovats.andrea@econ.unideb.hu, TVK 112.)
Assistant Professor	Dr. Piroska Harazin
	(harazin.piroska@unideb.hu; TVK 114.)

Department of Micro-and Macroeconomics

Associate Professor, H	lead of Department	Dr. habil Pál Czeglédi
	(czegledi.pal@	econ.unideb.hu, TVK 140.)
Associate Professor		Dr. Zsolt Csapó
	(csapo.zsolt@	econ.unideb.hu, TVK 119.)
Assistant Professor		Dr. Judit Edit Futó
	(futo.judit@	econ.unideb.hu, TVK 117.)
Associate Professor	Dr.h	abil Judit Katonáné Kovács
	(katonane.kovacs.judit@	econ.unideb.hu, TVK 138.)
Assistant Professor		Dr. István Kovács
	(kovacs.istvan@	econ.unideb.hu; TVK 116.)

Assistant Professor

Assistant Professor

Dr. Levente Sándor Nádasi (nadasi.levente@econ.unideb.hu, TVK 116) Dr. Ágnes Szabó-Morvai (szabomorvai@econ.unideb.hu, TVK 117.)

Department of European Integration

Dr. Fruzsina Szentesiné Sigér
(siger.fruzsina@econ.unideb.hu, TVK 141.)
Dr. Zsuzsanna Trón
(tron.zsuzsanna@econ.unideb.hu, TVK 141.)

Department of Business Law

Associate Professor, H	lead of Department	Dr. Géza Károlyi
	(karolyi.geza@e	con.unideb.hu, TVK 132.)
Professor		Prof. Dr. Tamás Fézer
	(fez	zer.tamas@law.unideb.hu)
Assistant Professor		Dr. András Helmeczi
	(helmeczi.andras@e	con.unideb.hu, TVK 139.)
Assistant Professor	-	Dr. Péter Miklós Kőmíves
	(komives.peter.miklos@ e	con.unideb.hu, TVK 130.)

Department of World Economy and International Business

Associate Professor, Head of De	epartment	Dr. habil László Erdey
	(erdey.laszlo	@econ.unideb.hu, TVK 136.)
Assistant Professor		Dr. Tünde Csapóné Riskó
	(risko.tunde	@econ.unideb.hu., TVK 134.)
Assistant Professor		Dr. Ádám Márkus
	(markus.adan	n@econ.unideb.hu, TVK 127.)
Senior Lecturer		Eszter Tóth
	(toth.eszter	@econ.unideb.hu, TVK 129.)

THE DEPARTMENTS OF THE FACULTY

INSTITUTE OF MARKETING AND TRADE

138 Böszörményi út, Debrecen 4032, Phone: 52/508-444

Professor, Head of Institute	Prof. Dr. Zoltán Szakály
	(szakaly.zoltan@econ.unideb.hu, Fényház 206.)
Administrator	Mrs. Renáta Szarvasné Kádár
(szarvas	sne.kadar.renata@econ.unideb.hu, Fényház 205.)
Associate Professor	Dr. Tímea Gál
	(gal.timea@econ.unideb.hu, Fényház 202.)
Associate Professor	Dr. Marietta Kiss
	(kiss.marietta@econ.unideb.hu, Fényház 201.)
Assistant Professor	Dr. Enikő Kontor
	(kontor.eniko@econ.unideb.hu, Fényház 207.)
Assistant Professor	Dr. Mihály Soós
	(soos.mihaly@econ.unideb.hu, Féynház 204.)
Assistant Professor	Dr. Virág Ágnes Bakosné Kiss
(kiss.virag.agnes@econ.unideb.hu, Fényház 204.)
Assistant Professor	Dr. András Fehér
	(feher.andras@econ.unideb.hu, Fényház 210.)
Assistant Lecturer	Bence Kovács
	(kovacs.bence@econ.unideb.hu, Fényház 203.)
Phd Student	Nikolett Balsa-Budai
	(budai.nikolett@econ.unideb.hu, Fényház 208.)

INSTITUTE OF ACCOUNTING AND FINANCE

138 Böszörményi út, Debrecen 4032, Phone: 52/508-444

Professor, Head of Institute	Prof. Dr.habil Zoltán Bács
	(bacs.zoltan@econ.unideb.hu, Magház 112.)
Administrator	Ms. Beáta Józsa
	(jozsa.beata@econ.unideb.hu, Magház 111.)

Department of Accounting

Associate Professor, 1	Head of Department	Dr.habil Ildikó Dékán
		Tamásné Orbán
	(orban.ildiko@eco	n.unideb.hu, Magház 118.)
PhD Student		Alexandra Szekeres
	(szekeres.alexandra@ecor	1.unideb.hu, Magház 103.)

Department of Controlling

Associate Professor, Head of Department Prof. Dr.habil Veronika Fenyves (fenyves.veronika@econ.unideb.hu, Magház 117.)

Department of Finance

Associate Professor, He	ad of Department	Dr. habil Patrícia Becsky-Nagy
(t	becsky.nagy.patricia	a@econ.unideb.hu, Magház 108.)
Associate Professor		Dr. Vilmos Lakatos
	(lakatos.vilmos@	econ.unideb.hu, Magház 119/B.)
Assistant Professor		Dr. Balázs Fazekas
	(fazekas.balazs	@econ.unideb.hu, Magház 104.)
Assistant Professor		Dr. Andrea Szabó
	(szabo.andrea	@econ.unideb.hu, Magház 107.)
PhD student		Mirjam Hamad
	(hamad.mirjar	n@econ.unideb.hu, Magház 103.)

INSTITUTE OF MANAGEMENT AND ORGANISATIONAL SCIENCES

138 Böszörményi út, Debrecen 4032, Phone: 52/508-444

Associate Professor, Head of Institute Dr. habil. Krisztina Dajnoki (dajnoki.krisztina@econ.unideb.hu, Fényház 10.) Administrator Ms. Zsuzsánna Nagyné Győrösi (gyorosi.zsuzsanna@econ.unideb.hu, Fényház 9.)

THE DEPARTMENTS OF THE FACULTY

Department of Human Resource Management

Associate Professor, Head of Department Dr. habil. Krisztina Dajnoki (dajnoki.krisztina@econ.unideb.hu, Fényház 10.) Associate Professor Dr. András István Kun (kun.andras.istvan@econ.unideb.hu, Fényház 13.)

Department of Management Sciences

Associate Professor, Head of Department Dr. Mária Ujhelyi (ujhelyi.maria@econ.unideb.hu, Fényház 8.)

Department of Organisational Sciences

Associate Professor, Head of Department Dr. habil Csilla Juhász (juhasz.csilla@econ.unideb.hu, Fényház 14.)

INSTITUTE OF RURAL DEVELOPMENT, REGIONAL ECONOMICS AND TOURISM MANAGEMENT

138 Böszörményi út, Debrecen 4032, Phone: 52/508-444

Professor, Head of Institute	Prof. Dr. Károly Pető
	(peto.karoly@econ.unideb.hu, Magház 217.)
Administrator	Ms. Marianna Zemán
	(zeman.mariann@econ.unideb.hu, Magház 216.)

Department of Rural Development and Regional Economics

Associate Professor	Dr. Mónika Harangi-Rákos
	(rakos.monika@econ.unideb.hu, Magház 201.)
Assistant Professor	Dr. Péter Horváth
	(horvath.peter@econ.unideb.hu, Magház 218A.)

Senior Lecturer

PhD Student

Dr. János Szenderák (szenderak.janos@econ.unideb.hu, Magház 220.) Dániel Fróna (frona.daniel@econ.unideb.hu, Magház 220.)

Department of Tourism and Hospitality Management

Assistant Professor Dr. Katalin Vargáné Csobán (vargane.csoban.katalin@econ.unideb.hu, Magház 203.)

INSTITUTE OF SPORTS ECONOMICS AND MANAGEMENT

138 Böszörményi út, Debrecen 4032, Phone: 52/508-444

Professor, Head of Institute (bacsne.baba.eva@econ.unideb.hu, Teniszközpont 201.) Associate Professor (szabados.györgy@econ.unideb.hu, Teniszközpont 203.)

SOCIAL SCIENCES LIBRARY

26 Kassai út., Debrecen 4028, Phone: 36-52-416-580/77216 e-mail: tarstud@lib.unideb.hu, Web: http://social.lib.unideb.hu

Head Librarian, Vice-director

Ms. Enikő Pergéné Szabó (perge@lib.unideb.hu)

BUSINESS ADMINISTRATION AND MANAGEMENT BSC PROGRAMME

Programme coordinator: Dr. habil. Patrícia Becsky-Nagy (becsky.nagy.patricia@econ.unideb.hu, Magház 108)

Objectives and Perspectives

The aim of the programme is to prepare specialists in economics and business who using the skills acquired in the fields of economics, social sciences, applied economics, methodology are able to analyse, plan, organize, coordinate and accomplish the activities of business organisations and institutions. The programme provides students with the necessary background knowledge to continue to the second (MA) phase of their training.

Students completing the course will be able to:

• fill specialised positions in business organisations,

• provide the necessary problem-solving approach to decisions made within companies,

• communicate effectively in both domestic and international business contexts using their knowledge of their Information Technology skills,

• adapt to the changing environment and develop their own careers by analysing their experiences and continuing their professional education; furthermore, to widen the knowledge they have gained on the course through practical experience,

• carry out independent work in various fields within companies,

• undertake management functions in the general management of organizations.

Duration of Studies: 6 semesters for academic studies Number of ECTS credits: 180+30 Number of teaching (contact) hours: 1800 Internship: 1 semester

Requirements:

The course consists of lectures and seminars. Attending lectures is strongly recommended, attendance of seminars is compulsory and recorded.

Participation at practice classes is compulsory. One might have a maximum of 3 seminar/practice absences. In case of more than 3 absences the final signature may be refused and the student must repeat the course. Being late is equivalent with an absence.

The knowledge of the students will be tested several times depending on the class types during the entire course. End of Semester Examination (ESE) covers the topics of the lectures and seminars of a subject. A minimum of three ESE dates will be set during the examination period. Unsuccessful students may repeat the ESE twice (B and C chances). Five grade evaluation (AW5) is based on class contribution and work.

According to the credit regulations students should obtain an average of 30 credits in each semester.

Students accumulate the required amount of credits by passing exams on compulsory and elective subjects.

Students have to carry out a 12 week internship involved in the model curriculum. The internship course must be signed up for previously via the NEPTUN study registration system in the last semester of the studies. Its fulfillment is the criteria requirement of getting the pre-degree certificate (absolutorium).

According to the Rules and Regulations of University of Debrecen a student has to complete Physical Education courses at least in two semesters during his/her Bachelor's training.

A pre-degree certificate is issued by the Faculty after completion of the bachelor's (BSc) program. The pre-degree certificate can be issued if the student has successfully completed the study and exam requirements as set out in the curriculum, the requirements relating to Physical Education, internship (mandatory) – with the exception of preparing thesis – and gained the necessary credit points (210). Students who obtained the pre-degree certificate can submit the thesis and take the final exam.

BUSINESS ADMINISTRATION AND MANAGEMENT BSC PROGRAMME

The thesis is based on independent work summarizing the performed activities and the results closing the training and proving that students are able to collect and interpret available literature related to a specific problem and based on well-established methods students are able to solve the problem and interpret the observations and results.

Students may take the final exam if they completed the required 210 credits. At the final exam the obtained knowledge is controlled in an oral exam using questions covering the core material and the specialization material. Defence of the thesis is part of the final exam in the form of a short presentation of the results obtained in the thesis work. The final exam is only successful if all three grades (two questions and thesis defence) are at least pass.

The result of the complex final examination is to be determined rounded to two decimal places, as an average of the grades received for the oral examination and the thesis defence.

A final exam can be taken in the forthcoming exam period after obtaining the pre-degree certificate. A final exam has to be taken in front of the Final Exam Board.

The qualification of the diploma in the training is given by the weighted academic average of the given degree program and the simple mathematical average of the final examination result.

The diploma shall be assessed on the basis of the calculation of the grade average as follows:

The diploma shall be issued in Hungarian and English.

Class behaviour:

Students must not use cell phones to talk or text during class. Cell phones must be switched off or kept in silence mode during class. In seminars students will be expected to participate in seminar discussions. Students are encouraged to ask questions related to the topic of the lectures discussed, and participate in solving problems related to the topic of the seminar. Students should not disrupt the class by talking to each other. If one continues to disrupt the class, the student may be asked to leave. The usage of electronic devices, textbooks and any form of internaction between students during the tests are strictly forbidden. Electronic devices (cell phones, tablets, etc.), except for approved simple calculators, must not be within the reach (in pocket, in the desk, etc.) of students during tests.

		First year					
Subjects	Prerequisite	Auto seme	Autumn semester		Spring semester		C F4-
		L	S	L	S	type	Creats
Mathematics I.		2	2			Е	5
Business Informatics		1	2			Р	3
Introduction to Economics		2	0			Е	3
Introduction to Business		2	1			Е	4
Introduction to Finance		2	2			Р	5
Business Communication		1	1			Р	3
Proseminar		0	2			Р	3
Elective 1		2	0			Е	3
Total credits:							29
International Financial Accounting I.				2	2	Е	5
Organizational Behaviour I.				2	1	Е	4
Mathematics II.	Mathematics I.			2	2	Е	5
Microeconomics	Introduction to Economics; Mathematics I.			2	2	Е	5
Business Civil Law				2	0	Е	3
Elective 2				2	0	E/P	3
Elective 3				2	0	E/P	3
Environmental Economics				2	0	Е	3
Physical Education I.				0	2	Р	0
Total credits:							31

CURRICULUM OF THE FULL TIME PROGRAMME

			Second year				
Subjects	Prerequisite	Autumn sem.		Spring sem.		Exam	Credits
		L	S	L	S	type	
International Financial Accounting II.	International Financial Accounting I.	2	2			Е	5
Statistics I.	Mathematics I.	2	2			Е	5
Macroeconomics	Microeconomic s	2	2			Е	5
Business Public Law		2	1			Е	4
Corporate Finance I.		2	1			Е	4
Marketing		2	1			Е	4
Organizational Behaviour II.	Organizational Behaviour I.	0	2			Р	3
Elective 4		2	0			Е	3
Physical Education II.		0	2			Р	0
Total credits:							33
International Economics	Macroeconomi cs			2	1	Е	4
Economic Policy	Introduction to Economics			2	0	Е	3
World Economy				2	1	Е	3
Corporate Finance II.	Corporate Finance I.			2	1	Е	4
Statistics II.	Statistics I.			2	2	Е	5
Marketing management	Marketing			1	2	Е	4
Management of Value Creating Processes				2	1	Е	4
Reading and Writing in Economics and Business				0	2	Р	3
Total credits:							30

			Third year					
Subjects	Preremisite	Aut	umn	Spring		Fyom		
Busjeens	Trerequisite	sem.		sem.		typo	Credits	
		L	S	L	S	type		
Strategic Management		2	1			Е	4	
Human Resource		2	1			F	4	
Management		Z	1			Е	4	
Controlling	International Financial Accounting I.	2	1			Е	4	
EU Studies		2	0			Е	3	
Issues in Economic Development		2	1			Е	4	
Communication with Customers and Conflict Handling		2	0			Е	3	
Knowledge Economy		1	2			Р	4	
Measuring Economic Performance		0	2			Е	3	
Thesis writing I.		0	2			Р	1	
Total credits:		-					30	
Elective 5				2	1	E/P	4	
Business Planning	Introduction to Business			1	2	Р	3	
International Business				2	1	Е	4	
Decision Theory and Methodology				1	2	Р	4	
Regulation Theory				2	0	Р	3	
Entrepreneurship Theory and Application				2	0	Р	3	
Project Management				1	2	Р	4	
Services Marketing				0	2	Р	3	
Thesis writing II.				0	2	Р	2	
Total credits:							30	

CURRICULUM OF THE FULL TIME PROGRAMME

Subjects	Prerequisite	Fourth year						
		Autumn sem.		Spring sem.		Exam	Credits	
		L	S	L	S	type		
Thesis writing III.		0	2			Р	7	
Business Practice		0	35			Р	20	
Total credits:							27	

Subject: Mathematics I.	Neptun-cod	e: GT_AGMNE010
Institute: Statistics and Methode	ology	
Number of lessons: 2+2	Requirement: Exam	Credit: 5
Instructor: Dr. habil Sándor Kov	vács	

Purpose of the course:

The main goal of this subject is that the students could be introduced to the basic methods and terminology of definitions in mathematics, which can be used in economics. The differential calculus of one-variable functions and its practical application is in the center of interest as well as the extreme value and elasticity calculation of one-variable functions. During practical lessons, students should gain experience in problem-solving from the various topics of the subject.

Short subject description and main topics:

Theory of sets. Sets of numbers,

Classification and characteristics of one-variable real functions.

Theorems of limit calculation.

Mathematics of Finance.

Limit calculation, continuity, and derivate of functions.

Examination of functions, elasticity.

Extreme values calculation of functions with practical applications.

Practical applications of the differential calculus.

Indefinite integrals.

Planned teaching activities and methods:

The theoretical background should be taught in the lectures; the translation of theory into practice happens in the seminars. Each topic involves special work problems, and the tests include only these work problems and not the definitions and theorems of the lectures. Students should write two tests from the work problems that were solved during the seminars. For plotting functions, WINPLOT software is used. Problem-solving on the seminars requires individual work from the students and the use of a calculator. Evaluation

The evaluation will be made according to the results of the midterm (in the 8th week) and final (15th week) tests and will also be based on the performance on the practices. Each student gets a recommended grade in case the final score from both tests reaches at least half of the obtainable total. Every student must receive a signature too. Those students who were not able to obtain a signature or grade during the learning period will be given three extra chances during the examination period. In case the student has already

obtained a grade but would like to better the results, the better result will be valid. This means that there is no place for spoiling the accomplished result. *Compulsory literature:*

E. Haeussler – R. Paul – P. Wood (2014): Introductory Mathematical Analysis for Business, Economics, and the Life and Social Sciences, 13th edition, Pearson, UK, ISBN: 978-1-29202-114-0

Recommended literature:

R.J. Harschbarger – J.J. Reynolds (2015): Mathematical application for Management, Life and Social Sciences, Brooks/Cole, USA, Belmont, CA, ISBN: 978-1305108042

S.T. Tan (2016): Applied Mathematics for Managerial, Life and Social Sciences, Cengage Learning, USA, Stamford, ISBN: 978-1-285-46464-0 K. Sydaster – P. Hammond (2016): Essential Mathematics for Economics Analysis, Pearson Education, UK, ISBN: 978-1-292-07465-8

Weekly schedule		
1.	Theory of sets. Sets of numbers	
	TR* Set operations, cardinality, set builder notations	
2.	Algebraic preliminaries I.	
	TR Real number line, operations, rules for exponents and	
	radicals, operations with algebraic expressions, factoring	
3.	Algebraic preliminaries II.	
	TR Cartesian coordinate systems, straight lines, distance	
	in the plane	
4.	Functions I.	
	TR Graph and algebra of functions,	
5.	Functions II.	
	TR application is business economics, break-even	
	analysis, supply-demand, market equilibrium	
6.	Functions III.	
	TR Exponential, logarithmic and logistic curves, and its	
	applications	

7.	Mathematics of Finance I.
	TR amount of investment, rate of interest, present
	value, compound interest, mathematical models
8.	Mathematics of Finance II.
	TR Future Value of annuities, annuities due, loans and
	amortization of debts
9.	Calculus
	TR limits and continuity and derivatives
10.	Differential calculus I.
	TR rules, higher-order derivatives, marginal functions
	in economics
11.	Differential calculus II.
	TR first and second, curve sketching,
12.	Differential calculus III.
	TR optimization, elasticity and other applications in
	business economics
13.	Indefinite Integration I.
	TR Rules of Indefinite Integration
14.	Indefinite Integration II.
	TR applications of indefinite integration in business
	economics

Subject: Business Informatics

Institute: Applied Informatics and Logistics

Number of lessons: 1+2 Requirement: Practical course mark Credit: 3

Responsible instructor: Dr. Szilvia Borbásné Botos

Course goals:

The course is designed to reach a basic level of business informatics knowledge. That knowledge will help them in the following courses and as well as in practice. They must learn how to collect data from the internet, and they must solve complex exercises with the use of spreadsheets and database management programs (Microsoft Excel and Access). The course is mainly application and practice oriented.

Course content, topics:

Understanding the structure of the spreadsheet program, using worksheet functions, and solving basic and complex worksheets. Acquiring knowledge in basic database management through the operation of Access databases, understanding the structure of databases, basic operations with data. Learning how to make reports from data, which analyze tools, can be used and interpretation of results.

Learning methods:

The students get basic theoretical knowledge in the lectures. The practical tasks are related to the theoretical. The students get presentations on the lectures and on the practice get spreadsheets and database knowledge tasks. *Assessment:*

Participation in seminars is mandatory. For the completion of the semester, students must pass a problem-solving test during the semester. 15% theoretical exam (Excel), 45% Excel practical exam, 25% Database practical exam The sum of points the notes are the followings: 0 - 60 fail,

61 -70 pass,

71-80 satisfactory,

- 81 -90 good,
- 91 100 excellent.

Compulsory readings:

The on-line seminar materials and presentations of the lecturer (available on the e-learning system

Department teaching materials: Business informatics, electronic booklet, 2011.

Recommended readings:

R. Elmasri – S. B. Navathe: Fundamentals of Database Systems, Addison Wesley, 2004.

H. Garcia-Molina, J. D. Ullmann – J. Widom: Database Systems: The Complete Book (2nd edition), Pearson Prentice Hall, 2009

V. Sridhar: Emerging ICT Policies and Regulations. Springer Nature, 2019 Date, J. C.: An Introduction to Database Systems, Addison Wesley, 2004

Week	Topics
1.	Information, system (data, information, knowledge, system
	categories, system approach). Data input, data types, basic
	operations
	LO: The use of worksheets: basic formatting and data format
2.	Structure of data tables, spreadsheet function semantics.
	References, sorting, and filtering
	LO: Learning the structure of functions and basic operations, data
	range formatted as a table
3.	Handling data tables. Date and time functions, text functions
	LO: Learning the use of operators and arguments in date and time
	functions and text functions
4.	Handling data tables. Logical functions and lookup and reference
	functions
	LO: Learning the use of conditions in functions
5.	Organizing data. Data features, tables as databases.
	LO: The use of database functions
6.	Data analysis and reports.
	LO: The use of PIVOT tables.
7.	Visualization of data. Preparing data to create graphs and charts.
	LO: The use and edit graphs and charts
8.	Business decision and decision support. Complex practice
	LO: Working with a database, create business analyses
9.	An overview. Exam on Excel
	LO: Assessing the ability to handle data, data tables, and
	databases

10.	Database basics, database management systems. Relational
	database model, the role of keys.
	LO: Creating data tables in Access, handling data sheets, fields,
	data types and features
11.	Multidimensional data modelling. Relations between datasheets.
	Queries and query types.
	LO: Using query types: select query, queries with calculated
	fields
12.	Updating databases and the role of cross tables. Modifying and
	summarizing data in a database
	LO: Using query types: Update, Delete, Crosstab
13.	Reports for business decisions. Creating reports.
	LO: Learning to summarize data in reports and the structure of
	reports
14.	Business intelligence and ERP. Exam on Access
	LO: Assessing the ability to handle databases for business
	purposes

Subject: Introduction to Eco	nomics	Neptun-code:	GT_AGMNE032
Institute: Economics and Wor	ld Economy		
Number of lessons: 2+0	Requirement:	Exam	Credit: 3
Instructor: Dr. Pál Czeglédi	-		

Course goals:

The course will provide the students with the basic concepts of economics: how economists think about the behavior of households, firms, how to think about markets, how to analyze the economy, what is inflation, and unemployment. By the end of the course, students should be able to use some basic tools of economics and apply them to solve basic economic problems. *Course content, topics:*

The first half of the semester focuses on the principles of the economic way of thinking and the basic concepts of microeconomics, whereas the second part is concerned with the most important macroeconomic variables and their measurement. After an overview of the subject, method, and principles of economic thinking, the course considers the model of demand and supply and its applications. Of the many macroeconomic variables, the course concentrates on GDP and price indices. Besides, stylized facts of economic growth, the labor market, money, and finance are also discussed.

Learning methods:

Lectures with ppt presentations together with some calculation problems. *Assessment:*

The exam is a written test which will be evaluated according to the following grading schedule:

0 - 50% – fail (1)

50%+1 point - 63% - pass (2)

64% - 75% - satisfactory (3)

76% - 86% - good (4)

87% - 100% – excellent (5)

Compulsory readings:

Mankiw, Gregory: Principles of Economics. Fifth Edition. South-Western, Mason, USA, 2009.

Recommended readings:

Heyne, Paul – Boettke, Peter – Prychitko, David: The Economic Way of Thinking. Twelfth Edition. Pearson Education International, New Jersey, 2010.

Week	Торіс
1.	Basic concepts and fundamental questions of
	economics
	LO*: Economics as science and as a social science
2.	Ten principles of economics and the economic way of
	thinking/1.
	LO: Understanding the basic concepts of rational
	decisions
3.	Ten principles of economics and the economic way of
	thinking/2.
	LO: Understanding the market as a process of
	cooperation and the metaphor of the invisible hand
4.	Production possibilities frontier
	LO: Graphical representation of opportunity cost
5.	How markets work: demand and supply I.
	LO: Understanding the concept of demand and supply
	and their determinants
6.	How markets work: demand and supply II.
	LO: The meaning of the equilibrium (market-clearing)
	price, and comparative statics
7.	Measuring a nation's income
	LO: Understanding the notions of nominal and real GDP
8.	Measuring the cost of living
	LO: The meaning of the price level and inflation, GDP
	deflator and the consumer price index
9.	Exercises on measurement
	LO: Exercises in calculating GDP and inflation
10.	Savings and investment, and the role of the
	financial system
	LO: The market for loanable funds, and the
	determination of the real interest rate

COURSE DESCRIPTIONS

11.	Money and inflation, I
	LO: Definition of money, understanding the significance
	of using money in trade
12.	Money and inflation II
	LO: The role of the banking system in money creation
13.	Unemployment
	LO: The fundamentals of the labour market
14.	Summary
	LO: Systematic review of the topics discussed

Subject: Introduction to Business Neptun-code: GT_AGMNE036 Institute: Applied Economics Sciences Number of lessons: 2+1 Requirement: Exam Credit: 4 Instructor: Dr. Péter Popovics

Course goals:

The course explores the question 'what is a business?' and investigates the business functions of human resource management, marketing, operations management, accounting, and finance. Different internal and external elements of a business are introduced, and the context in which a business operates explained. You will explore the common aims and characteristics of business – investigating what makes them different. Business structures, cultures, and functions are identified, and the political, social, economic, and technological considerations affecting business are introduced.

Autonomy and Responsibility:

- It selects and applies the relevant problem-solving methods independently in areas of organizational policy, strategic and management importance, and independently carries out economic analysis, decision-making, and advisory tasks.

- Establishes, organizes, and manages a larger enterprise or a larger organization or organizational unit independently.

- Examine, assume, and manage the responsibility that results obtained through analysis and more practical procedures depend on the method chosen.

- Your work is characterized by the consideration and consideration of economic and non-economic consequences when formulating professional issues.

Course content, topics:

Dynamic Business Environment, Global Markets, Form of Business Ownership, Management, Leadership, Employee Empowerment, Organizations, Producing World-Class Goods and Services, Human Resource Management, Customer Relationships, Effective Promotional Techniques.

Learning methods:

In the lectures and seminars, the students are involved in the processing of individual topics. By discussing practical examples, we try to deepen our knowledge further. Possibility of consultation.

Assessment:

Conditions for obtaining a signature:

- Compulsory seminar attendance (max. 3 absences)

- Problems related to the theoretical material presented at the lecture will be solved in the exercises, so the material of the lecture must be known.

- In the context of lecture topics, students should be given a lecture, during which the students will deepen their understanding of a professional issue and present it through a practical example. (30%)

- At the end of the semester 1 compulsory practical exam. (70%)

- To obtain the signature, you must reach at least 60% of the above. How to check:

To obtain a colloquium grade (K):

During the exam period, the students pass a written exam.

Evaluation:

Under 59%: (1) fail

60-69%: (2) satisfactory

70-79%: (3) medium

80-89%: (4) good

90-100%: (5) excellent

Compulsory readings:

Nickels, William G. – McHugh, James M. – McHugh, Susan M. (2008): Understanding Business. Eighth edition, McGraw-Hill/Irwin, New York, selected parts. (Available at the Social Sciences Library.)

Recommended readings:

Related articles of The Economist, BusinessWeek and the Financial Times, etc.

Week	Topics		
1.	Introduction, rules and requirements, basics		
	LO: checking the basics		
2.	Managing within the Dynamic Business Environment		
	LO: Getting to know different business environments.		
3.	How Economics Affects Business		
	LO: Economic basics in practice.		
4.	Competing in Global Markets		
	LO: Global perspectives		
5.	Choosing a Form of Business Ownership		
	LO: Comparison of different forms of entrepreneurship, risk,		
	capital requirement, etc.		
6.	Management, Leadership, and Employee Empowerment		
	LO: Learn and compare different types of leadership and		
_	management. Current trends in leadership.		
7.	Adapting Organizations to Today's Markets; Producing World-		
	Class Goods and Services		
	LO: Getting to know and comparing the production and service		
0	environment. Metivoting Employage and Duilding Solf Managad Teams		
0.	Nouvaing Employees and Bunding Sen-Managed Teams		
0	LO. Need for motivation, usage of motivational tools in practice.		
9.	Human Resource Management		
1.0	LO: Finding and Keeping the Best Employees.		
10.	Marketing: Building Customer Relationships; Developing and		
	Pricing Products and Services		
	LO: Pricing strategies and factics in production and service		
11	Dusinesses.		
11.	Distributing Products Quickly and Efficiently		
12	Lo. Sales 1001s		
12.	Using Effective Promotional Techniques		
12	LO. Dasics of Marketing		
15.	LO: Cotting to know the financial and accounting funds. The		
	basics of the balance sheet income statement accounting		
14	Financial Management		
17.	I O: Financial basics		
	LO. I'manetai basies.		
Subject: Introduction to Fina	Neptun-code:	GT_AGMNE110	
--------------------------------	--------------	-------------	-----------
Institute: Accounting and Fina	ance		
Number of lessons: 2+2	Requirement:	Exam	Credit: 5
Instructor: Dr. Balázs Fazekas	5		

Course goals:

In Finance, students get acquainted with the basic concepts of money and the time value of money, the financial system, money, and capital markets, banking system, payment methods, stock exchanges, and the major securities. *Course content, topics:*

During the course, students get acquainted with money and time value calculation, the money and capital markets, financial intermediation and the major financial intermediaries, banking system and bank services, financial system, securities, and stock exchange.

Learning methods:

Students need to process the topics discussed in the lectures at home as well. The understanding of the topics is helped by various calculation based practical exercises. Students have access to various e-learning systems.

Assessment:

The exam is written, and the result will provide the final grade.

Compulsory readings:

Topics of the lectures and seminars.

Becsky-Nagy, P. – Fazekas, B. (2018): Exercises and Case Studies from Corporate Finance I – Time value of money and the basics of the valuation of securities. University of Debrecen, Debrecen

Becsky-Nagy, P. – Fazekas, B. (2018): Exercises and Case Studies from Corporate Finance II – Investment decisions. University of Debrecen, Debrecen

Recommended readings:

Titman, Sharidan- Keown, A. J., Martin J. D. (2010): Financial Management. Principles and Applications – 11th edition- ISBN – 13: 978-0-13-217422-0 Mishkin, Frederic S. (2013): The economics of money, banking, and financial markets) 10th edition, (The Addison-Wesley series in economics), ISBN 0-321-12235-6

Week	Topics	
1.	Syllabus. Money: functions and evolution. Modern money,	
	inflation, exchange rates. I.	
	LO: Students understand the economic relevance of money and	
	its role in the economy.	
2.	Syllabus. Money: functions and evolution. Modern money,	
	inflation, exchange rates. II.	
	LO: Students understand the economic relevance of money and	
	its role in the economy.	
3.	Time value of money I.	
	LO: Students understand the concept of the time value of	
	money.	
4.	Time value of money II.	
_	LO: Students can evaluate cash flow streams.	
5.	Financial markets, financial intermediaries	
	LO: Students understand the logic of financial markets and	
	financial intermediation.	
6.	Banking and monetary policy I.	
	LO: Students understand the basics of monetary policy and the	
7	banking system.	
7.	Banking and monetary policy II.	
0	Midterm test	
8.		
9.	Securities I.	
10	LO: Students understand the logic of securities markets.	
10.	Securities II.	
11	LO: The Students are familiar with the major securities.	
11.	Stock Exchanges I.	
	LO: Students understand the basics of trading with securities on	
12	open markets.	
12.	I O: Students are familiar with the major deals used in the stock	
	exchanges	
13	Futures and forwards	
15.	LO: Students are familiar with futures and forwards	
14.	Endterm	

Subject: Business CommunicationNeptun-code: GT_AGMNE044Institute: Management and Organizational SciencesNumber of lessons: 1+1Requirement: Practical examResponsible instructor: Dr. Csilla Juhász

Instructor: János Farkas

Course goals:

To study basic communication skills. Understand the process of communication. Begin practicing listening skills. Understand the importance of nonverbal communication and improving their nonverbal communication skills. Recognize the importance of intercultural diversity of communication. *Course content, topics:*

Basic communication skills. Process of communication. Active listening skills. Nonverbal communication, verbal communication skills. Communication barriers. Intercultural communication

Learning methods:

Lectures and training with practices. Essay writing *Assessment:*

Students' final grade is added from their activity of middle term work.

The calculation is the following: <60% - 1; 61% - 2; 71% - 3; 81% - 4; 91% - 5. There are two chances to retake the end-term exam.

Compulsory readings:

Guffey, Mary Ellen – Loewy, Dana: Essential of Business Communication. http://www.cengagebrain.com.mx/content/9781133991465.pdf

Recommended readings:

McLean, S. (2005). The basics of interpersonal communication. Boston, MA: Allyn & Bacon

Pearson, J., & Nelson, P. (2000). An introduction to human communication: Understanding and sharing. Boston, MA: McGraw-Hill

Week	Topics	
1.	Basic knowledge of Communication	
lecture	LO: The student understands the communication process	
2.	Requirements of essay	
seminar	LO: They will be able to write an essay, and understand the	
	requirements	
3.	Nonverbal communication I	
lecture	LO: The students understand nonverbal signs	
4.	Students reports about nonverbal communications	
seminar	LO: They will be able to keep a presentation for nonverbal	
	communication	
5.	Nonverbal communication II	
lecture	LO: They understand the differences between emotions	
6.	Practise of nonverbal communication	
seminar	LO: Using nonverbal signs They recognise differences	
	between emotions	
7.	Writing Communication	
lecture	LO: Understanding effective writing techniques	
8.	Practise of verbal communication	
seminar	LO: Using effective writing techniques	
9.	Oral Communication	
lecture	LO: Understand the roles of effective oral communication	
10.	Practices of Oral communication	
seminar	LO: Recognising rules of effective oral communication.	
	Developing communication skills	
11.	Barriers to communication	
lecture	LO: Understanding the rules of communicational barriers	
12.	Practise of barriers of communication, distortion of	
seminar	information	
	LO: Practise of avoiding of communicational distortion.	
13.	Intercultural and International Business Communication	
lecture	LO: Understand the differences intercultural business	
	communication	
14.	Practise intercultural communication	
seminar	LO: Developing intercultural communication skills	

Subject: Proseminar	N	leptun-code:	GT_AGM	NE041
Institute: Economics Number of lessons: 0+2	Requirement:	Practical	course	mark
Credit: 3	1			
Responsible instructor: Dr.	István Kovács			
Instructors: Dr. Judit Katon	áné Kovács			

Course goals:

This course is designed to enable students to take responsibility, understand their interests, read and understand business and economics journals, articles. It helps students establish the relationship between "economic facts" in journals and theory. It also aims at developing students' presentation skills. After successful completion of the course, the students should be able to understand and interpret economic texts at an intermediate level and should be able to participate in discussions over the main topics of economics. The students should be able to differentiate among opinions, discussions, scientific results, and predictions.

Course content, topics:

Writing a summary, making a research plan, collecting data, Analysing data, Citing, Making presentations

Learning methods:

Teamwork, writing a summary, making a presentation

Assessment:

1) Writing CV based on the learning along with the seminar till the end of the 5th week of the semester 30 points

2) Literature review and research plan until the end of the 11th week of the semester. 40 points (minimum ten pieces of literature 15 points, defining the focus of the research 5 points, the introduction of possible database and research method 10 points, peer review 10 points)

3) Presentation – making a presentation based on the learning along with the seminar 30 points (content 10 points, design 10 points, audience feedback 10 points)

The semester will be evaluated according to the following grading schedule (if all previous (1-3) exercises are completed):

0 - 50% - 1 50% + 1 point - 63% - 2 64% - 75% - 3 76% - 86% - 4 87% - 100% - 5 Compulsory readings:

Purdue Online Writing Lab, available at http://owl.english.purdue.edu/owl/search.php *Recommended readings:*

Tim Clark, Yves Pigneur, Alexander Osterwalder (2012): Business Model You: a One Page Method for Reinventing Your Career https://businessmodelyou.com/free-sample/

Garr Reynolds (2011): Presentation Zen: Simple on Presentation, Design and Delivery.

Presentation tips http://www.garrreynolds.com/preso-tips/

Week	Торіс	
1.	Introduction	
	LO: Clarifying course requirements, assessment,	
	homework	
2.	Formal letters in the academic sector	
	LO: Format, structure and content requirements of letters	
3.	Writing CV	
	LO: Self-awareness, personal SWOT	
4.	Writing CV	
	LO: Format, structure and content requirements of CV	
5.	Finding sources	
	LO: Online and offline sources, Search engines, Online	
	libraries,	
6.	Finding sources	
	LO: Defining research objectives	
7.	Finding data	
	LO: Ways of reference	
8.	Analysing data	
	LO: Evaluating sources, Making tables and diagrams	
9.	Analysing data	
	LO: Summary creation	
10.	Presenting information in a structured format	
	LO: Essentials of presentation	

COURSE DESCRIPTIONS

11.	Presentation skills
	LO: Preparation for presentation
12.	Presentation skills
	LO: Presentation design
13.	Presentation skills
	LO: Delivering a presentation
14.	Summary
	LO: presentation, feedback of the class activity

Subject: International Financial Accounting I.

Neptun-code: GT_AGMNE016 Institute: Accounting and Finance Number of lessons: 2+2 Requirement: Exam Credit: 5 Responsible instructor: Dr. Ildikó Dékán Tamásné Orbán Instructors: Mirjam Hamad, Alexandra Szekeres

Course goals:

The main purpose of this subject is to provide insights into the impact of financial accounting in an international environment.

Course content, topics:

The course will provide students with an international perspective on financial accounting, including theory, practice, and its applications under International Financial Reporting Standards (IFRS). Primary areas of study include definition and principles of accounting and double-entry bookkeeping, recognition and measurement of assets, liabilities, and equity, the impact of economic transactions on different financial statements, the definition and recognition of revenue and income, accounting policies, general and special journals, the accounting cycle, and the process of preparation of different financial statements. Nevertheless, students will be introduced into several financial reporting issues under IFRS.

Learning methods:

Explaining the provisions of International Financial Reporting Standards (IFRS) through illustrative examples.

Assessment:

1.Signature:

The lecture is not compulsory.

More than three missed seminars are not allowed.

2.Grade: Exams with theoretical and practical examples with tests, essays, excel are going to be on the e-learning system (50% - 2, 62,5% - 3, 75% - 4, 87,5% - 5) based on the Neptun-registration to the exam. The exam will take place in the university's computer room.

Compulsory readings:

David Alexander and Christopher Nobes: Financial Accounting: An International Introduction (selected, appointed chapters)

Suwardy, Suwardy, Harrison, Tietz, Horngren & Thomas: Financial Accounting, Global Edition, 11th Edition, 2019 (selected, appointed chapters)

Elliott & Elliott Financial Accounting and Reporting, 19th Edition, 2019 (selected, appointed chapters)

Cotter Advanced Financial Reporting: A Complete Guide to IFRS, 2019 (selected, appointed chapters)

Conceptual Framework for Financial Reporting 2010 (the IFRS Framework) approved by the IASB,

the Framework is available at http://www.ifrs.org/News/Press-Releases/Documents/ConceptualFW2010vb.pdf

Related International Accounting Standards/International Financial Reporting Standards: IAS 1, IAS 7, IAS 8, IAS 10, IAS 16, IAS 33, IAS 38, IAS 40, IFRS 5, IFRS 8

the standards are available at http://www.ifrs.org/IFRSs/Pages/IFRS.aspx (free registration required)

Study materials, illustrative examples, solutions provided by the instructor in the classes (They will be uploaded to the Moodle system)

Recommended readings:

Clyde P. Stickney, Roman L. Weil, Katherine Schipper, and Jennifer Francis: Financial Accounting: An Introduction to Concepts, Methods and Uses, South-Western Cengage Learning, 2010

Barry J. Epstein and Eva K. Jermakcowicz: Wiley IFRS: Interpretation and Application of International Accounting and Financial Reporting Standards 2010, Wiley, 2010

Thomas R. Ittelson: Financial Statements: A Step-by-Step Guide to Understanding and Creating Financial Reports, Career Press, 2010

Week	Topics	
1.	Introduction. The context of accounting, basic requirements.	
	The purposes and users of accounting. Fundamentals of	
	financial accounting	
	LO: Students will be able to understand the fundamentals of	
	financial accounting	
2.	Basic financial statements, statement of financial position,	
	statement of profit or loss, statement of cash flows	
	LO: Students will be able to understand the basic financial	
	statements	
3.	Introduction to International Accounting Standards/International	
	Financial Reporting Standard	
	LO: Students will be able to understand the structure and	
	governance of the IFRS Foundation	
4.	The contents of financial statements, statement of financial	
	position, comprehensive income (CI) other comprehensive	
	income (OCI).	
	LO: Students will be able to understand the contents of financial	
	statements under IFRS	
5.	The contents of financial statements, statement of changes in	
	equity, statements of cash-flows, Notes	
	LO: Students will be able to understand the contents of financial	
	statements under IFRS	
6.	Spring holiday	
7.	Non-current Assets Held for Sale and Discontinued Operations	
	(IFRS 5), Operating segments (IFRS 8),	
	LO: Students will be able to understand the accounting	
	treatment of Non-current Assets Held for Sale and Discontinued	
	Operations, and the operating segments under IFRS	
8.	Earnings per Share (EPS)	
	LO: Students will be able to understand how Earnings per Share	
	is calculated under IFRS	

9.	The double-entry bookkeeping system. Journals, journalizing and
	posting transactions, adjusting and closing procedures, the
	composition of financial statements I.
	LO: Students will be able to understand the double-entry
	bookkeeping system
10.	The double-entry bookkeeping system. Journals, journalizing and
	posting transactions, adjusting and closing procedures, the
	composition of financial statements II.
	LO: Students will be able to understand the double-entry
	bookkeeping system
11.	Financial reporting issues, recognition of assets and liabilities,
	revenues/expenses I.
	LO: Students will be able to understand the recognition of assets,
	liabilities and revenues/expenses under IFRS
12.	Financial reporting issues, recognition of assets and liabilities,
	revenues/expenses II.
	LO: Students will be able to understand the recognition of assets,
	liabilities and revenues/expenses under IFRS
13.	Measurement of the elements of financial statements.
	LO: Students will be able to understand the measurement of the
	elements of financial statements under IFRS
14.	Depreciation of cost of assets. Measurement after initial
	recognition under IFRS
	LO: Students will be able to understand the depreciation of the
	cost of assets

Subject:Organizational Behavior I.Neptun-code: GT_AGMNE039Institute:Management and Organisational SciencesNumber of lessons:2+1Requirement:ExamInstructor:Dr. Mária Ujhelyi

Course goals:

Organizational Behaviour (often abbreviated as OB) studies individual behaviour in organizational settings. The goal of OB is to teach students to apply that knowledge toward improving an organization's effectiveness. Furthermore, because OB is explicitly concerned with employment-related situations, it emphasizes behaviour related to jobs, work, absenteeism, employment turnover, productivity, human performance, and management. OB focuses on individuals, groups, and structure.

Course content, topics:

Within this course, the following topics will be covered:

Foundations of individual behaviour: ability, personality, values, attitudes, job satisfaction, learning, perception, decision making, motivation, emotions, and moods;

Foundations of group behaviour: roles, norms, status, size, cohesiveness, group decision making, teams, communication, leadership, power and politics, conflict and negotiation;

Foundations of organization structures: common organization design, new structural options, organizational culture, organizational change, and development.

Learning methods:

Lectures, discussions, group assignments, role plays, paper, and pencil test to evaluate students' characteristics and behaviour

Assessment:

Short tests, written exam, and active class participation is evaluated *Compulsory readings:*

Robbins, Stephen P. – Judge, Timothy A. (2018): Essentials of Organizational Behavior, Fourteenth Edition. Pearson Education Limited, Harlow, England.

Recommended readings:

Janasz, Susanne C. – Down, Karen O. – Schneider, Beth Z. (2002): Interpersonal Skills in Organizations McGraw Hill New York

Charles C. Manz – Christopher P. Neck (2004) Mastering Self-Leadership. Empowering Yourself for Personal Excellence. Third Edition, Pearson Prentice Hall, Upper Saddle River, NJ.

Week	Topics
1.	Introduction to Organizational Behaviour, Discussion of
	course content
	LO: Understand Organizational Behaviour (OB). Able to
	show the value to OB of systematic study. Identify the
	challenges and opportunities managers have in applying the
	OB concept.
2.	Job Attitudes
	LO: Contrast the three components of an attitude. Summarize
	the relationship between attitudes and behaviour. Compare
	and contrast the major job attitudes. Able to define job
2	satisfaction and show how we can measure it.
3.	Personality Factors
	LO: Understand the personality, the way it is measured, and
	model and describe their strength and weaknesses. Identify the
	three traits of the Dark Triad Contrast terminal and
	instrumental values. Identify Hofstede's five value dimensions
	of national culture
4.	Perceptual Processes
	LO: Know what perception is and able to explain the factors
	that influence it. Understand attribution theory, and able the
	describe the common shortcuts in judging others. Understand
	the link between perception and decision making. Able to
	contrast the rational model of decision making with bounded
	rationality and intuition.
5.	Motivation I. Basic Concepts.
	LO: Understand the term and the three key elements of
	motivation. Evaluate the applicability of early theories of
	motivation.
6.	Motivation II. Applied Concepts
	LO: Know the job characteristics model and the way it
	motivates by changing the work environment. Able to
7	compare the main ways jobs can be redesign.
1.	UPUUPS
	of group development. Understand the meaning and
	importance of group properties
	Importance of group properties

8.	Teams
	LO: Understand the growing popularity of teams in
	organizations. Able to contrast groups and teams. Know the
	characteristics of effective teams
9.	Leadership
	LO: Understand the differences between leadership and
	management. Know the trait, behavior, and contingency
	theories of leadership. Able to explain and contrast charismatic
	and transformational leadership.
10.	Power and Politics
	LO: Can contrast leadership and power. Know the five bases of
	power. Understand the differences between power tactics.
	Understand organizational politics and able to describe why it
	exists in organizations
11.	Conflict and Negotiations
	LO: Know the three types of conflict. Understand and able to
	analyze the conflict process. Understand the differences
	between distributive and integrative bargaining. Able to apply
	the five steps of the negotiation process.
12.	Structure and Organizational Behaviour
	LO: Know and understand the six elements of an organization's
	structure. Able to describe the characteristics of the three most
	common organizational design and the new design options.
	Able to compare mechanistic and organic structural models.
13.	Organizational Culture
	LO: Able to describe the common characteristics of
	organizational culture. Know the factors that create and sustain
	an organization's culture and understand how culture is
	transmitted to employees.
14.	Organizational Change
	LO: Understand the forces that act as stimulants to change.
	Know the sources of resistance. Understand the main
	approaches to managing organizational changes.

Subject: Mathematics II.Neptun-code: GT_AGMNE013Institute: Statistics and MethodologyNumber of lessons: 2+2Requirement: ExamCredit: 5Prerequisite: Mathematics I.Neptun-code: GT_AGMNE010Instructor: Dr. habil Sándor Kovács

Purpose of the course:

Math is an integral part of our daily life and has great practical value. This subject attempts to illustrate this viewpoint with an applied approach. My objective is to motivate students to use their knowledge in their everyday life. The problem-solving approach is stressed throughout the whole course. To reach that goal, every new concept and definition will be illustrated by numerous real-life examples and appropriate concrete applications. Special emphasis is placed on helping students to solve and interpret their problems. Mathematical concepts covered by our course are well connected. One of the major issues of mathematics is the modelling approach. I must strive to develop skills to translate and convert real-life problems into mathematical models. Main topics: functions of several variables, matrix algebra, definite integration, probability counting, markovian chains.

Short subject description and main topics: Definite integrals Matrix Algebra Functions of Several variables Combinatorics Probability counting

Markov Chains

Planned teaching activities and methods:

The theoretical background should be taught in the lectures; the translation of theory into practice happens in the seminars. Each topic involves special work problems, and the tests include only these work problems and not the definitions and theorems of the lectures. Students should write two tests from the work problems that were solved during the seminars. For fitting functions to the Data, PAST software is used. Problem-solving on the seminars requires individual work from the students and the use of a calculator. *Evaluation:*

The evaluation will be made according to the results of the midterm (in the 8th week) and final (15th week) tests and will also be based on the performance on the practices. Each student gets a recommended grade in case the final score from both tests reaches at least half of the obtainable total.

Every student must receive a signature too. Those students who were not able to obtain a signature or grade during the learning period will be given three extra chances during the examination period. In case the student has already obtained a grade but would like to better the results, the better result will be valid. This means that there is no place for spoiling the accomplished result. *Compulsory literature:*

E. Haeussler – R. Paul – P. Wood (2014): Introductory Mathematical Analysis for Business, Economics, and the Life and Social Sciences, 13th edition, Pearson, UK, ISBN: 978-1-29202-114-0

Recommended literature:

R.J. Harschbarger – J.J. Reynolds (2015): Mathematical application for Management, Life and Social Sciences, Brooks/Cole, USA, Belmont, CA, ISBN: 978-1305108042

M. Spiegel –J. Schiller – A. Srinivasan (2014): Probability and Statistics, McGraw Hill, USA, ISBN: ISBN: 978-0-07-179557-9

S. Warner – S.R. Costenoble (2016): Finite Mathematics and applied calculus. Cengage Learning, USA, Boston, ISBN: 978-1-337-27420-3

Weekly schedule			
1.	Definite Integration I.		
	TR*Rules of Integral calculus, Fundamental theorem of		
	calculus, Area Under Curve		
2.	Definite Integration II.		
	TR Applications in business economics: continuous		
	income streams, consumers' surplus		
3.	Matrix Algebra I.		
	TR Matrix operations and its practical applications		
4.	Matrix Algebra II.		
	TR Gauss-Jordan elimination for solving systems of		
	linear equations		
5.	Matrix Algebra III.		
	TR Solving Leontief I/O models, Game theory problems		
6.	Functions of several variables I.		
	TR 3 dim spaces and graphing, determination of the		
	domain of a function with several variables		

7.	Functions of several variables II.		
	TR Partial derivatives, maximum and minimum of		
	multivariable functions		
8.	Functions of several variables III.		
	TR Cobb-Douglas function, Supplementary		
	commodities, finding the maxima and minima of		
	multivariable functions, Lagrange multiplier		
9.	Combinatorics		
	TR Permutation and combinations, Poker hands and		
	other problems		
10.	Introduction to probability counting		
	TR Probability, estimated probability, odds, odds ratio		
11.	Classic and geometric probability		
	TR application of the classic and geometric definition to		
	real-life problems		
12.	Conditional probability and probability of multiple		
	independent events		
	TR Application of conditional probability to real-life		
	problems		
13.	Probability trees and Bayes rule		
	TR application of Bayes' theorem in marketing, trading,		
	economics		
14.	Markovian Chains: definitions and notions		
	TR Applications of Markovian chains		

Subject: Microeconomics	Neptun-code:	GT_AGMNE033		
Institute: Economics and World	Economy			
Number of lessons: 2+2 R	equirement: Exam	Credit: 5		
Prerequisites: Introduction to Economics, Mathematics I.				
Neptun-code: GT_AGMNE032, GT_AGMNE010				
Instructor: Dr. Andrea Karcagi-	Kováts			

Course goals:

The course is aimed at making students familiar with the basic concepts of microeconomic analysis. Particularly, the course will be focused on the analysis of how economic actors, consumers, and firms, choose between different alternatives. By the end of the course, students should be able to use the basic tools and models of microeconomics and apply them to solving problems.

Course content, topics:

Principles of microeconomics, Demand-Supply and equilibrium, Price elasticity, Consumer preferences, budget constraint, and consumer choice, individual demand, Consumer surplus, Production theory, Cost functions, Perfect competition, Monopoly

Learning methods:

Lectures, seminars, calculations, graphical illustrations

Assessment:

The exam is a written test which will be evaluated according to the following grading schedule:

0 - 50% - fail(1)

51% - 63% - pass (2)

64% - 75% – satisfactory (3)

76% - 86% - good (4)

87% - 100% – excellent (5)

Compulsory readings:

Perloff, Jeffrey M. (2015): Microeconomics. Seventh Edition, Pearson Education Limited

Recommended readings:

Besanko, David – Breautigam, Ronald R.: Microeconomics. Third Edition (International Student version). John Wiley and Sons, Inc., New York, 2008. Besanko, David – Breautigam, Ronald R.: Microeconomics. Study Guide. Third Edition. John Wiley and Sons, Inc., New York, 2008.

Week	Topics	
1.	Principles of microeconomics, equilibrium analysis	
	LO: Opportunity cost, optimisation, models	
2.	Demand, supply, and equilibrium, Price elasticity, and other	
	elasticities	
	LO: Demand, Supply, Price elasticity	
3.	The budget constraint	
	LO: Income, marginal rate of transformation, the opportunity	
	set	
4.	Consumer preferences and utility	
	LO: Indifference curves, the marginal rate of substitution,	
	marginal utility	
5.	Consumer choice	
	LO: constrained optimisation, interior solution, corner solution	
6.	Individual demand curve and Engel curve	
	LO: price-consumption curve, individual demand, income-	
	consumption curve, Engel curve	
7.	Management and owner of firms, Economic cost, Production	
	LO: profit maximisation, explicit and implicit costs, production	
	function, short-run, long-run	
8.	Short-run production, Returns to scale	
	LO: average product of labour, marginal product of labour	
9.	Cost functions	
10	LO: marginal cost, long-run cost, economies of scale	
10.	Perfect competition I.	
	LO: Criteria of the model, price-takers, break-even point, shut-	
11	down decision	
11.	Perfect competition II.	
10	LO: supply curve, the industry in the long run	
12.	Consumer and producer welfare	
12	LO: consumer surplus, producer surplus	
13.	Monopoly	
	LO: marginal revenue, market power, entry barriers, natural	
14	monopoly, deadweight loss	
14.	Summary	
	LU: syntnesis	

Subject: Business Civil Law Neptun-code: GT_AGMNE030 Institute: Economics and World Economy Number of lessons: 2+0 Requirement: Exam Credit: 3 Responsible instructor: Dr. Géza Károlyi Instructor: Dr. András Helmeczi

Course goals:

The course is designed to introduce students to the particularities of legal aspects of the economy, both theoretically and in practice. A broad overview of the most relevant topics in legal life in the economy is given.

Course content, topics:

Basic legal terms, personal law, rights in rem, contractual law, company law. *Learning methods:*

In the lessons, the students get detailed explanations with life-like examples to the most important legal aspects of the economy.

Assessment:

Final written test at the end of the semester, with the following grades: points grade

0-7 1 (fail)

8-9 2 (satisfactory)

- 10-11 3 (fair)
- 12-13 4 (good)
- 14-15 5 (excellent)

Compulsory readings:

handout (electronically sent to the students)

Week	Topics
1.	The legal system, basic legal terms 1: law as a social rule,
	content, and function of law, categories of legal rules
	LO: the knowledge of the most important legal rules and
	solutions according to the topic
2.	The legal system, basic legal terms 2: sources of law, legislation
	and jurisdiction, the legal relation
	LO: the knowledge of the most important legal rules and
	solutions according to the topic
3.	The person as subject at law 1: natural person, legal capacity
	and competency
	LO: the knowledge of the most important legal rules and
	solutions according to the topic

4.	The person as subject at law 2: legal person, protection of
	personality
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
5.	Rights in rem 1: the thing, possession
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
6.	Rights in rem 2: ownership rights, rights of use
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
7.	Contractual law 1: obligations and legal statements, representation,
	performance
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
8.	Contractual law 2: basic rules of contracts
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
9.	Contractual law 3: express contracts
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
10.	Contractual law 4: liability for damages
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
11.	Company law 1: common rules, organization
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
12.	Company law 2: representation, termination
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
13.	Company law 3: sole company types
	LO: the knowledge of the most important legal rules and solutions
	according to the topic
14.	Consultation
	LO: the knowledge of the most important legal rules and solutions
	according to the topic

Subject: Environmental EconomicsNeptun-code: GT_AGMNE111Institute: Economics and World EconomyNumber of lessons: 2+0Requirement: ExamCredit: 3Instructor: Dr. Mihály DombiInstructor: Dr. Mihály DombiCredit: 3Credit: 3

Course goals:

This course introduces economic perspectives on contemporary environmental issues. We will study economic theories related to natural resources and the environment and their application to environmental policy. The first part of the course will focus on concepts and theory, and the second part will deal with applications including population and food supply, renewable and non-renewable resources, pollution control policy, global climate change, international trade, and environmental politics.

Course content, topics:

Economic growth and environment; externalities; natural resources; ecological crisis; population

Learning methods:

Lectures, case studies, processing of scientific articles, and other sources of information. Lectures with slide presentation.

Assessment:

The course ends with a written exam in the exam period. There will not be a midterm test.

There will be a chance to participate in an online test during the semester for extra points. Extra points will be added up to 10% in the final exam, with a proportional consideration of the correct answers and participation on test occasions.

Grade determination:

0-50% failed (1)

50,01%–64% acceptable (2)

64,01%–76% medium (3)

76,01%–87% good (4)

87,01%–100% excellent (5)

Compulsory readings:

Harris, Jonathan M. – Roach, Brian: Environmental and Natural Resources Economics: A Contemporary Approach (3rd Edition), Routledge, 2013, 584 p.

Recommended readings:

Costanza, R., Norgaard, R., Daly, H., Goodland, R., & Cumberland, J. (2007). An Introduction to Ecological Economics (e-book). Available at: http://www.eoearth.org/view/article/150045

Perman, R., Ma, Y., McGilvray, J., & Common, M. 2003. Natural resource and environmental economics. Pearson, 726 p.

Common, M. & Stagl, S. Ecological Economics. An introduction. 2005, Cambridge University Press, 560 p.

Week	Topics	
1.	Introduction to Environmental Economics	
	LO: Recognition of ecological crisis	
2.	Economic Growth and the Environment	
	LO: To connect economic and ecological concerns of the world	
	development	
3.	Sustainable Development	
	LO: Knowledge on a wide range of sustainability concepts	
4.	The Theory of Externalities	
	LO: Examples of externalities	
5.	Common Property Resources	
	LO: An example – the tragedy of commons	
6.	Public Goods	
	LO: Knowledge of environmental management of public goods	
7.	Resources Allocation over Time	
	LO: Knowledge on the role of time in the management of	
	resources	
8.	Valuing the Environment	
	LO: Tools and examples of monetary valuation	
9.	Ecological Economics: Basic Concepts	
	LO: Knowledge on ecological economics	
10.	National Income and Environmental Accounting	
	LO: Information on the environmental performance of states	
11.	Population and the Environment	
	LO: Knowledge on dynamics of the population	

	-
12.	Agriculture, food, and environment
	LO: Knowledge on food production
13.	Pollution: Analysis and Policy
	LO: Connection between environmental policy and
	environmental economics
14.	Summary
	LO: -

Subject: International Financial Accounting II. Neptun-code: GT_AGMNE017 Institute: Accounting and Finance Number of lessons: 2+2 Requirement: Exam Credit: 5 Prerequisite: International Financial Accounting I. Neptun-code: GT_AGMNE016 Responsible instructor: Dr. Ildikó Dékán Tamásné Orbán Instructor: Mirjam Hamad, Alexandra Szekeres

Course goals:

The main purpose of this subject is to provide insights into the impact of financial accounting in an international environment.

Course content, topics:

The course will provide the students with an international perspective on accounting, including theory, practice, and applications under International Financial Reporting Standards (IFRS). Students will be introduced into several financial reporting issues, such as accounting for impairment, borrowing costs, government grants, leases, inventories, financial instruments, provisions, employee benefits, and share-based payments. Topics of corporate taxation, group accounting, consolidated financial statements, foreign currency translation, the procedure of preparation of different financial statements and extracts will be discussed as well.

Learning methods:

Explaining the provisions of International Financial Reporting Standards (IFRS) through illustrative examples.

Assessment:

1.Signature:

The lecture is not compulsory. More than three missed seminars are not allowed.

For the signature presentation of a chosen company's IFRS financial statement is compulsory.

2.Grade: Exams with theoretical and practical examples with tests, essays, excel are going to be on the e-learning system (50% - 2, 62,5% - 3, 75% - 4, 87,5% - 5) based on the Neptun-registration to the exam. The exam will take place in the university's computer room.

Compulsory readings:

David Alexander and Christopher Nobes: Financial Accounting: An International Introduction, Prentice Hall, 2016, 6th Edition, chapters 10, 11, 12, 13, 14, 15

Related International Accounting Standards/International Financial Reporting Standards: IAS 16, IAS 40, IAS 38, IAS 23, IAS 20, IAS 17, IAS 36, IAS 41, IAS 2, IAS 32, IAS 39, IAS 19, IAS 12, IAS 28, IAS 21, IFRS 2, IFRS 3, IFRS 7, IFRS 9, IFRS 10, IFRS 11, IFRS 13, IFRS 16,

the standards are available at http://www.ifrs.org/IFRSs/Pages/IFRS.aspx (free registration required)

study materials, illustrative examples, solutions provided by the instructor in the classes (They will be uploaded to the Moodle system)

Recommended readings:

Clyde P. Stickney, Roman L. Weil, Katherine Schipper, and Jennifer Francis: Financial Accounting: An Introduction to Concepts, Methods and Uses, South-Western Cengage Learning, 2010

Barry J. Epstein and Eva K. Jermakcowicz: Wiley IFRS: Interpretation and Application of International Accounting and Financial Reporting Standards 2010, Wiley, 2010

Thomas R. Ittelson: Financial Statements: A Step-by-Step Guide to Understanding and Creating Financial Reports, Career Press, 2010

Week	Topics	
1.	Measurement of the elements of financial statements.	
	Measurement and accounting for property, plant and	
	equipment and intangible assets (IAS 16, IAS 38)	
	LO: Students will be able to understand the measurement	
	of the elements of financial statements under IFRS	
2.	Investment properties	
	LO: Students will be able to understand the accounting	
	treatment of investment properties under IFRS	
3.	Impairment of assets. Leases	
	LO: Students will be able to understand the accounting	
	treatment of impairment under IFRS	
4.	Borrowing cost. Government grants	
	LO: Students will be able to understand the accounting	
	treatment of borrowing cost government grants under	
	IFRS	

5	Inventories, counting inventory. Valuation of inventory,
	cost methods, using output values.
	LO: Students will be able to understand the accounting
	treatment of Inventories and biological assets under
	IFRS
6.	Inventories, counting inventory. Agriculture. Biological
	assets and agricultural produce
	LO: Students will be able to understand the accounting
	treatment of Inventories and biological assets under
	IFRS
7.	Financial instruments. Financial assets, cash, and
	receivables, investments
	Fair value measurement
	LO: Students will be able to understand the accounting
	treatment of financial instruments and fair value
	measurement under IFRS
8.	Liabilities, equity, reserves, and provisions.
	LO: Students will be able to understand the accounting
	treatment of liabilities, equity, reserves and provisions
	under IFRS
9.	Employee benefits
	LO: Students will be able to understand the accounting
	treatment of employee benefits under IFRS
10.	Income taxes, Accounting, and taxation, international
	differences
	LO: Students will be able to understand the accounting
	treatment of income taxes under IFRS
11.	Tax rates, tax expenses, and deferred tax
	LO: Students will be able to understand the accounting
	treatment of deferred tax under IFRS
12.	Revenues, Gains
	LO: Students will be able to understand the accounting
	treatment of revenues and gains under IFRS
13.	Foreign currency translation
	LO: Students will be able to understand the accounting
	treatment of foreign currency translation under IFRS
14.	Mock Exam

Subject: **Statistics I.** Neptun-code: GT_AGMNE006 Institute: Statistics and Methodology Number of lessons: 2+2 Prerequisite: Mathematics I. Responsible instructor: Dr. habil Péter Balogh Instructor: János Szenderák

Purpose of the course:

The course introduces the basic statistical concepts and covers the procedures most frequently used in the descriptive analysis of cross-sectional and timeseries data. The focus will be mainly put on the computation and interpretation of the most widely used statistical measures and some basic economic indicators that have importance in the socio-economic decisionmaking process.

Short subject description and main topics:

The basic concepts of statistics; descriptive statistics: analysis of quantitative variables; stochastic relationships, graphical methods; sampling; estimation theory, point and interval estimation, basics of hypothesis tests.

Planned teaching activities and methods:

During the seminars, we solve exercises of the book using SPSS to get the solutions. Attending the lectures and the seminars is compulsory.

Evaluation:

The overall course grade will be based on working on practices and the final *computer exams*.

Compulsory literature:

Anderson, Sweeney, Williams, Freeman and Shoesmith: Statistics for Business and Economics, Second edition, Cengage Learning EMEA, 2010. UK, 928. p. ISBN: 1408018101

Howitt, D. – Cramer D.: Introduction to Statistics in Psychology, 6/E Pearson, Harlow. 2014. 744. p. ISBN-13: 9781292000749 *Recommended literature:*

Field A.: Discovering Statistics Using SPSS (Introducing Statistical Methods), 5th Edition, SAGE Publications Ltd., London, 2017. 1104. p. ISBN-13: 9781526445780

Weekly schedule			
1.	The statistical concepts and sub-areas. Statistical basic		
	concepts of the population, criteria, parameters, sample.		
	The statistical work phases.		
	TR: The basic concepts of statistics. Data collection and		
	utilization methods, data sources. Statistical		
	opportunities in the Excel spreadsheet program.		
	Functions and procedures, basic statistical operations.		
2.	Sampling procedures, random sample, systematic error		
	parameter. Databases. The criteria of a good database.		
	Database design rules.		
	TR: Independent and identically distributed samples,		
	simple sample, stratified sample. Group of samples,		
	non-random sampling techniques, combined and		
	artificial samples. Non-responses in the sample.		
	Selection rate calculation.		
3.	Levels of measurement data. Definition of the data for		
	the different scales of measurement. Data		
	Representations.		
	TR: Definition of the data for the different scales of		
	measurement. Creating and interpreting charts.		
4.	Relative numbers. Correlations between the relative		
	numbers		
	TR: Distribution, coordination, comparative calculation		
	of performance ratios. Determination of the intensity		
	ratios.		
5.	Central indicators: median, mode, mean.		
	TR: Calculation of central indicators at different levels		
	of measurement variables.		
6.	Central values: arithmetic, geometric, harmonic,		
	quadratic. Calculation of weighted averages.		

6	TR: Means (arithmetic mean and the main characteristics, other types of means, and typical fields of application)		
7	The second		
7.	The measures of variability: standard deviation, variance,		
	range, absolute, relative differences in coefficient of variation,		
	the relative coefficient of variation.		
	TR: Calculation of dispersion from the population and sample.		
8.	The measures of concentration, Lorenz curve. Herfindahl-		
	Hirschman-index. Correlation between concentration and		
	dispersion.		
	TR: The practice of concentration analysis.		
9.	Indices		
	TR: Basics of the calculation of the value- price- and volume		
	indices The Laspevres and Paasche indexes Index		
	relationshing The Eigher's indians		
10	relationships. The Fisher's indices.		
10.	The normal distribution as a model. Distribution and density		
	function. Skewness and kurtosis characterization.		
	TR: Preparation of Normal Distribution. Analysis of density		
	and distribution functions. Standardization. Calculation of		
	skewness and kurtosis, practical interpretation.		
11.	Standard values and regularities of normal distribution. Tests of		
	normal distribution.		
	TR: Standard values and regularities of normal distribution.		
	Tests of normal distribution.		
12	One-sided asymmetrical and two-sided symmetrical		
	probabilities		
	TR: One-sided asymmetrical and two-sided symmetrical		
	probabilities		
13	Student's t distribution. The standard error of the mean		
15.	Confidence interval		
	TD: Determination of standard energy Confidence internals more		
	I R: Determination of standard error. Confidence intervals were		
	calculated for different probabilities. Practical application of the		
	confidence intervals.		
14.	Statistical hypothesis tests, non-parametric tests. Chi-square		
	test.		
	TR: Independence testing, fit testing, homogeneity test. Chi-		
	square tests.		
	4		

Subject: MacroeconomicsNeptun-code: GT_AGMNE004Institute: Economics and World EconomyNumber of lessons: 2+2Requirement: ExamCredit: 5Prerequisite: MicroeconomicsNeptun-code: GT_AGMNE033Instructor: Dr. Pál Czeglédi

Course goals:

The course is aimed at making students familiar with the basic issues of macroeconomics and make them able to use those fundamental analytical tools which are needed to answer macroeconomic questions. By the end of the course, the students must be able to use a model of a closed economy in analyzing macroeconomic phenomena.

Course content, topics:

national income, real and nominal income, the goods market, labor market, money market, inflation, monetary policy, fiscal policy, general equilibrium *Learning methods:*

Lectures and seminars, calculations, and graphical illustrations.

Assessment:

On random occasions during the semester, students will have the opportunity to solve some tests whose end results will be considered for the final grade. The exam is a written test which, together with optional tests taken during the semester, will be evaluated according to the following grading schedule:

0 - 50% - fail (1)

```
50%+1 point - 63% - pass (2)
```

64% - 75% - satisfactory (3)

76% - 86% - good (4)

87% - 100% – excellent (5)

Compulsory readings:

Mishkin, Frederic S. (2015): Macroeconomics: Policy and Practice. Pearson, New York.

Kaufman, Roger T. (2007): Student Guide and Workbook for Use with Macroeconomics. Worth Publisher, New York.

Recommended readings:

Mankiw, Gregory (2007): Macroeconomics. Sixth Edition. Worth Publisher, New York.

Week	Торіс		
1.	The fundamental questions of macroeconomics Measuring economic activity: GDP. LO: model building, GDP, real and nominal GDP	Mishkin, pp. 1-18 Kaufman, pp. 1-8 Mishkin, pp. 19-33 Kaufman, pp. 9-18	
2.	Measuring economic activity: inflation and unemployment Macroeconomic basics: production and the division of income LO: inflation, price index, labour force, unemployment rate, participation rate, aggregate production function, Euler theorem	Mishkin, pp. 33-47 Kaufman, pp. 19-29 Mishkin, pp. 48-72 Kaufman, pp. 30-45	
3.	Saving and investment in a closed economy LO: consumption, saving, investment, government purchases	Mishkin, pp. 73-89 Kaufman, pp. 46-58.	
4.	Money supply LO: definition of the money, fractional reserves, money multiplication	Mishkin, pp. 101-108, 125-143 Kaufman, pp. 59-64, 357-367.	
5.	The quantity theory of money, and the Fisher effect The costs of inflation LO: nominal and real interest rate, cost of holding money, types, and causes of inflation	Mishkin, pp. 108-124. Kaufman, pp. 64-68 Kaufman, pp. 68-79	
6.	Labour market, employment, and unemployment LO: types of unemployment, rigid wages, job search	Mishkin, pp. 544-570 Kaufman, pp. 111- 122. Kaufman, pp. 111-122.	
7.	Introduction to economic fluctuations LO: short-run vs. long-run analysis, stagflation, potential GDP, price flexibility	Mishkin, pp. 204-230 Kaufman, pp. 159- 174	

COURSE DESCRIPTIONS

		1	
8	Aggregate demand: the IS curve	Mishkin, pp.	
		231-250	
	I.O. relation of interest rate and GDP in	Kaufman, pp.	
0.	goods market equilibrium	175-198	
	goods market equinorium	Kaufman, pp.	
		199-204	
	Monetary policy and aggregate demand	Mishkin, pp.	
9	I O: the relation between inflation and	251-280	
).	output demand	Kaufman, pp.	
	output demand	205-220	
	Aggregate supply and the Phillips curve	Mishkin, pp.	
10	I O: trade-off between unemployment and	281-298	
10.	inflation	Kaufman, pp.	
	initiation	282-290.	
	The aggregate demand and supply model I	Mishkin, pp.	
11.	LO: equilibrium and the changes of AD and		
	AS	277 520.	
	The aggregate demand and supply model II:	Mishkin nn	
12.	economic policy	327 360	
	LO: the effects of fiscal and monetary policy	527 507	
13.	Microeconomics of macroeconomics:		
	consumption and saving	Mishkin, pp.	
	LO: the intertemporal aspect of consumption	492-522	
	decisions		
14.	Summary		
	LO: Reviewing how the different topics		
	covered are connected		

Subject: Business Public LawNeptun-code: GT_AGMNE031Institute: Economics and World EconomyNumber of lessons: 2+1Requirement: ExamNumber of lessons: 2+1Requirement: ExamCredit: 4Responsible instructor: Dr. Géza KárolyiInstructor: Dr. Tamás Fézer

Course goals:

The course aims to provide for an introduction to the world of business law from an institutional angle covering problems and questions of legal sources, intergovernmental organizations, and the role of the state.

Course content, topics:

Role of states in international business, law, and structure of intergovernmental organizations, the procedural background to assisting international business players, international taxation.

Learning methods:

Students are introduced to the topic through real and hypothetical cases, structural models, and analysis of relevant treaties and conventions.

Assessment:

Final written test at the end of the semester, with the following grades:

points grade

0-59 1 (fail)

- 60-69 2 (satisfactory)
- 70-79 3 (fair)

80-89 4 (good)

90-100 5 (excellent)

Compulsory readings:

Ppts distributed among students electronically

Recommended readings:

Hoda, Anwarul: Tariff Negotiations and Renegotiations under the GATT and the WTO: Procedures and Practices, Cambridge University Press, 2019

Barton – Goldstein – Josling – Steinberg: The Evolution of the Trade Regime: Politics, Law, and Economics of the GATT and the WTO, Princeton University Press, 2008

Craig – Park – Paulsson: International Chamber of Commerce Arbitration, Oceana TM, 2011

Week	Topics
1.	Sources and basic definitions of international business law
	LO: students get oriented on the terminology and structure of
	the international business law framework
2.	Players in the international market 1: states as rule and
	policymakers
	LO: students understand the dual function of states in
	international business
3.	Players in the international market 2: international
	governmental organizations
	LO: students get acquainted with the formation, operation,
	structure and legal status of IGOs
4.	Foreign investments and international safeguards: bilateral
	agreements, MIGA, ICSID
	LO: students can see the protective system internationally
	available to foreign investors
5.	Regulating financial transactions in the international market
	LO: students obtain knowledge on the legal mechanism behind
	cross-border financial transactions
6.	The GATT/WTO system
	LO: students can understand the GATT/WTO legal framework
	that is the basis to international commerce
7.	Intellectual property and technology transfer (TRIPS)
	LO: Students are introduced to the regulatory framework of IP
	instruments
8.	International transportation and the International Chamber of
	Commerce
	LO: students gather knowledge on the ICC's role in regulating
	transportation law
9.	The International Chamber of Commerce Arbitration
	LO: students can understand the advantages of ICC's arbitration
	procedure

10.	Competition/antitrust law (GATT/EU)
	LO: students get an overview of the differences in the competition
	law frameworks of GATT and EU
11.	International tax law
	LO: students understand the basic principles of taxation attached to
	international commercial activities
12.	International procedure 1: jurisdiction, forum selection, governing
	laws
	LO: students become familiar to the nature of litigation in front of
	municipal courts
13.	International procedure 2: the act of state, forum non conveniens,
	anti-suit injunction
	LO: students understand the special practical considerations of
	litigation in Anglo-Saxon jurisdictions
14.	Summary
	LO: students can draw a map on their knowledge related to
	international business law
Subject: **Corporate Finance I.** Neptun-code: GT_AGMNE008 Institute: Accounting and Finance Number of lessons: 2+1 Requirement: Exam Credit: 4 Prerequisite: Introduction to Finance Neptun-code: GT_AGMNE110 Responsible instructor: Dr. Patrícia Becsky-Nagy Instructors: Dr. Balázs Fazekas

Course goals:

In Corporate Finance I Students get acquainted with the basic concepts of financial management, the financial processes of companies, and the related analytical methods. Students meeting the requirements of the course are able the comprehend and evaluate the financial aspects of corporate economic decisions and their effects.

Course content, topics:

During the course, students get acquainted with the financial statements and the methods used to analyze them. Topics like time value calculations and the numerous investment decision methods are the fundamentals of long-term financial decisions. The semester also includes the discussion of the most important securities; stocks and bonds.

Learning methods:

Students need to process the topics discussed in the lectures at home as well. The understanding of the topics is helped by various calculation based practical exercises. Students have access to various e-learning systems. *Assessment:*

Requirements for getting the signatures:

The requirement for getting the signature is the regular attendance of seminars following the Statue of Teaching and Examination and the Ethical Code of UD. Based on the Statue of Teaching and Examination, the number of absences cannot exceed two occasions; otherwise, the signature is denied. *Learning materials:*

In the e-learning course, the lecturers publish the learning materials of lectures and seminars. The workload of lessons and home learning is approximately 50-50%; the materials for home learning are given in compulsory readings.

Grading system:

Exam opportunities:

For passing the course, the requirement is to take a successful exam. Exam dates will be published for every week during the exam period. The limit of

exams is 1.5 times the number of students who are entitled to taking the exam. The exam dates will be published in the Neptun for the Students in the final week of the term-time. After that, the limits will not be extended, and further exam dates will not be published. Only those students are entitled to participating in the exam, who registered for the given exam in the Neptun. Based on the Statue of Teachings and Examination, if the number of students registered for the exam is below ten, the teachers are not liable to keep the exam.

Topics and structure of tests:

Exams cover all the topics of the semester. Tests are electronically written tests via the official e-learning site of UD. Tests include theory and practical questions in a 50-50% ratio. The questions are connected to the topics of lectures and seminars and the compulsory readings.

Evaluation of tests:

Exam grade is given based on the score of the test. (Theory and practical parts have 50-50% in evaluation, but there is no minimum requirement for the theory or the practical part alone, the final score is the average of the theory and practical parts.) Based on the test score, the grades are the following:

under 60%: 1, fail

60-69%:2, pass

70-79%:3, satisfactory

80-89%:4, good

90-100%: 5, excellent

Teachers and Students must follow the guidelines in every situation the UD's Statue of Teaching and Examination and its Ethical Code.

Compulsory readings:

Topics of the lectures and seminars.

Berk, J. – DeMarzo, P. – Harford, J. (2017): Fundamentals of Corporate Finance. Fourth edition, Pearson Education Limited, ISBN 10: 0134475569 Becsky-Nagy, P. – Fazekas, B. (2018): Exercises and Case Studies from Corporate Finance I – Time value of money and the basics of the valuation of securities. University of Debrecen, Debrecen

Becsky-Nagy, P. – Fazekas, B. (2018): Exercises and Case Studies from Corporate Finance II – Investment decisions. University of Debrecen, Debrecen

Week	Topics		
1.	Syllabus, Corporate finance, and the financial manager		
	LO: The Students get acquainted with the basic principle of		
	financial management		
2.	Financial statements, cash flow statement		
	LO: The Students become familiar with the financial statements		
	with special emphasis on the cash flow of companies.		
3.	Introduction to financial statement analysis I.		
	LO: Students can use financial indicators to analyze various		
	aspects of the operation of companies, e.g., liquidity, capital		
	structure, profitability.		
4.	Introduction to financial statement analysis II.		
	LO: The Students are adept in reading financial statements and		
	in the use of various financial indicators, including turnover		
	ratios, cash-flow based ratios, market-based indicators, and the		
5	Du Pont identity.		
5.	I he time value of money: An introduction		
	LO: Students know the basic principles and methods of time		
6	Time value of money valuing each flow streams		
0.	I fine value of money. valuing cash now streams		
	cash flow streams, appuities, growing appuities, and		
	nernetuities		
7	Interest rates and honds. I		
/.	LO: Students are familiar with the types and features of bonds		
	They can model the cash flows of bonds.		
8.	Bonds II		
	LO: Students are capable of computing intrinsic value and		
	various descriptive indicators of bonds.		
9	Stock Valuation I		
2.	LO: Students are familiar with the types and features of stocks		
	They can model the cash flows of stocks		
10	Stock Valuation II		
10.	I O: Students are canable of computing intrinsic value and		
	various descriptive indicators of steals		
	various descriptive indicators of stocks.		

11.	Investments decision rules I		
	LO: Students become aware of the main factors needed to be		
	taken into consideration while making investment decisions.		
	NPV method.		
12.	Investments decision rules II		
	LO: Students can use numerous investment decision methods		
	that are common in corporate practice (NPV, IRR, PI). They		
	can compare investment opportunities.		
13.	Fundamentals of capital budgeting		
	LO: Students are familiar with the fundamentals of capital		
	budgeting		
14.	Summary		
	LO: Students can synthesize the gained knowledge and think		
	about the complex system of finance.		

Subject: Marketing	Neptun-code: GT_A	GMNE011
Institute: Marketing and Trad	e	
Number of lessons: 2+1	Requirement: Exam	Credit: 4
Instructor: Dr. Marietta Kiss		

Course goals:

The course aims to provide the students with an insight into the language and issues of marketing with an emphasis on learning to develop responsive marketing strategies that meet customer needs.

Course content, topics:

The course focuses on basic marketing concepts and the role of marketing in the organization. Topics include market segmentation, product development, distribution, and pricing. Other topics, which will be incorporated into the course, are the external environment (which will focus on integrative topics with marketing, such as economics, politics, government, and nature) and marketing research.

Learning methods:

Lecture presentations (students are provided with lecture slides), class discussions, teamwork (case study analysis and discussion), and e-learning materials including the e-book, online assignments/homework and online study plan with additional exercises to practice.

Assessment:

Composition of the final grade:

•End term test: 60%

•Seminar work, including case analysis/detailed written and/or oral group presentation: 30%

•MyMarketingLab assignments: 10%

•Extra credit questions via MyMarketingLab: +10%

The final result will be evaluated according to the following schedule:

0-50% - 1 51-62% - 2 63-74% - 3 75-86% - 487-110% - 5

Attendance is expected and is taken either at the beginning or the end of each class. More than three absences from seminar class for any reason will result in a signature denied. Class participation will be evaluated based on the quantity and the quality of individuals' contributions. Participation is particularly important in our case study coverage. Late assignments will incur

a penalty. The amount of the penalty will be a minimum of 50% of the assessed mark for the first week of lateness.

Make-up assignments will not normally be given. The only exception will be a natural disaster, documented serious emergency or illness of the student or immediate family member. In all relevant cases, a physician's confirmation will be required. Make-ups will not be given because the date of the assignment happens to clash with student's travel plans, sports activities, or work schedules. All requests for make-up assignments will need to be thoroughly documented and confirmed by an independent third party.

There is a zero-tolerance cheating policy during this course. Students caught violating the academic honesty policy will face a severe penalty. Any offense will result in a 0 on an assignment or test.

Compulsory readings:

KOTLER, P.—ARMSTRONG, G. (2018): Principles of Marketing plus Pearson MyLab Marketing with Pearson eText: Global Edition, 17/E, Pearson, ISBN-10: 1292220287, ISBN-13: 9781292220284.

Recommended readings:

KOTLER, P.—KELLER, K. L. (2016): Marketing Management. Global Edition, 15th edition, Pearson/Prentice Hall, Boston, ISBN-10: 1292092629, ISBN-13: 9781292092621

Week	Topics			
1.	Orientation, course overview. Introduction to the use of			
	MyMarketingLab			
	LO: Students have a basic overview of the semester's topic, and			
	they are introduced to the use of the e-learning materials.			
2.	Part 1: Defining Marketing and the Marketing Process			
	Marketing: Creating Customer Value and Engagement			
	LO: Students can define marketing, marketing process, and			
	basic concepts of marketing (needs, wants, demand, market,			
	exchange, and customer value). They are introduced to the			
	marketing management orientations.			
3.	Company and Marketing Strategy: Partnering to Build			
	Customer Engagement, Values, and Relationships			
	LO: Based on the companywide strategic planning process,			
	students are introduced to the marketing planning process,			
	including basic concepts such as segmentation, targeting,			
	positioning, and integrated marketing mix.			

4.	Part 2: Understanding the Marketplace and Consumer Value
	Analyzing the Marketing Environment
	LO: Students know the two levels of the marketing
	environment: Microenvironment (the company, suppliers,
	marketing intermediaries, competitors, publics, customers) and
	Macroenvironment (demographic, economic, natural,
	technological, political, and social, cultural environments).
5.	Managing Marketing Information to Gain Customer Insights
	LO: Students understand the marketing information system and
	its parts (internal databases, marketing intelligence, and
	marketing research). They know the marketing research
	process.
6.	Consumer Markets and Buyer Behavior
	LO: Students know the Model of Consumer Behavior and the
	characteristics of its parts.
7.	Business Markets and Business Buyer Behavior
	LO: Students can distinguish between business markets and
	consumer markets, and they know the Model of Business Buyer
	Behavior and its parts.
8.	Part 3: Designing a Customer Value-Driven Strategy and Mix
	Customer-Driven Marketing Strategy: Creating Value for
	Target Customers
	LO: Students understand the three parts of the value creating
	marketing strategy (segmentation, targeting, and positioning).
9.	Products, Services, and Brands: Building Customer Value
	LO: Students can define and classify products, and they
	understand basic product decisions (attributes, branding,
	packaging, labeling, and support services).
10.	New-Product Development and Product Life-Cycle Strategies
	LO: Students know the new product development process and
	product life cycle strategies.
11.	Pricing: Understanding and Capturing Customer Value
	LO: Students can define pricing, and they know basic pricing
	strategies.

12.	Pricing Strategies: Additional Considerations	
	LO: Students are introduced to additional considerations	
	affecting pricing decisions and special pricing strategies (new-	
	product pricing, product mix pricing, price adjustments, and	
	price changes).	
13.	Marketing Channels: Delivering Customer Value	
	LO: Students can define supply chain and intermediaries and	
	distinguish among types of distribution systems. They	
	understand channel design decisions and marketing logistics.	
14.	Retailing and Wholesaling	
	LO: Students can distinguish between wholesaling and retailing	
	activities and identify and characterize different wholesalers and	
	retailers.	

Subject: **Organizational Behavior II.** Neptun-code: GT_AGMNE040 Institute: Management and Organisational Sciences

Number of lessons: 0+2 Requirement: Practical course mark Credit: 3 Instructor: Dr. Mária Ujhelyi

Course goals:

Organizational Behaviour (often abbreviated as OB) studies individual behaviour in organizational settings. The goal of OB is to teach students to apply that knowledge toward improving an organization's effectiveness. Furthermore, because OB is explicitly concerned with employment-related situations, it emphasizes behaviour related to jobs, work, absenteeism, employment turnover, productivity, human performance, and management. OB focuses on individuals, groups, and structure.

Organizational Behaviour I. introduced the most important theories of this research field and explained the impact of different issues on performance. Organizational Behaviour II. tends to provide practical experience to students, let them understand individual differences, the impact of teams on performance, and all the other topics OB I. discussed.

Course content, topics:

Within this course, the following topics will be covered:

Foundations of individual behaviour: ability, personality, values, emotions, attitudes, job satisfaction, learning, perception, decision making, motivation, emotions, and moods;

Foundations of group behaviour: roles, norms, status, size, cohesiveness, group decision making, teams, communication, leadership, power and politics, conflict and negotiation;

Foundations of organization structures: common organization design, new structural options, organizational culture, organizational change, and development.

Within this course, each student will be assigned to a team, which will work together to understand and analyse individual, team, and organizational behaviour. During the semester, students must work together and study themselves as a team. They have to write a team paper (no fewer than ten pages) on their findings, explaining the individual characteristics of the team members, their interactions with each other, the process of their team development, team roles, conflicts, leadership, and power within the team. *Learning methods*:

Discussions, group assignments, role plays, paper, and pencil test to evaluate students' characteristics and behavior will be used

Assessment:

Two midterm tests, team performance, team assignment, and active class participation is evaluated

Compulsory readings:

Robbins, Stephen P. – Judge, Timothy A. (2018): Essentials of Organizational Behavior, Fourteenth Edition. Pearson Education Limited, Harlow, England.

Recommended readings:

Janasz, Susanne C. – Down, Karen O. – Schneider, Beth Z. (2002): Interpersonal Skills in Organizations McGraw Hill New York

Charles C. Manz – Christopher P. Neck (2004) Mastering Self-Leadership. Empowering Yourself for Personal Excellence. Third Edition, Pearson Prentice Hall, Upper Saddle River, NJ.

Week	Topics			
1.	Introduction of the course, discussion of course content.			
	Forming teams. Introducing each other to team members,			
	designing logo and name for the team			
	LO: Understand how the course will be structured. Learn about			
	each other.			
2.	Individual characteristics, personality, ability. Values, attitudes,			
	emotions, and moods			
	LO: Understand diversity and similarity within the teams.			
	Analyze and evaluate individual characteristics. Explain its			
	advantages and disadvantages.			
3.	Perception, decision making, learning. Case analyzis			
	LO: Understand the impact of different perception on decision			
	making			
4.	Motivation tests, exercises explaining motivation theories.			
	LO: See differences in motivation. Understand how the			
	situation influences our motivation.			
5.	Communication			
	LO: Understand the impact of verbal and nonverbal			
	communication.			
6.	Groups and teams			
	LO: Experience teamwork, solve exercises, tasks in teams,			
	understand the advantages and disadvantages of teamwork.			

7.	1. midterm exam
	LO: get feedback about performance
8.	Teams
	LO: Understand the growing popularity of teams in
	organizations. Able to contrast groups and teams. Know the
	characteristics of effective teams
9.	Leadership
	LO: Through exercises, better understand concrete leadership
	models. Analyze the informal leader's style.
10.	Power and Politics
	LO: Observe team members power tactics and political behavior
11.	Conflict and Negotiations
	LO: Consciously listen to conflict-handling intentions of team
	members and give feedback about how successful they are.
12.	Organizational Culture
	LO: Evaluate and explain the national cultural differences of
	team members. Analyze how these differences influenced their
	interactions.
13.	2. midterm test. Team presentation.
	LO: Students' job is to find clues to help them learn as much as
	they can about themselves, their team, and understand how
	these issues influence the effectiveness of an organization.
14.	Team presentation.
	LO: Students' job is to find clues to help them learn as much as
	they can about themselves, their team, and understand how
	these issues influence the effectiveness of an organization.

Subject: International Economics

Neptun-code: GT_AGMNE005

Institute: Economics and World Economy

Credit: 4

Requirement: Exam Prerequisite: Macroeconomics Neptun-code: GT_AGMNE004 Instructor: Dr. Pál Czeglédi

Course goals:

The course is aimed at making students familiar with the basic concepts of international economics. Particularly, the course will be focused on the theories of international trade, the tools of trade policy, international finance, and open-economy macroeconomic policy.

Course content, topics:

Number of lessons: 2+1

The classical model of international trade, Comparative advantage, Heckscher-Ohlin theorem, Leontief paradox, International trade policy, Tariffs, Nontariff barriers, Balance of payments, Exchange rate, Flexible and Fixed exchange rate system, Purchasing Power Parity, Real exchange rate, Interest parity, International monetary system

Learning methods:

Lectures and seminars

Assessment:

The exam is a written test which will be evaluated according to the following grading schedule:

0 - 50% - fail(1)

51% - 63% - pass(2)

64% - 75% - satisfactory (3)

76% - 86% - good(4)

87% - 100% - excellent(5)

Compulsory readings:

Husted, Steven - Melvin, Michael: International Economics. 8th edition. Addison Wesley, 2010.

Husted, Steven - Melvin, Michael: Study Guide for International Economics. Prentice Hall, 2009.

Recommended readings:

Paul R. Krugman, Maurice Obstfeld, Marc J. Melitz: International economics: theory and policy. 11th ed. Pearson, 2018

COURSE DESCRIPTIONS

Week	Topics	Chapter
1.	Principles of international economics	1.
	LO: trade patterns, figures of international	
	relations	
2.	The classical model of international trade, the	2.
	theory of comparative advantage	3.
	LO: Adams Smith, absolute advantage,	
	comparative advantage, Ricardo model	
3.	The general equilibrium solution of the classical	2.
	model	3.
	LO: marginal rate of transformation, production	
	possibilities frontier	
4.	The standard model of international trade	2.
	LO: increasing marginal rate of transformation,	3.
	community indifference curve	
5.	Heckscher-Ohlin theorem, Leontief paradox	4.
	LO: factor endowment, factor intensity, Stolper-	5.
	Samuelson effect	
6.	International trade policy, tariffs	6.
	LO: tariffs, the effects of a tariff on social welfare	
7.	Nontariff barriers and arguments for protection	7.
	LO: quotas, infant industry protection	
8.	The balance of payments	12.
	LO: current account, capital account, financial	
	account, the deficit of BoP	
9.	Exchange rate, foreign-exchange market,	13.
	exchange rate determination	
	LO: spot exchange rate, forward rates, arbitrage,	
	depreciation, appreciation	
10.	Purchasing power parity, real exchange rate	14.
	LO: absolute and relative PPP, undervalued	
	currency, overvalued currency	

		1
11.	Interest parity	15.
	LO: uncovered interest rate parity, covered interest	
	rate parity	
12.	Basic theories of balance of payments	17.
	LO: elasticities approach to the balance of trade, J	
	curve effect, absorption approach	
13.	International monetary system	19.
	LO: Gold Standard, Interwar period, Bretton Woods	
	Agreement, Exchange rate regimes	
14.	Summary	

Subject: Economic Policy		Neptun-code: GT_AGMNE034	
Institute: Economics and Wor	ld Economy		
Number of lessons: 2+0	Requirement:	Exam	Credit: 3
Prerequisite: Introduction to E	Economics	Neptun-code:	GT_AGMNE032
Instructor: Dr. Pál Czeglédi			

Course goals:

The course deals with the fundamental reasons for government intervention into the economy. Students will learn how to use the basic techniques of micro- and macroeconomics to analyse the effects of government intervention. By the end of the course, the students should be able to discuss basic economic policy questions by using the fundamental positive and normative tools of economics.

Course content, topics:

The course deals with different areas and reasons of government intervention of the economy. After a general overview of the role of government, the students will learn about the government budget and different approaches to the budget deficit. A substantial part of the course is devoted to the analysis of specific market failures. Finally, the course introduces the students to the debates macroeconomists have had over the role of fiscal and monetary policies in economic stabilization.

Learning methods:

Lectures with the help of slides

Assessment:

The final grade is based on the written test and will be evaluated as the following:

0 - 50% - fail (1)

50.01% point - 64% - pass (2)

64.01% - 76% – satisfactory (3)

76.01% - 87% - good (4)

87.01% - 100% – excellent (5)

Compulsory readings:

Gruber, J. (2013). Public Finance and Public Policy. New York: Worth Publishers. (chapters as indicated in the schedule)

Mankiw, G. (2007). Macroeconomics. Sixth Edition. New York: Worth Publisher. (chapters as indicated in the schedule)

Recommended readings:

Friedman, M. (2002). Capitalism and freedom. The University of Chicago Press, Chicago.

Hillman, Arye (2009). Public Finance and Public Policy_responsibilities and Limitations of Government. Second Edition. Cambridge: Cambridge University Press.

Week	Topics	
1	The fundamental questions of government intervention LO: Why the government? The three classical roles of government, some historical trends of government intervention in the world	Gruber, chapter 1
2	Budget analysis and deficit financing, I LO: The meaning of a budget, typical items on the revenue and expenditure sides	Gruber, chapter 4
3	Budget analysis and deficit financing II LO: Different definitions of the deficit, the macroeconomic consequences of deficit and debt	Gruber, chapter 4
4	Externalities I LO: The meaning and taxonomy of externalities, the Pigouvian analysis	Gruber, chapter 5
5	Externalities II LO: Internalization of externalities, the choice between taxation and regulation.	Gruber, chapter 5
6	Public goods LO: Criterion of the optimality of public good provision, free riding its and consequences	Gruber, chapter 7
7	Cost-benefit analysis LO: The main principles to find out opportunity cost without market prices.	Gruber, chapter 8
8	Political economy LO: The problem of preference revelation, the voting paradox, the median voter theorem	Gruber, chapter 9

COURSE DESCRIPTIONS

9	Tax incidence LO: Calculation of tax incidences for a market by linear demand and supply curves	Gruber, chapter 19
	Monetary policy I	lecture
10	LO: The roles of central banks and the	presentation and
	tools of monetary policy	lecture slides
	Monetary policy II	lecture
11	LO: The roles of central banks and the	presentation and
	tools of monetary policy	lecture slides
12	Macroeconomic debates on monetary and fiscal policy LO: Main ideas about stabilization policy since J. M. Keynes	Mankiw, chapter 14-15.
13	Fiscal federalism LO: Making a difference between the role of local and central governments: what are the criteria to decide which level of government should do what.	Gruber, chapter 10
14	Summary LO: Having a birds-eye view of the topics and the ways they are connected.	

Subject: World Economy

Neptun-code: GT_AGMNE120

Institute: Economics and World Economy Number of lessons: 2+0 Requirement: Exam Credit: 3 Instructor: Dr. László Erdey

Course goals:

This comprehensive course explores contemporary topics and perspectives relating to the world economy. We provide a strong theoretical and practical foundation for understanding the global economy in an era of shifting borders, restructuring economies, and regional realignments. Economic theory is combined with geography and history to address critical problems of growth, distribution, and development, along with their impact on international business.

Course content, topics:

The Historical Development of Capitalism, Population, Resources and Environment, Agriculture, Manufacturing, Services, Cities and Urban Economies, Transportation and Communication, Consumption, International Trade and Investment, International Trade Patterns, Development and Underdevelopment in the Developing World

Learning methods:

Interactive lectures

Assessment:

The calculation of the final grade is as follows:

Weekly tests: the sum of the results of the best ten tests 100%

The final result will be evaluated according to the following schedule: 0-50%-1, 51-63%-2, 64-76%-3, 77-88%-4, 89-100%-5.

Students with a final result under 51% lose all points collected during the semester. They may assign for 1-hour make-up exam in the examination period. Make-up exams include multiple-choice, short essay questions, and solving short case studies.

Compulsory readings:

Rubenstein, James (2019): The Cultural Landscape: An Introduction to Human Geography, Global Edition, Pearson, ISBN-13: 978-1292162096

Warf, Barney (2019): Human Geography – A Serious Introduction, 2nd Edition, Cognella, ISBN: 978-1-5165-2902-5

Stutz, Frederick P.—Warf, Barney (2014): The World Economy, Pearson New International Edition (6th). ISBN 13: 978-1-292-02119-5

Recommended readings:

The instructor may provide a few additional readings during the semester. The continuously updated content in Facebook group: DEGTKKTKNG

Week	Topics
1.	Introduction
	LO: To introduce capitalism as a system that forms the major
	focus of the course
	To note the various dimensions of globalization
2.	The Historical Development of Capitalism
	LO: To explore the historical context of capitalism including its
	feudal origins
	To provide an overview of the characteristics of capitalist
	economies
	To document the importance of the Industrial Revolution and its
	impacts
	To shed light on the relations between colonialism and capitalism
3.	Population
	LO: To describe and account for the world distribution of human
	populations
	To examine the economic causes and consequences of population
	change
	To describe the Malthusian argument, its extensions, and
	weaknesses
	To describe the major demographic and economic characteristics
	of a population
	To outline the Demographic Transition
	To discuss the growth and impacts of the baby boom
	To describe and explain economic migrations, past and present
4.	Resources and Environment
	LO: To describe the nature, distribution, limits of the world's
	resources
	To examine the nature and extent of world food problems and the
	difficulties of solving them
	To describe the distribution of strategic minerals and the time
	spans for their depletion
	To consider the causes and consequences of the energy crisis and
	to examine alternative energy options
	To examine the major causes of environmental degradation

-	1
5.	Agriculture
	LO: To discuss the world's preindustrial agricultural forms and
	regions
	To acquaint you with commercial agricultural practices and world
	regions
	To describe the agricultural policies of the United States and their
	shortcomings
	To summarize sustainable agriculture as an ecologically friendly
	alternative to contemporary forms of food production
6.	Manufacturing
	LO: To acquaint you with the major manufacturing regions of the
	world
	To summarize deindustrialization in the developed world and the
	industrialization of parts of the developing world
	To reveal sector-specific dynamics through five industry analyses
	To show the trend toward flexible manufacture and flexible labor
7.	Services
	LO: To illustrate the difficulties in defining and measuring
	services
	To assess the diversity of services, including the range of
	industries and occupations
	To explore the reasons for the growth of services
	To describe the world of labor in services
	To provide case studies of finance and several producer services
	sectors
	To examine the globalization of services
	To sketch the nature of consumer services and tourism
8.	Transportation and Communications
	LO: To place modern transportation systems in a historical
	perspective
	To illustrate the nature of cost-space and time-space convergence
	or compression
	To demonstrate the relationship between transport and economic
	development
	To emphasize the critical role of transportation policy
	To examine communications innovations and online computer
	networks
	To summarize the social and economic impacts of the Internet

0	Cities and Uniter Economics
9.	Clues and Orban Economies
	LO: To explore the relationship between modern urban growth
	and the development of capitalism
	To analyze how cities are linked together through their
	economic bases and export sectors
	To describe how the supply and demand for housing is related
	to residential space
	To summarize the causes and consequences of suburbanization
	and urban sprawl
	To address the reasons, costs, and benefits of gentrification
	To illustrate the reasons for inner-city poverty and the multiple
	problems of the ghetto
	To discuss global cities in light of the current round of
	globalization
	To introduce the concept of urban sustainability
10.	Consumption
	LO: To offer a historical overview of consumption and
	consumerism
	To summarize sociological, neoclassical, and Marxist views of
	consumption
	To analyze the geographies of consumption at multiple spatial
	scales
	To note the environmental impacts of mass consumption
11.	International Trade and Investment
	LO: To explain the theoretical bases of international trade and
	factor flows, including comparative competitive advantage
	To examine the effects of trade barriers such as tariffs, quotas,
	and nontariff barriers
	To present the dynamics of foreign direct investment
	To understand the financing of international trade, including the
	impacts of exchange rates
	To know the role of trade organizations such as cartels, and the
	World Trade Organization (WTO), and regional trade
	agreements

12.	International Trade Patterns
	LO: To describe the evolving pattern of international commerce
	To document the emerging markets for global exports
	To examine global trade flows of six different commodities groups
13.	Development and Underdevelopment in the Developing World
	LO: To outline the multiple definitions of development
	To acquaint you with the major economic problems inhibiting
	development in vast parts of the world that are economically
	underdeveloped
	To describe the major theories and perspectives on development
	To examine the causes of poverty in the world today
	To explore the role of women in the world economy and gender
	roles in the workplace
	To shed light on development strategies such as in East Asia
	To introduce sustainable development as an important strategy in
	light of the world's limits on growth
14.	Summary and Assessment

Subject: **Corporate Finance II.** Neptun-code: GT_AGMNE009 Institute: Accounting and Finance Number of lessons: 2+1 Requirement: Exam Credit: 4 Prerequisite: Corporate Finance I. Neptun-code: GT_AGMNE008 Responsible instructor: Dr. Patrícia Becsky-Nagy Instructors: Dr. Balázs Fazekas

Course goals:

The goal of the course is to introduce the students the basics of corporate finance, calculation, and the meaning of long-term financing.

Course content, topics:

During the course, students get acquainted with capital markets, risk and return, Markowitz portfolio theory, and the Capital Asset Pricing Model. Students will learn about the funding forms, capital structure, and the cost of capital. By using WACC and free cash flows, students will learn the basics of project and firm valuation.

Learning methods:

Students need to process the topics discussed in the lectures at home as well. The understanding of the topics is helped by various calculation based practical exercises. Students have access to various e-learning systems. *Assessment:*

Requirements for getting the signatures:

The requirement for getting the signature is the regular attendance of seminars following the Statue of Teaching and Examination and the Ethical Code of UD. Based on the Statue of Teaching and Examination, the number of absences cannot exceed two occasions; otherwise, the signature is denied. Learning materials:

In the e-learning course, the lecturers publish the learning materials of lectures and seminars. The workload of lessons and home learning is approximately 50-50%; the materials for home learning are given in compulsory readings.

Grading system:

Exam opportunities:

For passing the course, the requirement is to take a successful exam. Exam dates will be published for every week during the exam period. The limit of exams is 1.5 times the number of students who are entitled to taking the exam. The exam dates will be published in the Neptun for the Students in the final week of the term-time. After that, the limits will not be extended, and further

exam dates will not be published. Only those students are entitled to participate in the exam, who registered for the given exam in the Neptun. Based on the Statue of Teachings and Examination, if the number of students registered for the exam is below ten, the teachers are not liable to keep the exam.

Topics and structure of tests:

Exams cover all the topics of the semester. Tests are electronically written tests via the official e-learning site of UD. Tests include theory and practical questions in a 50-50% ratio. The questions are connected to the topics of lectures and seminars and the compulsory readings.

Evaluation of tests:

Exam grade is given based on the score of the test. (Theory and practical parts have 50-50% in evaluation, but there is no minimum requirement for the theory or the practical part alone, the final score is the average of the theory and practical parts.) Based on the test score, the grades are the following: under 60%: 1, fail

60-69%:2, pass

70-79%:3, satisfactory

80-89%:4, good

90-100%: 5, excellent

Teachers and Students must follow the guidelines in every situation the UD's Statue of Teaching and Examination and its Ethical Code.

Compulsory readings:

Topics of the lectures and seminars.

Berk, J. – DeMarzo, P. – Harford, J. (2017): Fundamentals of Corporate Finance. Fourth edition, Pearson Education Limited, ISBN 10: 0134475569 Becsky-Nagy, P. – Fazekas, B. (2018): Exercises and Case Studies from Corporate Finance I – Time value of money and the basics of the valuation of securities. University of Debrecen, Debrecen

Becsky-Nagy, P. – Fazekas, B. (2018): Exercises and Case Studies from Corporate Finance II – Investment decisions. University of Debrecen, Debrecen

Week	Topics
1.	Syllabus, Introduction to capital markets
	LO: Students become familiar with the mechanisms of capital
	markets.
2.	Risk and return
	LO: Students understand the concepts of risk and return; they
	can measure risk and return.
3.	Portfolio theory I
	LO: Students are familiar with the basics of portfolio theory and
	diversification.
4.	Portfolio theory II
	LO: Students can measure the risk and return of portfolios.
5.	Systematic risk
	LO: Students understand the nature of various types of risks;
	idiosyncratic and systematic.
6.	CAPM
	LO: Students can price assets with the CAPM.
7.	Raising equity, debt financing
	LO: Students are familiar with the features of the main funding
	forms.
8.	Capital structure
	LO: Students are familiar with the most important theories
	related to capital structure.
9.	Cost of capital
	LO: Students can measure the cost of capital using the WACC
	method.
10.	Valuation using FCF I
	LO: Students understand the economic relevance of free cash
	flows.
11.	Valuation using FCF II
	LO: By putting together the FCF and WACC, students can
	valuate projects and firms.
12.	Working capital management
	LO: Students are familiar with the basic concepts of WC
	management.

13.	Short-term financing planning
	LO: Students are familiar with the basic concepts of Short-term
	financing planning.
14.	Summary:
	LO: Students can synthesize the gained knowledge and think in
	the complex system of finance.

Subject: Statistics II.Neptun-code: GT_AGMNE007Institute: Statistics and MethodologyNumber of lessons: 2+2Requirement: ExamPrerequisite: Statistics I.Neptun-code: GT_AGMNE006Responsible instructor: Dr. habil Péter BaloghInstructor: János Szenderák

Purpose of the course:

The course introduces the basic statistical concepts and covers the procedures most frequently used in the descriptive analysis of cross-sectional and timeseries data. The focus will be mainly put on the computation and interpretation of the most widely used statistical measures and some basic economic indicators that have importance in the socio-economic decisionmaking process.

Short subject description and main topics:

The course covers the basic concept of hypothesis tests, parametric hypothesis tests (for means, variances and population proportions) are studied, as well as some further tests for goodness of fit and independence, regression analysis, both simple and multiple ones and some basic time series methods (smoothing, trends, seasonality, forecasting).

Planned teaching activities and methods:

During the seminars, we solve exercises of the book using SPSS to get the solutions. Attending the lectures and the seminars is compulsory.

Evaluation:

The overall course grade will be based on working on practices and the final computer exams.

Compulsory literature:

Anderson, Sweeney, Williams, Freeman and Shoesmith: Statistics for Business and Economics, Second edition, Cengage Learning EMEA, 2010. UK, 928. p. ISBN: 1408018101

Howitt, D. – Cramer D.: Introduction to Statistics in Psychology, 6/E Pearson, Harlow. 2014. 744. p. ISBN-13: 9781292000749

Recommended literature:

Field A.: Discovering Statistics Using SPSS (Introducing Statistical Methods), 5th Edition, SAGE Publications Ltd., London, 2017. 1104. p. ISBN-13: 9781526445780

	XX7 11 1 1 1
	Weekly schedule
1.	Testing Hypotheses about the Mean of a Normal Distribution,
	σ Known. Testing Hypotheses about the Mean of a Normal
	Distribution, σ Not Known.
	TR: Null Hypothesis and Alternative Hypothesis. Test
	Statistic, Critical Values, Rejection, and Nonrejection
	Regions. Type I and Type II Errors.
2.	Comparing the Means of Two Independent Groups.
	Comparing Two Dependent Groups.
	TR: Example for Comparing the Means of Two Independent
	Groups and Comparing Two Dependent Groups.
3.	Comparing More Than Two Groups. The ANOVA F Test for
	Independent Groups.
	TR: Practice for ANOVA analysis
4.	Applicability conditions of the analysis of variance. The
	validation process. Determining an error type I. and type II.
	The power of analysis of variance.
	TR: Practice for ANOVA analysis
5.	Mixed effect ANOVA.
	TR: Practice for mixed effect ANOVA.
6.	Product-moment correlation coefficient: Pearson, Rank
	correlation: Kendall, Spearman.
	TR: Examples of the different correlation coefficients. The
	interpretation of the results.
7.	Regression analysis. Terms of the use of regression analysis.
	TR: Regression analysis. Terms of the use of regression
	analysis.
8.	Least Squares Regression. Inferences about the Slope and
	Intercept. Straight Lines. Linear Regression Model. Least
	Squares Line. Error Sum of Squares. Standard Deviation of
	Errors.
	TR: Example of simple regression models.

COURSE DESCRIPTIONS

9.	Total Sum of Squares. Regression Sum of Squares.
	Coefficient of Determination. Mean, Standard Deviation, and
	Sampling Distribution of the Slope of the Estimated
	Regression Equation. Inferences Concerning the Slope of the
	Population Regression Line. Estimation and Prediction in
	Linear Regression. Linear Correlation Coefficient. Inference
	Concerning the Population Correlation Coefficient.
	TR: Example of multiple regression models.
10.	Multi correlation and regression. A good model and
	measurement criteria. Elasticity concept, measuring. Partial
	elasticities. Cobb-Douglas function.
	TR: Example for the Elasticity. Partial elasticities. Using
	Cobb-Douglas function in practice.
11.	Time series analysis. Trend, cycle, seasonality, and error. The
	decomposition of the time series. An analysis of the time
	series means (mean size of the phenomenon, the mean of the
	absolute and relative changes).
	TR: Example of stock and flow types of time series.
12.	Time series analysis. Trend analysis: moving averages, trend
	analytical calculation (linear regression).
	TR: Representing together the moving average method and
	the original time series. Example of a linear trend calculation
	and interpretation of the parameters.
13.	Seasonal character and measurement. Additive and
	multiplicative models. Seasonal differences and seasonal
	indices calculation, interpretation, and use. Seasonal
	adjustment. Extrapolation.
	TR: Examples of seasonal differences and seasonal indices
	calculation and interpretation. Examples for extrapolation.
	Making computer time series analysis and interpretation of the
	outputs.
14.	Summary
	TR: Practice for the exam.

Subject: Marketing Management

Neptun-code: GT_AGMNE012

Institute: Marketing and Trade

Number of lessons: 1+2 Prerequisite: Marketing Instructor: Dr. Marietta Kiss

Requirement: Exam Credit: 4 Neptun-code: GT_AGMNE011

Course goals:

As this course is a sequel to Marketing, it aims to make students able to apply their previously gained marketing knowledge in solving business problems. Besides the new topics, the course aims to deepen the marketing knowledge students already have, via lectures and seminars, including a marketing simulation game.

Course content, topics:

The course includes the following topics: communicating customer value, advertising and public relations, personal selling and sales promotion, direct, online, social media, and mobile marketing, creating competitive advantage, the global marketplace, and social responsibility and ethics.

Learning methods:

Lecture presentations (students are provided with lecture slides), class discussions, e-learning materials including the e-book, online assignments/homework, and study plan with additional exercises to practice, and a marketing simulation game.

Assessment:

The calculation of the final grade is as follows:

- Introductory test on the simulation game 5%
- Oral presentation of team strategy 20%
- Hand-out for oral presentation 5%
- Performance in the simulation game 20%
- Examination 50%

- Extra credit questions via MyMarketingLab +10%

The final result will be evaluated according to the following schedule:

0-50% - 1 51-62% - 2 63-74% - 3 75-86% - 487-110% - 5

Attendance is expected and is taken at the beginning or the end of each class. More than three absences from seminar class for any reason will result in denial of the signature for the class. Participation is particularly important and NOT VOLUNTARY in our simulation game. Students participate in the simulation game in teams. In the second seminar, teams must take a short test about the simulation game rules to be prepared for the game.

Student grade for the seminar work is based on a peer review completed by each member of the team in the last seminar to determine whether each member of the team contributed fairly to prepare the assigned tasks (both the game and the presentation). A team member who fails to contribute can be dismissed. A dismissed team member will lose 50% of his/her grade based on the peer review and will not be credited for submitted work related to the marketing game after the dismissal. Only those students' peer reviews will be considered who are present and submit the review.

Oral presentation on the firm strategy (preparing PowerPoint slides is compulsory!) will be graded on two parts: content and delivery. Content includes whether the presentation was accurate, complete, specific, and detailed. Delivery includes whether the presentation was engaging, lively, special, upbeat, and clear. The oral presentation cannot be skipped or rescheduled; the only date in which it should be held in the last seminar. In the case of the omission of the presentation, the signature will be denied for all the group members. The signature will also be denied if the team totally misses the presentation topic so that the presentation is valueless. A printed version of the ppt slides of the presentation (i.e., hand-out) must be submitted at the beginning of the last seminar (format: 6 slides per sheet; black and white). Late submission will result in a loss of 50% of the grade for the hand-out.

Make-up assignments will not normally be given. The only exception will be a natural disaster, documented serious emergency or illness of the student or immediate family member. In all relevant cases, a physician's confirmation will be required. Make-ups will not be given because the date of the assignment happens to clash with student's travel plans, sports activities, or work schedules. All requests for make-up assignments will need to be thoroughly documented and confirmed by an independent third party.

There is a zero-tolerance cheating policy during this course. Students caught violating the academic honesty policy will face a severe penalty. Any offense will result in a 0 on an assignment or test.

Compulsory readings:

KOTLER, P.–ARMSTRONG, G. (2018): Principles of Marketing plus Pearson MyLab Marketing with Pearson eText: Global Edition, 17/E, Pearson, ISBN-10: 1292220287, ISBN-13: 9781292220284 MASON, C. H.–PERRAULT, W. D. (2002): The Marketing Game! 3rd Edition. McGraw-Hill Higher Education, New York (USA), ISBN: 0 256 13988 1

Recommended readings:

KOTLER, P.—KELLER, K. L. (2016): Marketing Management. Global Edition, 15th edition, Pearson/Prentice Hall, Boston, ISBN-10: 1292092629, ISBN-13: 9781292092621

Week	Topics
1.	Lecture: Orientation, course overview
	Seminar: Introduction to the use of the simulation game,
	forming teams
	LO: Students have a basic overview of the semester's topic, and
	they are introduced to the use of the simulation game.
2.	Seminar: Simulation game trial round
	LO: Students have a basic insight into the most basic marketing
	decisions.
3.	Lecture: Engaging Customers and Communicating Customer
	Value
	Seminar: Simulation game Level1, round1
	LO: Students can identify the elements of the integrated
	marketing communications, to describe the communication
	process, and to identify the steps in developing effective
	marketing communications programs.
4.	Seminar: Simulation game Level1, round2
	LO: Students have feedback on their previous marketing
	decisions; they have more in-depth insight into the most basic
	marketing decisions.
5.	Lecture: Advertising and Public Relations
	Seminar: Simulation game Level1, round3
	LO: Students understand two basic marketing communication
	tools (advertising and PR), their uses, advantages and
	disadvantages, and types.

6.	Seminar: Simulation game Level2, round4
	LO: Students have feedback on their previous marketing
	decisions; they have an insight into intermediate level marketing
	decisions.
7.	Lecture: Personal Selling and Sales Promotion
	Seminar: Simulation game Level2, round5
	LO: Students understand two further marketing communication
	tools (personal selling and sales promotions), their uses,
	advantages and disadvantages, and types.
8.	Seminar: Simulation game Level3, round6
	LO: Students have feedback on their previous marketing
	decisions; they have an insight into advanced marketing
	decisions.
9.	Lecture: Direct, Online, Social Media, and Mobile Marketing
	Seminar: Simulation game Level3, round7
	LO: Students know direct marketing as a communication tool
	and its newest forms, online, social media, and mobile
	marketing.
10.	Seminar: Simulation game Level3, round8
	LO: Students have feedback on their previous marketing
	decisions, and they have a more in-depth knowledge of
	advanced marketing decisions.
11.	Lecture: Creating Competitive Advantage
	Seminar: Simulation game Level3, round9
	LO: Students understand competitor analysis and basic
	competitive strategies to be able to form sound marketing
	strategies.

12.	Seminar: Simulation game Level3, round10
	LO: Students have feedback on their previous marketing
	decisions, and they have a more in-depth knowledge of advanced
	marketing decisions.
13.	Lecture: The Global Marketplace. Social Responsibility and
	Ethics
	Seminar: Simulation game Level3, round11
	LO: Students understand major international marketing decisions
	(analyzing the international marketing environment, deciding
	whether to go global, deciding which markets to enter, deciding
	how to enter the market, deciding on the global marketing
	program, deciding on the global marketing organization) as well
	as the role of social responsibility and ethics in marketing.
14.	Seminar: Team presentations, evaluation of the semester
	LO: Students develop their presentation skills and receive
	feedback on their work in the semester from the team members
	and from the instructor as well as on the performance of their
	simulated firm.

Subject: Management of Value Creating Processes Neptun-code: GT_AGMNE019 Institute: Applied Informatics and Logistics Number of lessons: 2+2 Requirement: Exam Credit: 4 Instructor: Dr. Miklós Pakurár

Course goals:

The aim of the course to acquaint students with the efficient management of production and service processes, make students capable of analyzing processes, controlling quality, creating value, and managing the flow of information and products through the supply chain to make the business successful.

Course content, topics:

Introduction to operations management. Strategy. Decision analysis support tools. Quality management. Process capability and statistical process control. Forecasting. Designing products. Designing services. Process design. Capacity and facility planning. Facility location. HR management, Work measurement. Project management.

Learning methods:

Interactive lecture, discussion, consultation, and problem-solving.

Assessment:

Colloquium

The final grade is the average of the seminar grade and the lecture grade. *Compulsory readings:*

Russell, R. S. –Taylor, B. W.: Operations and Supply Chain Management, 9th Edition, ISBN: 978-1-119-53759-5 2018. 816 Pages

Recommended readings:

Heizer, J. - Barry R. - Chuck M.: Operations Management: Sustainability and Supply Chain Management (12th Edition), Pearson, ISBN-13: 978-0134130422, ISBN-10: 0134130421, 2016

Week	Topics
1.	LO: Introduction. The structure of value creating processes. Production processes. Service processes. The role of the operations manager. The evolution of operations management
	Supply chain management. Globalisation. Productivity and competitiveness.
	Students should know the basic functions and features of the value creating processes and should understand the process of the evolution of management.
2.	LO: Strategy. The steps of strategy formulation: primary task, core competencies, order winners and order qualifiers, positioning the firm, and strategy deployment. Hoshin kanri and balanced scorecard as methods of strategy deployment. Operations strategy.
	Students should know the steps of strategy formulation and should understand the relationships between strategy deployment and business development.
3.	LO: Decision analysis support tools and processes. Optimist and pessimist decision-maker. The meaning and usage of the coefficient of optimism. Decision-making criteria: maximax, maximin, equal likelihood, and Hurwitz.
	Students should use the decision criteria to mitigate the risk and should know the difference between pessimistic and optimistic decisions.
4.	LO: Quality and quality management. The TQM and quality management systems. Quality tools. The focus of quality management: the customer. Quality improvement. Lean six sigma. ISO 9000.
	Students should know the methods of quality measurement and the techniques of quality improvements and should be able to conform to the changing demand of the customer.
5.	LO: Process capability and statistical process control. The role of process control in quality management. Attribute data and variable data. Construction and usage of process control charts: p, c, x mean, and R diagrams: tolerances and process capability.
----	---
	Students should know how to control production and service processes using process control charts. They should understand the importance of preventing production and service processes from defects.
6.	LO: Forecasting. The importance of forecasting. The factors of forecasting demand. Time-series methods: moving average, moving average, exponential smoothing, and linear trend. Regression methods: linear regression and correlation.
	Students should know how the most important forecasting methods, be able to make a forecast from historical data.
7.	LO: Product design. The product design process, idea generation, feasibility study, form design, functional design, reliability, maintainability, usability, and production design. Design for environment, and design for robustness.
	Students should know the steps and interrelations of the product design and should understand the importance of product development to adapt to the continuously changing demand of customers.
8.	LO: Service design. The service economy. The service design process. Tools for service design. Waiting line analysis for service improvement. Operating characteristics of the queueing system, traditional cost relationships in waiting line analysis. Psychology of waiting, queuing models.
	Students should know the characteristics of services and the tools for service design and should be able to understand the effect of waiting lines on the service provider and can improve the queueing system.

9.	LO: Process design and technology. Outsourcing, process selection wit break-even analysis. Process analysis, using process flowcharts, process development. Technology decisions: financial justification and technology primer.
	Students should know the steps of process design. Should know how to select the best production or service process using adequate methods and should understand the interrelations between the importance of process plan, process selection, and business competitiveness.
10.	LO: Capacity and facilities planning. The basics of facility layouts. Basic layouts: process layouts, product layouts, and fix position layouts. Planning of process layouts, service layouts, product layouts, and hybrid layouts.
	TE: Should know the main types of facility layouts and the means of their designs and should understand the relationship between the facility layout and the capacity utilization.
11.	LO: Facility location decision support tools. The types of facilities. Site selection. The factors of the global supply chain. Location analysis techniques: location factor rating, center-of-gravity technique, and load-distance technique.
	Students should know the types of facilities, the factors that influence facility locations, and the techniques of facility locations and should understand the relationship between the geographic location of facilities, and efficient operation of facilities.
12.	LO: Human resources in operations management. HR and quality management. The changing nature of HR management. Contemporary trends in HR management. Management of diversities in HR. Job design, job analysis, and the learning curve.
	Students should know the characteristics of modern HR management and the methods of work design and work analysis and should understand the role of human resources as the primary resource in business operations.

13.	LO: Work measurement, decision analysis support Tools. Time studies: stopwatch study, normal time, number of cycles, elemental time files, and predetermined motion times. Work sampling.	
	Students should know the traditional work measurement methods, stopwatch study, and work sampling, and should understand that the traditional methods are needed presently mainly in services.	
14.	LO: Project management. The elements of a project plan. Global differences in project management. The control of projects: time, cost, performance, and communication. Project planning with Gannt chart and CPM/PERT. Microsoft Project. Project crashing, time-cost analysis.	
	Students should know the characteristics of projects, the procedure of project planning, and the methods (Gannt diagram, CPM/PERT, Microsoft Project). They can control the project implementation and should understand the importance of project management in the areas of production, services, and researches.	

Subject: **Reading and Writing in Economics and Business** Neptun-code: GT_AGMNE115 Institute: Economics and World Economy Number of lessons: 0+2 Requirement: Practical course mark Credit: 3 Instructor: Dr. Judit Katonáné Kovács

Course goals:

This course is designed to enable students to read and understand business and economics journals, articles. After successful completion of the course, the students should be able to understand and interpret economic texts at an intermediate level. They should be able to differentiate among different levels of economic literature and to make individual decisions over the proper use of literature in academic writing exercises. They will be able to find connections among economic papers and highlight the main findings of analytical studies. They acquire the usage, presentation, and communication skills of economic data and findings both in a written and oral form. The course aims at preparing students to progress toward thesis consultation and writing an analysis on their own.

Course content, topics:

Reading economics and business journal articles, writing abstracts, collecting and analyzing economic literature, making presentations

Learning methods:

Reading articles, discussing business topics, teamwork, making a presentation

Assessment:

Grading is based upon classwork, homework, and presentations.

Compulsory readings:

Kathleen T. McWhorter (2018): Study and Critical Thinking Skills in College, 8th Edition, Pearson

Laurence Behrens—Leonard J. Rosen (2017): A Sequence for Academic Writing Plus The Writer's Handbook, 7th Edition, Pearson

Recommended readings:

Current course material in the form of articles, data, and discussion topics provided by the instructor.

Week	Торіс		
1.	An Introduction to Thinking and Writing in College		
	LO: Clarifying course requirements, assessment,		
	homework		
2.	Reading with Attention		
	LO: Highlight results form an advanced text		
3.	Comparative analysis of written materials		
	LO: Be able to formulate a multi-perspective opinion on		
	an economic topic		
4.	Finding a topic and Planning research		
	LO: Research plan, Making agenda, Forming a research		
	question, Focusing		
5.	Format Skills		
	LO: Components of papers, Citation, Stylistics		
6.	Quoting Sources, Using Signal Phrases, and Making		
	Standard 'Moves', Plagiarism		
	LO: How to avoid plagiarism, Paraphrasing,		
	Summarising		
7. Presentation of a research plan			
	LO: The student receives feedback on how a topic		
	should be found		
8. Critical Reading and Critique			
	LO: Students should gather a short list of literature		
	connected to a topic of their own choice		
9.	Explanatory Synthesis		
	LO: Evaluation and discussion of the topics and the lists		
10.	Argument Synthesis		
	LO: Students should know the formal rules of writing		
	discussion papers		
11.	Analysis		
	LO: Student presentations and discussion		
12.	Writing as a Process		
	LO: Student presentations and discussion		

13.	Locating, Mining, and Citing Sources	
	LO: Student presentations and discussion	
14.	Practicing Academic Writing	
	LO: The students should be able to articulate	
	professional e-mails.	

Subject: Strategic Management	t Neptun-cod	e: GT_AGMNE028		
Institute: Applied Economic Sciences				
Number of lessons: 2+1	Requirement: Exam	Credit: 4		
Responsible instructor: Prof. Dr. András Nábrádi				
Instructor: Dr. Beáta Bittner				

Course goals:

Course objectives that students are completed the curriculum be aware of the main areas of strategic management, corporate strategic planning methods with, it can be used to achieve skill levels. There are three main parts: 1. strategic planning,2: strategic implementation, and 3. strategic control. Within the subject, students became familiar with creating mission and vision statements, external and internal analysis methods; they know the special strategic models like BCG, GE, GSM, CPM, Generic, SPACE, as well as they have information about strategic choices. Using the QSPM method, they also became familiar with strategic options. In the implementation stage of str. Management, they acquire knowledge for planning, organizing, team building, and controlling part of the subjects.

Course content, topics:

Concepts of strategic management, detailed planning methods, like establishing mission and vision statement, internal-external and competitor analysis, methods of strategic directions, long-term strategic objectives, types of strategic choices, decision method. Implementation stage and, finally, the evaluation stage of strategic management.

Learning methods:

Lectures, practical, self-preparing of a strategic plan in teamwork. *Assessment:*

During the semester, based on the lectures, preparing a strategic plan for a specific enterprise in teamwork. Following the submission of the plan (written evaluation), students must defend orally. The written part max. 60%, the verbal max.40% results from the final grade.

Compulsory readings: Fred R. David, Forest R. David: Strategic management, Concepts and Cases. 17th Edition. Pearson Education Limited, 2020. ISBN: ISBN 10: 1-292-01689-2, ISBN 13: 978-1-292-01689-4

Recommended readings: Meredith E. David, Fred R. David & Forest R. David (2016): The quantitative strategic planning matrix: a new marketing tool. Journal of Strategic Marketing. http://dx.doi.org/10.1080/0965254X.2016.1148763. ISSN: 0965-254X (Print) 1466-4488

Week	Topics			
1.	LO: The concept, the areas of the strategy, the difference			
	between the traditional and the strategic plan, the structure of			
	the strategy.			
2.	LO: Strategic analysis, formulation of business mission and			
	vision			
3.	LO: Analysis of the company's external macro environment,			
	PEST analysis			
4.	LO: Analysis of the external micro-environment of the			
	enterprise, Porter's Five Forces Model, External Factor			
	Evaluation Matrix			
5.	LO: Analysis of internal factors of the enterprise, resource-			
	based approach, key internal factors-based approach, value			
-	chain approach			
6.	LO: Calculation of the definition of the Internal Factor			
_	Evaluation Matrix			
7.	LO: Competitive Analysis, Setting up of the Competitive			
~	Profile Matrix, Radar diagram			
8.	LO: Definition, methods, and theoretical basis of potential			
0	strategic directions.			
9.	LU: Definition of potential strategic directions, SWU1-2			
	Porter's Generic strategies			
10	Porter's Generic strategies			
10.	LO: Long-term strategic objectives, offensive strategies,			
11	Integration strategies.			
11.	development product development related and uprelated			
	diversifications			
12	I.O. Defensive strategies restriction reorganization separation			
12.	nartial sales liquidation advantages limitations and			
	disadvantages. The structure of the Quantitative Strategic			
	Planning Matrix and the possibilities of its application.			
13.	LO: Implementing the Strategy			
14.	LO: Checking and controlling the implementation of the			
	strategy			

Subject: Human Resource ManagementNeptun-code: GT_AGMNE020Institute: Management and Organisational SciencesNumber of lessons: 2+1Requirement: ExamCredit: 4Responsible instructor: Dr. Krisztina DajnokiInstructor: Dr. András István Kun

Course goals:

The course outlines the basic questions and concepts of Human resource management and places emphasis on the functions of it. During the semester, students will understand the complexity of HRM and its role in the organization. Through seminar work, students will also be able to gain skills in basic problem solving related to some HRM areas.

Course content, topics:

Theoretical and practical knowledge about the HRM models and the most important HRM functions (strategy, labour force planning, job analysis, and planning, recruitment, selection, hiring, reward management, performance management, development, HR policies).

Learning methods:

Lectures are responsible for transferring theoretical knowledge. Seminars are there to discuss these topics interactively as well as to solve problems related to them in teams or individually (case studies, specific methods or techniques, etc.).

Assessment:

Written examination test: 100%.

Compulsory readings:

Armstrong, M. and Taylor, S. (2020): Armstrong's Handbook of Human Resource Management Practice. 15th ed. Kogan Page, London & Philadelphia.

Recommended readings:

Ehrenberg, Ronald G. – Smith, Robert S. [2017]: Modern Labor Economics: Theory and Public Policy. 13th ed. Routledge, London & New York.

Lazear, Edward P. – Gibbs Mike (2015): Personnel Economics in Practice, 3rd Edition. Wiley & Sons, New York.

Michael Armstrong (2008): Strategic Human Resource Management. 4th edition. Kogan Page, London & Philadelphia.

Phillips, Jean – Gully, Stan (2015): Strategic Staffing. 3rd edition. Prentice Hall, New Jersey.

Anderson, Valerie – Fontinha, Rita – Robson, Fiona (2020) Research Methods in Human Resource Management. 4th ed. Kogan Page, London & Philadelphia.

Week	Topics			
1.	Lecture: What human resource management (HRM) is, course			
	overview, HRM functions			
	Seminar: Introductory case studies.			
	LO*: The students will understand the HRM function and its			
	role within organizations.			
2.	Lecture: HRM strategies & HR planning			
	Seminar: HR planning calculations.			
	LO: The students will understand the concept of HRM			
	strategies & HR planning and will also gain insight into			
	problem-solving about workforce planning.			
3.	Lecture: Analysing jobs, roles, competencies, and skills.			
	Seminar: Job analysis exercises.			
	LO. Students gain knowledge about the theoretical background			
	and the basic methods of job and role analysis.			
4.	Lecture: Characteristics of people.			
	Seminar: Personality measurement.			
	LO. Students gain knowledge about the theoretical background			
	and the basic methods of understanding individuals within			
	organizations.			
5.	Lecture: Motivation at work			
	Seminar: Case study solving.			
	LO: Students gain knowledge about the theoretical background			
	and the basic methods of work motivation.			
6.	Lecture: Job design			
	Seminar: Case studies in job design.			
	LO: Students gain knowledge about the theoretical background			
	and the basic methods of designing jobs and roles.			
7.	Lecture: Recruitment			
	Seminar: Staffing calculations			
	LO: Students gain knowledge about the theoretical background			
	and the basic methods of recruitment.			

1.	Lecture: Selection and hiring. Employee selection techniques.			
	Seminar: Measurement in selection.			
	LO: Students gain knowledge about the theoretical background			
	and the basic methods of selection.			
2.	Lecture: Performance management			
	Seminar: Exercises in performance management			
	LO: Students gain knowledge about the theoretical background			
	and the basic methods of performance management.			
3.	Lecture: Reward Management			
	Seminar: Rewarding systems and calculations.			
	LO: Students gain knowledge about the theoretical background			
	and the basic methods of reward management.			
4.	Lecture: Human resource development and learning			
	Seminar: Case studies.			
	LO: Students gain knowledge about the theoretical background			
	and the basic methods of HR development.			
5.	Lecture: Organizational commitment and culture			
	Seminar: Diagnosing organizational culture.			
	LO: Students gain knowledge about the theoretical background			
	and the basic methods of analysing and managing			
-	organizational culture.			
6.	Lecture: HRM policies			
	Seminar: Case studies.			
	LU: Students gain knowledge about the theoretical background			
7	and the basic methods of HCM and human controlling.			
1.	of the organization			
	Seminar: Case studies			
	I O: Students integrate their knowledge about the distinct areas			
	of HRM			
	·· ·····			

Subject:ControllingNeptun-code:GT_AGMNE117Institute:Accounting and FinanceNumber of lessons:2+1Requirement:ExamCredit:4Prerequisite:International Financial Accounting I.Neptun-code:GT_AGMNE016Instructor:Dr.Vilmos Lakatos

Course goals:

The main goal of this subject is to allow students to gain knowledge, insights, and analytical skills in the field of controlling.

Course content, topics:

The subject provides concepts, text, and cases in controlling and focuses on the building and running of integrated controlling systems; nevertheless, it emphasizes the techniques of the management control process. Students will be able to understand how a firm's managers go about designing, implementing, and using planning and management control systems to implement the strategies.

Learning methods:

During the lectures, students will learn about the features, tasks, and methods of controlling. In practice, they perform calculations, case studies, and solutions that ensure that they acquire sufficient practice in the field of controlling, decision support, and causal relationships.

Personal attendance is required in the lectures and seminars. The prerequisite for obtaining a semester's signature is that the students regularly visit the practice, the unjustified absence is allowed for up to three seminars. During the semester, two open-ended papers (week 7 and week 12) must be written for students, from the theoretical and practical knowledge so far.

The condition of the signature is that the average of the two scoring points should give a minimum of 50% performance. Students can replace their scores below 50% in the last week of the term. Students can also gain +10% bonuses, as a presentation, from the mini cases listed at the first seminar. *Assessment:*

Obtaining the Exam: The exam is possible during the exam period. The exam is written; the examination paper contains practical and theoretical questions and tasks, based on 50-50% of the curriculum delivered during the semester. The exam evaluated according to the following grading schedule:

> 60% - 1 60% - 69% - 2 70% - 79% - 3 80% - 89% - 4

90% - 100% - 5

Failed exams can be rewritten as regulated by the Statutes of Examination and Teaching during the examination period.

Compulsory readings:

[1] Lesson Material and Materials in E-learning interface: https://elearning.unideb.hu/course/view.php?id=1403

[2] R., N. ANTHONY - V. Govindarajan: Management Control Systems, McGraw-Hill/Irwin, 12th Edition, 2007, New York, NY, chapters 1-11. *Recommended readings:*

Flamholtz, E. G.: Effective Management Control, Kluwer Academic Publishers, 1996.

Merchant, K.-Van der Stede, W.: Management Control Systems, Performance Measurement, Evaluation and Incentives, Prentice Hall, 2012.

Week	Topics			
1.	Comparison of financial and managerial accounting,			
	relationship with controlling.			
	LO: The student can see the place of managerial accounting in			
	the company.			
2.	Groups of Costs, flexible cost analysis			
	LO: The student can distinguish and group costs			
3.	The Role of Cost Calculation in Business Life			
	LO: The student can use different costing methods			
4.	The concept of controlling, the essence of controlling			
	LO: The student can see the role and position of the controller			
	in the management decision support			
5.	A corporate controlling organization. Enterprise controlling			
	system and operation. I.			
LO: The student can see the functioning of d				
	controlling organizations			
6.	A corporate controlling organization. Enterprise controlling			
	system and operation. II.			
	LO: The student can see the functioning of different			
	controlling organizations			

1.	Establishing enterprise controlling systems			
	LO: The student can play a role in the development of the			
	controlling organization			
2.	The controller and its task			
	LO: The student can see the tasks of the controller			
3.	Corporate design. Operational and strategic planning			
	LO: The student can use operational and strategic planning			
	methods			
4.	Performance measurement. Enterprise Performance			
	Measurement Systems I.			
	LO: The student can use performance measurement systems			
5.	Performance measurement. Enterprise Performance			
	Measurement Systems II.			
	LO: The student can use performance measurement systems			
6.	IT support for controlling			
	LO: The student learns the IT support of controlling			
7.	Functional Controlling Subsystems: Financial Controlling			
	Additional Controlling Areas			
	LO: The student can interpret the different controlling			
	subsystems			
8.	Controlling in practice			
	LO: The student is familiar with the controlling system of an			
	enterprise			

Subject: EU Studies	Neptun-coc	Neptun-code: GT_AGMNE114	
Institute: Economics and World Economy			
Number of lessons: 2+0	Requirement: Exam	Credit: 3	
Instructor: Eszter Tóth	-		

Course goals:

Surveying the European Union's evolution from the Rome Treaty to the present, the course captures the full story of Europe's ongoing integration, its changing identity, and its increasing importance as a global actor in the 21st century. The course consists of the history, institutions, and policies of the European Union, lays out the major elements of the European integration, and explain how the European Union functions.

Autonomy, responsibility:

- In a supervised professional work environment, they will be able to work and organize activities set out in their job description independently.

- They will take responsibility for the development and justification of professional viewpoints.

- They will take responsibility for compliance with professional, legal and ethical norms and rules related to their work and behaviour.

- They will be able to give a presentation and manage debates independently. They will take part responsibly in the work of professional forums within or outside the business organization.

Course content, topics:

Theories of European Integration. The Rome Treaty and Its Original Agenda: 1957-1975. The Single European Act and the Maastricht Treaty (1975-1993). Efforts to Reach the Next Level (1994-2008). Enlargement of the European Union. Institutional Dynamics in the European Union. Electoral Politics and Public Opinion. Economic and Monetary Union. The EU Budget, Common Agricultural Policy and Cohesion Policies. External Economic Relations of the European Union. Common Foreign and Security Policy. Justice and Home Affairs.

Learning methods:

The course is implemented as a lecture. Participation in the lectures is not compulsory; however, it is highly recommended. Occasionally external speakers are invited to make the course more colorful.

In the exam period, written exams will be organized to check students' knowledge.

Assessment

•Individual presentation on a specific subject (optional)

•Written exam in the exam period at the end of the semester (100%), three exam possibilities

•Final evaluation: 0–55% failed (1), 56–65% acceptable (2), 66–75% medium (3), 76–85% good (4), 86–100% excellent (5)

Compulsory readings:

•Handouts and presentations uploaded in the Moodle

•Horvath, Z. (2011): Handbook on the European Union. 4th edition, HVG-Orac Lapkiadó Kft, Budapest.

•Birol A. Yesilada – David M. Wood (2010): The Emerging European Union, 5th edition, Longman-Pearson, Washington.

•Jacques Pelkmans: European Integration – Methods and Economic Analysis – Part 2 (Ch 5-Ch10), Part3 Ch 11, Ch 12.

•Internal Market - Brochure of the European Commission

•or other study materials that are given during the classes.

Recommended readings:

•The official website of the EU: www.europa.eu

•EU Bookshop: www.bookshop.europa.eu

•EU Single Market: www.singlemarket20.eu

•Eurostat: www.ec.europa.eu/eurostat

•European Commission: www.ec.europa.eu

Week	Topics	
1.	•	Introduction to the course
2.	•	General Introduction of the European Union
3.	•	History and Development of European Integration I
4.	•	History and Development of European Integration
		II
5.	•	The Institutional Structure of the European Union
6.	•	The Internal Market and the Four Freedoms
7.	An external speaker from the Europdirect Debrecen Office	

8.	The Union's Competences,
	• Decision-making and Legislation in the EU,
	• EU Law
9.	• The Budget of the EU
10.	The Economic and Monetary Union,
11.	The Common Agricultural Policy and the
	Common Fisheries Policy
12.	 Regional Policy – Economic, Social and
	Territorial Cohesion in the EU
13.	Justice and Home Affairs in the European
	Union, The External Policies of the
	European Union, Enlargement policy
14.	Summary of the course

Subject: Issues in Economic Development Neptun-code: GT_AGMNE116 Institute: Economics and World Economy Number of lessons: 2+1 Requirement: Exam Responsible instructor: Dr. László Erdey Instructor: Dr. Ádám Márkus, Dr. Zsuzsanna Trón

Credit: 4

Course goals:

The course covers a wide range of topics in development economics, starting with the fundamental statistical techniques of international comparison. This is followed by the treatment of some fundamental problems like income inequality, the accumulation, and role of human capital, urbanization and rural-urban migration, main demographic trends.

Course content, topics:

Introducing Economic Development: A Global Perspective, Comparative Economic Development, Poverty, Inequality, and Development, Population Growth and Economic Development: Causes, Consequences, and Controversies, Urbanization and Rural-Urban Migration: Theory and Policy, Human Capital: Education and Health in Economic Development, Agricultural Transformation and Rural Development, The Environment and Development, Development Policymaking and the Roles of Market, State, and Civil Society

Learning methods:

The course is highly interactive between the class and the instructors. Through case studies/presentations and problems, students will have the opportunity to use the concepts and ideas presented in class. Problem-solving sessions occur in both individual (primarily) and team (occasionally) settings. *Assessment:*

The calculation of the final grade is as follows:

Midterm 30%

Endterm 30%

Classwork (seminars) 40%

Class participation (lectures), 10%

The final result will be evaluated according to the following schedule: 0-60%-1, 61-70%-2, 71-80%-3, 81-90%-4, 91-110%-5.

Students with a final result under 61% lose all points collected during the semester. They may assign for a make-up exam in the examination period.

Compulsory readings:

Michael P. Todaro—Stephen C. Smith (2020): Economic Development, 13th Edition, Pearson, selected chapters (ISBN 9781292291154)

The instructor may provide a few additional readings during the semester *Recommended readings:*

Abhijit V. Banerjee—Esther Duflo (2011): Poor Economics, A Radical Rethinking of the Way to Fight Global Poverty and the Ways to End It, Random House India

David N. Weil (2013): Economic Growth, 3rd Edition, International Edition, Pearson

Hans Rosling, Anna Rosling Rönnlund, Ola Rosling (2018): Factfulness: Ten Reasons We're Wrong About the World—and Why Things Are Better Than You Think, Flatiron Books, ISBN 9781250123817

Week	Topics		
1.	Introducing Economic Development: A Global Perspective		
	LO: How the Other Half Live, Economics, and Development		
	Studies, What Do We Mean by Development? The Future of the		
	Millennium Development Goals, Sustainable Development Goals		
2.	Comparative Economic Development I.		
	LO: Defining the Developing World, Basic Indicators of		
	Development: Real Income, Health, and Education, Holistic		
	Measures of Living Levels and Capabilities, Characteristics of the		
	Developing World: Diversity within Commonality,		
3.	Comparative Economic Development II.		
	LO: How Low-Income Countries Today Differ from Developed		
	Countries in Their Earlier Stages, Are Living Standards of		
	Developing and Developed Nations Converging? Long-Run		
	Causes of Comparative		
4.	Poverty, Inequality, and Development		
	LO: Measuring Inequality, Measuring Absolute Poverty, Poverty,		
	Inequality, and Social Welfare, Absolute Poverty: Extent and		
	Magnitude, Economic Characteristics of High-Poverty Groups,		
	Policy Options on Income Inequality and Poverty: Some Basic		
	Considerations, Summary, and Conclusions: The Need for a		
	Package of Policies		

5.	Population Growth and Economic Development: Causes,		
	Consequences, and Controversies		
	LO: The Basic Issue: Population Growth and the Quality of		
	Life, Population Growth: Past, Present, and Future, The		
	Demographic Transition, The Causes of High Fertility in		
	Developing Countries: The Malthusian and Household Models,		
	The Consequences of High Fertility: Some Conflicting		
	Perspectives, Some Policy Approaches		
6.	Urbanization and Rural-Urban Migration: Theory and Policy		
	LO: Urbanization: Trends and Living Conditions, The Role of		
	Cities, The Urban Giantism Problem, The Urban Informal		
	Sector, Migration and Development, Toward an Economic		
	Theory of Rural-Urban Migration, Conclusion: A		
	Comprehensive Urbanization, Migration, and Employment		
	Strategy		
7.	Midterm		
8.	Human Capital: Education and Health in Economic		
	Development I.		
	LO: The Central Roles of Education and Health, Investing in		
	Education and Health: The Human Capital Approach, Child		
	Labor		
9.	Human Capital: Education and Health in Economic		
	Development II.		
	LO: The Gender Gap: Discrimination in Education and Health,		
	Educational Systems and Development, Health Measurement		
	and Disease Burden, Health, Productivity, and Policy		
10.	Agricultural Transformation and Rural Development		
	LO: The Imperative of Agricultural Progress and Rural		
	Development, Agricultural Growth: Past Progress and Current		
	Challenges, The Structure of Agrarian Systems in the		
	Developing World, The Important Role of Women, Core		
	Requirements of a Strategy of Agricultural and Rural		
	Development		

11.	The Environment and Development			
	LO: Environment and Development: The Basic Issues, Global			
	Warming, and Climate Change: Scope, Mitigation, and Adaptation,			
	Economic Models of Environmental Issues, Urban Development,			
	and the Environment, The Local and Global Costs of Rain Forest			
	Destruction, Policy Options in Developing and Developed			
	Countries			
12.	Development Policymaking and the Roles of Market, State, and			
	Civil Society			
	LO: A Question of Balance, Development Planning: Concepts and			
	Rationale, The Development Planning Process: Some Basic			
	Models, Government Failure and Preferences for Markets over			
	Planning, The Market Economy, The Washington Consensus on			
	the Role of the State in Development and Its Subsequent			
	Evolution, Development Political Economy: Theories of Policy			
	Formulation and Reform, Development Roles of NGOs and the			
	Broader Citizen Sector, Trends in Governance and Reform			
13.	Endterm			
14.	Summary and Assessment			

Subject: Communication with Customers and Conflict Handling

Neptun-code: GT_AGMNE085

Institute: Management and Organisational Sciences Number of lessons: 2+0 Requirement: Exam Credit: 3 Responsible instructor: Dr. Mária Ujhelyi

Course goals:

This course aims to cover a wide range of knowledge and skills indispensable for creating customer service excellence. Focusing on problem-solving, communication strategies, and self-assessment, it transcends superficial elements and pinpoints the skills needed to improve and sustain customer satisfaction and business relationships.

Course content, topics:

Within this course, the following topics will be covered:

Customer service, the challenges of customer service, problem solving, Strategy formulation, Empowerment, Communication in customer service, motivation, leadership, coping with challenging customers, customer retention and measurement of satisfaction, excellence in customer service.

Students work in teams. They choose an organization they know well and prepare a 15-20 minute long presentation to analyze and evaluate the customer service of that organization.

Learning methods:

Lectures, discussions, group assignments, role plays

Assessment:

Team assignment and written exam

Compulsory readings:

Timm, P. R. (2014): Customer Service. Career Success Through Customer Loyalty, Sixth Edition, Pearson Education Inc., Upper Saddle River, New Jersey

Harris, Elaine K. (2011): Customer Service: A Practical Approach, Fifth Edition Pearson Education Inc., Upper Saddle River, New Jersey

Recommended readings:

Robbins, Stephen P. – Judge, Timothy A. (2016): Essentials of Organizational Behavior, thirteenth edition, Global edition. Pearson Education Limited, Essex, England

Week	Topics		
1.	Introduction, discussion of course content.		
	LO: Understand the objectives of the course content and the		
	requirements of the course.		
2.	Customer service. Self-awareness.		
	LO: Able to define customer service. Recognize the difference		
	between customer expectations and customer perceptions.		
	Understand the high cost of losing a customer. Understand why		
	self-awareness is essential for providing excellent customer		
	service.		
3.	Little Things – Insight – Feedback – Expectations		
	LO: Understand the structure and the content of the textbook		
4.	Problem solving, conflicts, negotiation		
	LO: Understand problem solving and able to explain the		
	problem-solving process. Know how to use different problem-		
	solving strategies. Understand and able to analyze the conflict		
	process. Understand the differences between distributive and		
	integrative bargaining. Able to apply the five steps of the		
	negotiation process.		
5.	Strategy for formulating a plan for success and empowerment		
	LO: Able to explain the importance of a mission and purpose		
	statement. Define the strategy. Understand high-touch and low-		
	touch customers. Use market segmentation. Know why		
	empowerment is essential in customer service.		
6.	Motivation and leadership in customer service		
	LO: List common motivating factors. Know the job		
	characteristics model and the way it motivates by changing the		
	work environment. Able to compare the main ways jobs can be		
	redesign. Define leadership. Understand the characteristics of		
	excellent leadership.		
7.	Influencing others to give excellent service		
	LO: Understand how to please customers		
8.	The challenges of customer service		
	LO: Able to identify common barriers to customer service, to		
	recognize and manage customer perception and assess primary		
	and secondary expectations		

9.	Coping with challenging Customers
	LO: Know how to cope with challenging customers and what to do
	when you make mistakes.
10.	Communication: Speaking and listening effectively
	LO: Understand the role of listening and communication in
	successful customer service.
11.	Non-verbal communication
	LO: Learn to read from gestures, understand cultural differences in
	non-verbal communication.
12.	Issues of customer retention. Measurement of customer satisfaction
	LO: Define the term retention. Able to explain the value of existing
	customers.
13.	Company case analysis
	LO: Work in teams. Compare your performance to other teams.
	Able to learn from feedback about performance.
14.	Company case analysis
	LO: Work in teams. Compare your performance to other teams.
	Able to learn from feedback about performance.

Subject: Knowledge Economy

Neptun-code: GT_AGMNE086

Institute: Management and Organisational Sciences

Number of lessons: 1+2 Requirement: Practical course mark Credit: 4

Instructor: Dr. Csilla Juhász

Course goals:

To guide students through understanding the meaning and forms of "knowledge" in economic and business disciplines, how knowledge societies and economies work, as well as the roles and functions of knowledge management within and among organizations.

Course content, topics:

Theoretical and practical knowledge about knowledge societies and economies as well as about organizational level knowledge management models and the most important KM functions. Students will be able to identify, understand, and analyse knowledge and knowledge systems in organizations as well as in their environment. The approach of the course is introductory and complex, trying to connect the course's knowledge material to other economic and managerial disciplines.

Learning methods:

Lectures are responsible for transferring theoretical knowledge. Seminars are there to discuss these topics interactively as well as to solve problems related to them in teams or individually (case studies, specific methods or techniques, etc.).

Assessment:

Written examination test: 100%.

Grade limits: -50%: 1; 51-62%: 2; 63-74%: 3; 75-87%:4; 88+: 5.

Compulsory readings:

Jashapara, Ashok (2011): Knowledge Management - An integrated approach. 2nd Edition. New-Jersey. Pearson Prentice-Hall.

Frappaolo, Carl (2006): Knowledge Management. 2nd ed. Oxford. Capstone Publishing.

Gamble, Paul – Blackwell, John (2002): Knowledge Management. London. Kogan Page.

North, Klaus – Gita Kumta (2018): Knowledge Management: Value Creation Through Organizational Learning. 2nd ed. Springer, Cham, Switzerland. *Recommended readings:*

Johnsen, Hans Christian Garmann (2016): The New Natural Resource: Knowledge Development, Society and Economics. Routledge, London.

Khan, B. Zorina (2020): Inventing Ideas: Patents, Prizes, and the Knowledge Economy. Oxford University Press, Oxford, USA.

Jacobs, Ronald L. (2019): Work Analysis in the Knowledge Economy. Palgrave Macmillan, New York, NY.

Syed, Jawad – Murray, Peter A. – Hislop, Donald – Mouzughi, Yusra (szerk.) (2018): The Palgrave Handbook of Knowledge Management. Palgrave Macmillan, London.

Week	Topics		
1.	Lecture: Introduction, Requirements		
	Seminar: Knowledge societies and economies.		
	LO*: Basic concept of knowledge economy and society.		
2.	Lecture: What is Knowledge Management?		
	Seminar: Introductory case studies and exercises.		
	LO. Understanding the KM concept.		
3.	Lecture: The Evolution of KM. Theoretical background.		
	Seminar: Case studies.		
	LO. Understanding the place and role of KM among other		
	managerial disciplines.		
4.	Lecture: Intellectual Capital		
	Seminar: Case studies and exercises.		
	LO. Understanding the IC concept.		
5.	Lecture: Knowledge creation		
	Seminar: Case studies and exercises.		
	LO: Understanding the challenges of knowledge creation.		
6.	Lecture: Knowledge creation (2 nd part)		
	Seminar: Case studies and exercises.		
	LO: Understanding the challenges of knowledge creation.		
7.	Lecture: Knowledge workers		
	Seminar: Case studies and exercises.		
	LO: Employees in knowledge societies: within firms and on the		
	labour market		
8.	Lecture: The SECI model in KM		
	Seminar: Case studies and exercises.		
	LO: Understanding the SECI model and its main critiques.		

1.	Lecture: Mobilising Knowledge		
	Seminar: Case studies and exercises.		
	LO: Understanding knowledge mobilisation.		
2.	Lecture: KM strategies		
	Seminar: Case studies and exercises.		
	LO: The strategic management aspects of KM.		
3.	Lecture: The Knowledge Management Systems		
	Seminar: Case studies and exercises.		
	LO: Ability to see the "big picture" regarding KM.		
4.	Lecture: Implementing Knowledge Management		
	Seminar: Knowledge maps		
	LO: Understanding the challenge of turning KM knowledge		
	into action.		
5.	Lecture: Information and Communication Technologies		
	Supporting the Digital Transformation of Knowledge Work		
	Seminar: Case studies and exercises.		
	LO: Practical knowledge about the role of ICT in KM.		
6.	Lecture: Knowledge management projects		
	Seminar: Case studies and exercises.		
	LO: Managing knowledge through projects.		

Subject:MeasuringEconomicPerformanceacrossCountriesNeptun-code:GT_AGMNE072Institute:Economics and World EconomyNumber of lessons:0+2Requirement:ExamCredit:3Instructor:Dr. Pál Czeglédi

Course goals:

In the past few decades, cross-country comparisons of economic development and well-being have become popular and widely used in economics. These kinds of analyses could not be done without different cross-country databases. This course is aimed at making the students familiar with some of these databases and with the ways they can use them in economic analysis.

Course content, topics:

During the course, we will discuss conventional and non-conventional measures of well-being and economic development and their determinants with special attention to those measures that describe the quality of institutions of different countries or regions such as the indexes of economic and political freedom or the business environment. We will also discuss how economics helps us understand the construction of those measures and interpret the results that have been derived from them.

Learning methods:

Lectures with the help of slides

Assessment:

The students will be able to take on-line tests on some randomly chosen occasions. The results of these tests will be considered together with that of the final exam.

The written exam will be evaluated as the following:

0 - 50% - fail (1)

50%+1 point - 63% - pass (2)

64% - 75% - satisfactory (3)

76% - 86% - good (4)

87% - 100% – excellent (5)

Compulsory readings:

Heyne, P., Boettke, P. and Prychitko, D. (2010). The Economic Way of Thinking. 12th Edition. Pearson Education International, New Jersey. Chapter 12, pp. 299-308, chapter 13, pp. 329-345.

The World Bank (2006). Where is the Wealth of Nations? Measuring Capital for the 21st Century. The World Bank, Washington D. C. chapter 1 and 2, pp.

3-32. http://siteresources.worldbank.org/INTEEI/214578-1110886258964/20748034/All.pdf

The World Bank (2010). The Changing Wealth of Nations: Measuring Sustainable Development in the New Millennium. The World Bank Washington D. C. chapter 1, pp. 3-26 http://siteresources.worldbank.org/ENVIRONMENT/Resources/Changing WealthNations.pdf

Sen, A. K. (1999). Development as Freedom. chapter 2 and 6, pp. 35-53, 146-159

Leeson, P. T. (2010). Property Rights. Fraser Forum, April. http://www.peterleeson.com/Property_Rights.pdf

Studenmund, A. H. (2011). Using Econometrics. A Practical Guide. 6th edition. Boston: Pearson. Chapter 1, 2. pp. 5-66

The World Bank (2016a). Worldwide Governance Indicators. http://info.worldbank.org/governance/wgi/index.aspx#doc

The World Bank (2016b). Doing Business 2016: Measuring RegulatoryQualityandEfficiency.pp.1-26.http://www.doingbusiness.org/~/media/GIAWB/Doing%20Business/Documents/Annual-Reports/English/DB16-Full-Report.pdf

Coppedge, M., Lindberg, S., Skaaning, S-E., Teorell, J. (2015). Measuring high level democratic principles using the V-Dem data. International Political Science Review, 37(5), 580-593.

Coppedge, M., Gerring, J., Knutsen, G. H., Krusell, J., Medzihorsky, J. Pernes, J., Skaaning, S.-E., Stepanova, N., Teorell, J., Tzelgov, E., Wilson, S. L, Lindberg, S. I. (2019). The Methodology of "Varieties of Democracy" (V-Dem). Bulletin of Sociological Methodology, 143(1), 107-133.

Voigt, S. (2019): Institutional Economics: An Introduction. Cambridge University Press, Cambridge, UK, pp. 107-157.

Recommended readings:

Olson, M. (1996). Big Bills Left On the Sidewalk: Why Some Nations Are Rich, and Others Poor. Journal of Economic Perspectives 10. 2. 3-24.

Gwartney, J. – Lawson, R. – Hall, J. (2019). Economic Freedom of the World 2019 Annual Report. Vancouver: The Fraser Institute, forthcoming. chapter 1. https://www.fraserinstitute.org/studies/economic-freedom-of-the-world-2019-annual-report

Week	Topics	
1.	Introduction and overview of the course LO: The main cross-country patterns and historical development of GDP per capita	lecture slides
2.	Measuring GDP across countries: The Penn World Table I LO: How to use GDP figures in international comparisons	Heyne, Boettke, Prychitko, chapter 12, pp. 299-308, chapter 13, pp. 329-345.
3.	Measuring GDP across countries: The Penn World Table II LO: The main principles of calculating the figures in PWT	Heyne, Boettke, Prychitko, chapter 12, pp. 299-308, chapter 13, pp. 329-345.
4.	Measuring and comparing wealth across countries LO: The meaning of the wealth of a country and its parts; the concept of intangible wealth.	The World Bank 2006, chapter 1 and 2, pp. 3-32 The World Bank 2010, chapter 1 pp. 3-26
5.	A more general approach to measuring welfare: HDI and its theoretical basis LO: The theoretical principles of HDI. How to calculate the HDI?	Sen, 1999, Introduction and chapter 1, pp. 3- 34.

6.	What are institutions, and why do they matter? LO: The meaning of institutions, their economic roles in general.	Olson 1996; Voigt 2019
7.	The methodology of exploring the determinants of welfare: cross-country regressions LO: How to read a table with results from a regression run on cross-country data	Studenmund 2011, chapter 1, 2, pp. 5-66
8.	Economic freedom: the concept and relevance of economic freedom LO: What is economic freedom, and why is it important for economic development?	Voigt 2019
9.	Economic freedom: the Fraser Institute's Economic Freedom of the World Index LO: How is economic freedom measured?	Voigt 2019
10.	Governance: The World Bank's Worldwide Governance Indicators Project LO: How does the World Bank assess the quality of institutions?	The World Bank 2016a
11.	The business environment: The Doing Business Project LO: How does the World Bank assess the business environment?	The World Bank 2016b
12.	Why political institutions matter: Political rights and civil liberties LO: The significance of democratic institutions for economic development: opposing views	Sen, 1999, chapter 6, pp. 146-159.
13.	Why political institutions matter: Measuring democracy LO: The measurement of democracy: what is to be considered?	Coppedge et al. 2015, 2019
14.	Summary LO: Having an overview and understanding the relations between the different measures covered	

Subject: Business PlanningNeptun-code: GT_AGMNE018Institute: Applied Economic SciencesNumber of lessons: 1+2Requirement: Practical course markCredit: 3Prerequisites: Introduction to BusinessNeptun-code: GT_AGMNE036Responsible instructor: Dr. Krisztián KovácsInstructor: Dr. László Szőllősi, Dr. Viktória Vida

Course goals:

The course aims to let and make students understand and acquire the knowledge that is connected to the business planning activities of enterprises in market economies and the theoretical knowledge these activities are based on; the main points and necessity of business planning, its information requirements, its role in how enterprises work and the details of the planning itself, on which the course wished to put special emphasis. The course creates a synthesis of a lot of the material covered by other subjects, which means the students are supposed to have become familiar with; the material of all those economic subjects that have been covered by studies before the course: micro- and macro-economics, finances, enterprise finance, marketing, enterprise management, accountancy, management, and economic analysis. Also, students prepare a business plan for a company based on the instructor's guidelines in teamwork (3-4 persons).

Attitudes:

For delivering work to a high standard of quality, graduates will adopt a problem sensitive, proactive approach, and they will be constructive, cooperative, and initiative in projects or teamwork.

They will be receptive to include new information, new professional knowhow, and methodology, open to undertaking new and independent tasks and responsibilities requiring cooperation. They will seek to develop their knowledge base and working relations through cooperation with others. Autonomy, responsibility:

In a supervised professional work environment, they will be able to work and organize activities set out in their job description independently. They will take responsibility for their analyses, conclusions, and decisions. They will be able to work independently (methodology and technique selection; organization, planning, and managing of work; data collection, systematization, analysis, and evaluation; general and professional development). *Course content, topics:*

-Introduction of the requirements;

-Planning in businesses, types of business plans; the process and methodology of business planning;

-Strategic planning, strategy creation in enterprises, strategic planning process, phases, strategic planning tools, and methods;

-Action planning, aspects of action planning, planning of innovation; business planning, business planning practice, methods, and content;

-Executive summary;

-General company description;

-Sectorial analysis;

-Products and services;

- -Operational plan;
- -Marketing plan;

-Management and organization;

-Capitalization and structure;

-Financial plan;

-Risk management;

-Schedule of major milestones;

-Preparation of a home essay (the business plan of a given business);

-Student presentations;

Learning methods:

The students prepare a business plan in a team of 3-4 people. The main content and formal requirements of the business plan are contained in the appendix to the course program, which is supplemented by the instructor's regulations. The essay can be submitted electronically by sending it to the instructor's e-mail address. The preparation of the homework without proper content and form requirements and the failure to comply with the deadline will result in the rejection of the essay and the course signature.

Following the submission of the business plan, the students will give an oral presentation and defend their work in 15 minutes.

The theoretical questions and practical (computational) tasks in the written exam are formulated from the course topics as true-false questions, definition-type questions, explaining questions, as well as simpler or more complex computing tasks.

Assessment:

The semester ends with a professional grade. The final grade includes the result of the home essay (business plan) prepared based on the regulations and submitted to the deadline (max. 20 points), the result of oral presentation

(max. 5 points) and the result of the written exam written in the exam period (up to 65 points). The result of the home essay is determined by its professional, methodological quality, and numerical accuracy of the data contained therein. The semester is considered as completed if both the business plans submitted, the presentation, and the exam are successful (minimum 50% performance).

0-45	(1)
46-57	(2)
58-68	(3)
69-79	(4)

80-90 (5)

Compulsory readings:

Borders points:

-Szőllősi, L. – Kovács, K. – Vida, V.: Business Planning Basics – workbook. University of Debrecen, Debrecen, 2019. 64 p.

-Szőllősi, L (ed.): Business Planning: University Textbook – Theory. DE AGTC, Debrecen, 2013. 129 p.

-Siegel, E.S. – Ford, B.R. –Bontsein, J.M.: The Ernest & Young Business Plan Guide. CONEX Kft, Budapest, 1996. 226 p.

Recommended readings:

-Dewhurst, J.A.: An Introduction to Business and Business Planning – Introducing Business through the Development of a Business Plan. bookboon.com, 2014. 123 p.

Week	Topics
1.	Introduction of the requirements; Elements;
	LO: Students know the basic concepts and elements of business
	planning.
2.	Planning in businesses, types of business plans; the process and
	methodology of business planning;
	LO: Students know the various plans, their specifics, and the
	basic relationships between them. They are familiar with the
	basic goals and objectives of the business planning, the main
	processes of planning, the necessary information, and their
	resources; they can develop business concepts and know the main
	content and structure of business plans.

3.	Strategic planning, strategy creation in enterprises, strategic planning process, phases, strategic planning tools, and methods; LO: Students know the basic methodological and professional issues of strategic planning; they can draft long-term vision, mission, and strategic goals, and assign them medium-term goals and actions.
4.	Action planning, aspects of action planning, planning of innovation; Business planning, business planning practice, methods, and content; Executive summary; General company description; LO: Students know the methodological and professional issues of action (tactical) planning, know the practice, methods, and detailed content of it. They know the basic professional and content elements of writing an executive summary. They are
	familiar with the content and professional elements of a factual presentation of an existing or starting business.
5.	Sectorial analysis; LO: Students are familiar with the main professional and methodological issues of sectoral analysis, they can collect secondary data, to present an industry and to make findings and conclusions about the situation of the proposed enterprise within the industry.
6.	Products and services; LO: Students know the technique of presenting the product/service and the professional questions needed to present the product/service market needs. They can collect and process- related data.
7.	Operational plan; LO: Students know the professional issues to be addressed in the operational plan. They can compile and professionally view the real processes of a given production/service/trade activity. They can identify and calculate the resources (fixed and current assets) needed to implement the business concept and their quantity.

8.	Marketing plan;
	LO: Students know the professional questions to be answered in
	the marketing plan and the methods to be applied (PEST, SWOT,
	Porter's five forces model). Based on this, they can collect data and
	compile a marketing situation report. They can formulate
	marketing objectives and related marketing strategies. They are
	familiar with the core professional issues and relationships of
	market segmentation, target market definition, target-market
	strategies, pricing and sales promotion, and marketing budgeting.
9.	Management and organization; Capitalization and structure;
	LO: Students can develop and present a human resource policy and
	strategy related to the needs derived from the operational plan.
	They are familiar with the principles of corporate finance and able
	to make decisions about involving external financial resources.
10.	Financial plan I.;
	LO: Students know the financial statements of business activity,
	the data and methods necessary to prepare these statements, and
	the relationships between real and financial processes. They can
	compile, evaluate, and analyze a sales plan, cost plan, profit, and
	loss plan. They know the professional and methodological context
	of the compilation of a balance sheet. They can prepare and
	evaluate a cash flow plan.
11.	Financial plan II.;
	LO: Students know the methods and indicators used to analyze the
	financial plan data: Breakeven analysis, investment analysis (net
	present value, internal rate of return, profitability index, discounted
	payback period), financial indicators (liquidity measurement
	ratios, debt and credit ratios, profitability ratios, efficiency ratios,
	capital structure ratios, financial strength ratios, growth rates).
12.	Risk management: Schedule of major milestones:
	LO: Students know the forms and types of risks that can arise in
	the business and the general tools and methods that can be applied
	to control them. They know the sensitivity analyses and able to
	perform critically and scenario analysis of the business plan. They
	can view and timely schedule the tasks required to carry out a
	business concept.
1	cusiness concept.
13.	Presentation of business plan - professional and structural content;
-----	---
	LO: Students know the professional and structural content of the
	presentation of a business plan.
14.	Student presentations;
	LO: As a result of the presentation, students will be able to highlight
	and introduce the most important relationships and develop their
	presentation and debate skills.

Content and form requirements of the business plan

The required structure and content requirements of the business plan:

Cover page;

Contents;

- 1. Identification data;
- 2. Executive summary;
- 3. General company description;
- 4. Sectorial analysis;
- 5. Products and services;
- 6. Operational plan;
- 7. Marketing plan;
- 8. Management and organization;
- 9. Capitalization and structure;
- 10. Financial plan;
- 11. Risk management;
- 12. Schedule of major milestones;

Annexes;

It is a requirement for each chapter to be elaborated in detail with the topic. Submission of a business plan with incomplete content (missing chapter) will result in the rejection of the essay and the course signature.

Formal requirements of the business plan:

- Min. 35 pages;
- Font type: Times New Roman, font-size: 12, single spacing, margin: 2.5 cm;
- For the editing of tables and figures and other formal requirements, the formal requirements of the diploma work are guiding.
- The essay can be submitted electronically by sending to the instructor's e-mail address, which includes three files:
 - 1) Business plan in a Word document (*.doc);
 - 2) An excel document containing figures and background calculations presented in the business plan (*.xls);
 - 3) Slides of the presentation (*.ppt);

Subject: International Busin	ess	Neptun-code:	GT_AGMNE022
Institute: Economics and Wor	ld Economy		
Number of lessons: 2+1	Requirement:	Exam	Credit: 4
Responsible instructor: Dr. Lá	íszló Erdey		

Course goals:

This course will provide a broad background on a wide range of issues related to international business. We examine the challenges facing managers that are competing in a dynamic and global business environment. The study emphasizes intercultural awareness, effective work performance, and a global perspective of management, business, and careers. The course focuses on both the acquisition of knowledge and the development of skills. The goal is to improve your global competence by helping you understand: the economic, political, technological, and legal environment faced by global organizations; how culture can facilitate or hinder organizational success; approaches and options for developing effective strategies for international and global organizations; and the behavioral and human resource practices that define successful global organizations.

Course content, topics:

Globalization of Markets and The Internalization of the Firm, The Cultural Environment of International Business, Ethics, Corporate Social Responsibility, Sustainability and Governance in International Business, Theories of International Trade and Investment, Political and Legal Systems in National Environments, Government Intervention and Regional Economic Integration, Understanding Emerging Markets, The International Monetary and Financial Environment; Financial Management and Accounting in the Global Firm, Strategy, and Organization in the International Firm, Global Market Opportunity Assessment, Exporting and Global Sourcing, Foreign Direct Investment and Collaborative Ventures, Licensing, Franchising, and Other Contractual Strategies, Marketing in the Global Firm, Human Resource Management in the Global Firm

Learning methods:

The application of international business concepts will be practiced using a variety of methods, including instructor lectures, presentations, videos, case analyses, and active in-class discussions of current international management issues.

Assessment:

The calculation of the final grade is as follows:

Tests 70%

Case analysis detailed (10-15 minutes, not using any kind of notes) oral presentation 30%

Class Participation 10%

The final result will be evaluated according to the following schedule:

0-50%-1, 51-63%-2, 64-76%-3, 77-88%-4, 89-110%-5

Students with a final result under 51% lose all points collected during the semester. They may assign for a 90-minute make-up exam in the examination period. Make-up exams include multiple-choice, short essay questions, and solving short case studies.

Compulsory readings:

S. Tamer Cavusgil, Gary Knight, John R. Riesenberger (2020): International Business: The New Realities, Global ed., 5th edition, Pearson, [2020], ISBN: 978-1292303246

Recommended readings:

The instructor may provide a few additional readings during the semester. The continuously updated content in Facebook group: DEGTKKTKNG

Week	Topics
1.	Introduction: What is International Business?
	LO: Describe the key concepts in international business.
	Understand how international business differs from domestic
	business. Identify major participants in international business.
	Describe why firms internationalize. Appreciate why you
	should study international business.
2.	Globalization of Markets and the Internationalization of the
	Firm
	LO: Understand market globalization as an organizing
	framework. Know the drivers of globalization. Understand
	technological advances and globalization. Comprehend the
	dimensions of globalization. Appreciate firm-level
	consequences of market globalization. Understand the societal
	consequences of globalization.

3.	The Cultural Environment of International Business
	LO: Understand culture and cross-cultural risk. Learn the
	dimensions of culture. Appreciate the role of language and
	religion in culture. Appreciate culture's effect on international
	business. Learn models and explanations of culture. Understand
	the managerial implications of culture.
4.	Ethics, Corporate Social Responsibility, Sustainability, and
	Governance in International Business
	LO: Appreciate ethical behavior and its importance in
	international business. Recognize ethical challenges in
	international business. Understand corporate social
	responsibility. Understand sustainability. Know the role of
	corporate governance. Learn about a framework for making
	ethical decisions.
5.	Theories of International Trade and Investment
	LO: Appreciate why nations trade. Learn about how nations can
	enhance their competitive advantage. Understand why and how
	firms internationalize. Explain the strategies internationalizing
	firms use to gain and sustain competitive advantage.
6.	Political and Legal Systems in National Environments
	LO: Distinguish political and legal environments. Understand
	political systems. Understand legal systems. Know the
	participants in political and legal systems. Identify types of
	country risk produced by political systems. Identify types of
	country risk produced by legal systems. Know about managing
	country risk.
7.	Government Intervention and Regional Economic Integration
	LO: Understand the nature of government intervention. Know
	the instruments of government intervention. Explain the
	evolution and consequences of government trade intervention.
	Describe how firms can respond to government trade
	intervention. Understand regional integration and economic
	blocs. Identify the leading economic blocs. Understand the
	advantages and implications of regional integration.

8.	Understanding Emerging Markets
	LO: Understand advanced economies, developing
	economies, and emerging markets. Know what makes
	emerging markets attractive to international business. Learn
	how to assess the true potential of emerging markets.
	Evaluate the risks and challenges of emerging markets.
	Learn the success strategies for emerging markets.
	Understand corporate social responsibility, sustainability,
	and the crisis of global poverty.
9.	Global Market Opportunity Assessment
	LO: Understand analyzing organizational readiness to
	internationalize. Determine the suitability of products and
	services for foreign markets. Describe screening countries to
	identify target markets. Understand assessing industry
	market potential. Explain about choosing foreign business
	partners. Know about estimating company sales potential.
10.	Exporting and Global Sourcing
	LO: Understand exporting as a foreign market entry
	strategy. Describe how to manage export-import
	transactions. Explain identifying and working with foreign
	intermediaries. Understand outsourcing, global sourcing,
	and offshoring. Describe the benefits and risks of global
	sourcing. Understand global sourcing strategies and supply-
	chain management.
11.	Foreign Direct Investment and Collaborative Ventures
	LO: Understand international investment and collaboration.
	Describe the characteristics of foreign direct investment.
	Explain the motives for FDI and collaborative ventures.
	Identify the types of foreign direct investment. Understand
	international collaborative ventures. Discuss the experience
	of retailers in foreign markets.

12.	Licensing, Franchising, and Other Contractual Strategies
	LO: Explain contractual entry strategies. Understand licensing
	as an entry strategy. Describe the advantages and disadvantages
	of licensing. Understand franchising as an entry strategy.
	Explain the advantages and disadvantages of franchising.
	Understand other contractual entry strategies. Understand the
	infringement of intellectual property, a global problem.
13.	Marketing in the Global Firm
	LO: Explain the global market segmentation. Understand the
	standardization and adaptation of international marketing.
	Describe global branding and product development. Explain
	international pricing. Understand international marketing
	communications. Describe international distribution.
14.	Human Resource Management in the Global Firm
	LO: Understand the strategic role of human resources in
	international business. Explain international staffing policy.
	Know about the preparation and training of international
	employees. Discuss performance appraisal and compensation of
	international employees. Understand international labor
	relations. Describe diversity in the international workforce.

1. COURSE AND EXAM REQUIREMENTS

Required readings are from the Cavusgil—Knight—Riesenberger (2017) text. Chapters must be read before the first day that each chapter is listed in the syllabus. The instructor may provide a few additional readings during the semester. For each course topic, the instructor presents content related to that topic and facilitates discussion.

Attendance Policy, Participation:

Attendance is expected and is taken at the beginning or the end of each class. More than three absences from class for any reason will result in your final course average being lowered. Class participation will be evaluated based on the quantity and the quality of individuals' contributions. On occasion, without notice, students will be called upon to make the opening statement describing the facts of a case or to address a specific issue during class discussion. In-Class Activities are designed to illustrate and expand the subject at hand. Full and enthusiastic engagement is expected in these activities. These will comprise debates, role-playing, discussions of issues of study, expansion of homework assignments. Practice critical thinking and creativity. Listen attentively and treat peers with patience and respect.

Participation is particularly important in our case study coverage. The purpose of case studies is to actively apply the concepts of the course to a real-life situation, and your critical thinking and ability to communicate that thinking is essential to an effective discussion of the case and its use as a learning tool. Participation in the discussion of readings and exercises is important, too.

Case analysis and oral presentation

Each student will analyze two short cases from the textbook. Your oral presentation (preparing PowerPoint slides is compulsory!) will be graded in two parts: content and delivery. Content includes whether your presentation was accurate, complete, specific, and detailed. Delivery includes whether your case presentation was engaging, lively, special, upbeat, and clear.

During each case presentation, the class will ask the presenting person questions, solicit further explanation of any unclear parts of the presentation, point out any mistakes in the analyses presented, comment on the feasibility and thoroughness of recommendations given, and, perhaps, offer counterrecommendations with supporting analyses or information. Helpful criticism, praise, and compliments should be given, as appropriate. Everyone needs to attend class and to participate in these class discussions.

Tests

There will be tests at the beginning of each seminar based on the previously covered chapters.

Course Etiquette

•No cell phone calls or texting

•Bring laptop computers only for taking notes & in-class research

•Arrive on time

•No wandering in and out of class

•Let me know what you would like to be called in class. Use your name tent in every class.

Assignments due dates and dates of other evaluated activities are indicated on the schedule. Late assignments will incur a penalty. The amount of the penalty will be a minimum of 50% of the assessed mark for the first week of lateness. You should note that make-up assignments will not normally be given. The only exception will be a natural disaster, documented serious emergency or illness of the student or immediate family member. In all relevant cases, a physician's confirmation will be required. Make-ups will not be given because the date of the assignment happens to clash with student's travel plans, sports activities, or work schedules. All requests for make-up assignments will need to be thoroughly documented and confirmed by an independent third party.

Zero Tolerance

There is a zero-tolerance cheating policy during this course. Students caught violating the academic honesty policy will face a severe penalty. Any offense will result in a 0 on an assignment or test.

Subject: Decision Theory and Methodology Neptun-code: GT_AGMNE015 Institute: Economics and World Economy Number of lessons: 1+2 Requirement: Practical course mark Credit: 4 Instructor: Dr. Andrea Karcagi-Kováts

Course goals:

The goal of the course is to make students able to formalize and solve decision problems. Types of problems, levels, methods, and phases of decision making; theoretical conceptions and applications are addressed.

Course content, topics:

Demonstration of the mathematical background of Decision Theory: multicriteria decision problems, decision making under uncertainty, optimisation with constraints. Review of the software solutions which are aimed to help the employees' decision making.

Learning methods:

The focus of the course lies in practical problem-solving. Through real-life examples, various theoretical concepts and their mathematical background are introduced and explained. Students also use software tools that support decision-making in different frameworks.

Assessment:

Two midterm tests during the semester. 50% of the total score must be reached to pass the course.

Compulsory readings:

[1] Lecture slides – to be made available by the instructors

[2] White, D. (2006): Decision Theory. Aldine Transaction

Recommended readings:

[3] Cooke, S – Slack, N. (1991): Making Management Decisions, Prentice Hall

Week	Topics
1.	Introduction, discussion of topics and requirements
	LO: understanding the topics and problems addressed
2.	Basic concepts of multicriteria decision making
	LO: framework of multicriteria decision problems
3.	Practical problem solving with basic tools
	LO: gain experience in simple support methods
4.	Group decisions
	LO: understanding the main features group decisions
5.	Ranking methods
	LO: understanding the relationship between ranking methods
	and decision support
6.	The Electre method I.
	LO: getting acquainted with a developed support method
7.	The Electre method II.
	LO: gaining practice
8.	Uncertainty and Consumer Utility
	LO: understanding the role of uncertainty in decision making
9.	Decisions under Uncertainty. Decision Trees
	LO: understanding the framework of decision trees and its use
	in practice
10.	Decisions under Uncertainty. expected utility - practice
	LO: modelling the decision maker's behaviour
11.	Basic Concepts of Mathematical Programming
	LO: mathematical background of conditional optimisation
12.	Optimization with Excel Solver Tool I.
	LO: gaining practical problem-solving experience
13.	Optimization with Excel Solver Tool II.
	LO: gaining practical problem-solving experience
14.	Summary of the topics, preparation for the exam
	LO: review and criticism of topics discussed

Subject: Regulation Theory

Neptun-code: GT_AGMNE119

Institute: Economics and World Economy

Number of lessons: 2+0 Requirement: Practical course mark Credit: 3

Instructor: Dr. István Kovács

Course goals:

The course is aimed at making students familiar with the basic concepts of economic regulation. The course will be focused on the theoretical bases of regulation, the welfare effects of regulation, and the rationales for the regulation of industries. By the end of the course, students should be able to use the basic models to reveal the effects of real-life economic regulation. *Course content, topics:*

Market failures, Public vs. private interest theory, Capture theory, Natural monopoly, Rate of return regulation, Price-cap regulation, EU competition policy, Market power, Relevant market, Network industries

Learning methods:

Lectures, using PowerPoint presentations

Teamwork and presentations

Assessment:

The course ends with a written exam.

In case of exams that reach at least 40% of the points, we can add extra points (up to plus 10%) based on group presentations. Presentations are optional and must be arranged with the teacher.

The course grades (based on exam points and extra points) are given according to the following schedule:

0 - 50% – failed (1)

50% - 63% - passed (2)

64% - 75% - satisfactory (3)

76% - 86% - good (4)

87% - 100% - excellent (5)

Compulsory readings:

Carlton, D.W. – Perloff, J.M. (2005): Modern industrial organization. Boston: Pearson/Addison Wesley

Motta, M. (2004): Competition policy: theory and practice. Cambridge: Cambridge University Press

Viscusi, W.K. – Vernon, J.M. – Harrington, J.E. (2005): Economics of regulation and antitrust. Cambridge, Mass.: MIT Press

Week	Topics
1.	Introduction to regulation
	LO: Clarifying course requirements, grade assessment,
	basic questions of regulation
2.	Microeconomic foundations
	LO: Principles of microeconomics (constrained
	optimization, rationality), Pareto efficiency
3.	Market failures
	LO: Public goods, externalities, monopoly, information
	asymmetry
4.	Public interest theory of regulation
	LO: Internalizing externalities
5.	Government failures
	LO: Types and examples of government failures
6.	The motivation behind economic regulation: capture
	theory of regulation, historical background
	LO: Motivation of interest groups, ways of capturing
	regulators
7.	Regulating natural monopolies
	LO: Natural monopoly, welfare losses, economies of
	scale, economies of scope
8.	Rate of return, Averch-Johnson effect
	LO: RoR, Averch-Johnson effect, overcapitalization,
	gold-plating
9.	Price cap
	LO: Price-cap regulation, X-factor
10.	Competition policy
	LO: Sources of EU Competition Law, EC Treaty articles
	(101-109)
11.	Market definition, market power, and welfare
	LO: SSNIP test, relevant market, Measuring market
	power, concepts of dominance
12.	Network industries, network externalities
	LO: Network effects, Lock-in, Path dependency
13.	Case studies
	LO: teamwork presentation
14.	Case studies
	LO: teamwork presentation

Subject: Entrepreneurship Theory and Application Neptun-code: GT_AGMNE123 Institute: Economics and World Economy Number of lessons: 2+0 Requirement: Practical course mark Credit: 3 Responsible instructor: Dr. Judit Edit Futó Instructor: Dr. Judit Katonáné Kovács

Course goals:

The course aims to discuss economic topics related to entrepreneurship. The course introduces the entrepreneurial process from idea to implementation. The economic theory of creative destruction is discussed in detail. The venture capital as a financial form is another main topic of the course. *Course content, topics:*

Entrepreneurial process, innovation, micro-financing, venture capital, business angel, intellectual property rights, social entrepreneurship

Learning methods:

Lectures with slide presentation.

Assessment:

The course ends with a written exam in the exam period. There will not be a midterm test.

There will be a chance to make a short presentation during the semester for extra points.

Grade determination:

0–50% failed (1)

50,01%–64% acceptable (2)

64,01%–76% medium (3)

76,01%–87% good (4)

87,01%–100% excellent (5)

Compulsory readings:

Bygrave, W. – Zacharikis, A. (2019): Entrepreneurship. 2nd Edition. John Wiley & Sons, Hoboken, NJ.

Metrick, A (2006): Venture capital and the finance of innovation, John Wiley & Sons

COURSE DESCRIPTIONS

Week	Topics	Readings
1.	Introduction	
	LO: Clarifying course requirements, assessment	
2.	The power of entrepreneurship	Chapter 1
	LO: Introduction of the most important terms	
	and definitions of the topic. Be able to introduce	
	the social characteristics of a typical	
	entrepreneur.	
3.	Entrepreneurial Process	Chapter
	LO: Should be able to introduce the elements of	2
	the entrepreneurial process	
4.	Innovation and Entrepreneurship (Creative	Chapter
	Destruction)	3
	LO: Be able to introduce the model of creative	
	destruction	
5.	Resource Analysis	Chapter 3
	LO: How social resources affect entrepreneurial	
	abilities?	
6.	Economics of Ideas	Chapter
	LO: Be able to argue the social good feature of	3
	business ideas	
7.	Funding methods in micro-enterprises I.:	Chapter
	Economics of microcredit	9
	LO: Be able to evaluate the social role of micro-	
	credits	
8.	Funding methods in micro-enterprises II.:	Chapter
	Economics of Venture Capital	9
	LO: Be able to evaluate the social role of	Metrick
	venture capital investments	(2006):
		Chapter
		1-6

9.	Business Angels	working
	LO: Be able to make a difference between	papers
	informal and formal investment	
10.	Venture capital investment in practise	working
	LO: Be able to compare different countries of	papers
	venture capital investment	
11.	Venture capital investment in practise	working
	LO: Be able to compare different countries of	papers
	venture capital investment	
12.	The Economic Role of the Institution of	Chapter
	Intellectual Property	13
	LO: The economic impact of IPR interventions of	
	governments	
13.	Economics of Social entrepreneurship	Chapter
	LO: Discuss the micro and macroeconomic roles	15
	of social entrepreneurs	
14.	Overview of the course	
	LO: A coherent, structured view on the course	
	material	

Subject: Project Management

Neptun-code: GT_AGMNE089

Institute: Applied Economic Sciences

Number of lessons: 1+2 Requirement: Practical exam Credit: 4 Instructor: Dr. Viktória Vida

Course goals:

The main aim of the course is to give an insight into the most widely accepted techniques and theoretical considerations of general project management. The other goal of the course is to get students acquainted with project management basics, methodology, and key project management features (e.g., project, planning, organization, implementation, monitoring, and evaluation, etc.). After acquiring the subject, students will be able to prepare and carry out projects and acquire the basic knowledge needed to make the applications.

Course content, topics:

Theoretical and practical knowledge about project management basic definitions, functions (definition, planning, procurement, quality management, time and cost control, project examination) and techniques (problem and objective trees, log frame, Gantt charts, network diagrams, line of balance, time and cost control calculations).

Learning methods:

Lectures are responsible for transferring theoretical knowledge and basic concepts. Seminars are part of the course, and the students prepare their project plan in teamwork under the guidance of the lecturer.

The final grade will be the following: The maximum point of the project plan is 40 points. The maximum point of the written exam is 60 points. Signature is a requirement for participation in the seminars (30 percent absence is allowed) and sending the team project plan.

Assessment:

Based on the final (five-grade) grade and written points and the project plan (Written paper max. 60 points; Project plan: 40 points; Totally: 100 points). The requirement of a minimum of 60% performance. Each team member has a written score of the same.

The semester ends with a practical assignment. The final result will be evaluated according to the following schedule:

0–59% failed (1)

60–66% satisfactory (2) 67–75% average (3)

76–84% good (4)

85–100% excellent (5)

Compulsory readings:

I. Szűcs (2017): Slide of lectures and exercises, 2017.

Jack R. Meredith – Samuel J. Mantel. Jr. (2009): Project management – A Managerial Approach, Seventh edition, USA, John Wiley & Sons, Inc. ISBN-13 978-0-470-22621-6

Recommended readings:

M. C. Thomsett (1990): The Little Black Book of Project Management, AMACOM, 1990.

J. M. Nicholas – H. Steyn (2012): Project Management for Engineering, Business and Technology fourth edition, 2 Park Square, Milton Park, Abingdon, Oxon OX14 4RN, ISBN: 978–0–08–096704–2

Week	Topics
1.	Lecture: Course introduction, Theoretical background of
	Project Management: definitions, project types, project
	phases, PCM, project resources.
	Seminar: Introductory case studies.
	LO*: The students will understand the PM function and its
	role within organizations.
2.	Lecture: Defining and planning the project.
	Seminar: Project planning case studies.
	LO. The students will understand how features are about
	the inner structure of projects.
3.	Lecture: Project Planning I.: project idea, project proposal,
	project plan; Feasibility Study (Brainstorming; SWOT
	analysis)
	Seminar: SWOT case studies.
	LO. Students gain knowledge about the theoretical
	background and the basic methods of project planning.

4.	Lecture: Project Planning II.: Logical Framework
	Approach (LFA); Situation analysis, Problem exploration;
	Objective analysis, target system strategy creation
	(problem tree, target group, objective tree, stakeholder
	analysis)
	Seminar: Log frame exercises.
	LO: Students gain knowledge about the theoretical
	background and the basic methods of project planning.
5.	Lecture: Project Planning III.: Logical Framework Matrix
	(LFM), planning: activities, time schedule, resource, and
	cost; Gantt diagram, network planning/technique.
	Seminar: Gantt chart exercises.
	LO: Students gain knowledge about the theoretical
	background and the basic methods of project planning.
6.	Lecture: Project Planning IV .: cost planning, project risk,
	and risk management.
	Seminar: Risk management exercises.
	LO: Students gain knowledge about the theoretical
	background and the basic methods of risk management in
	projects.
7.	Lecture: Project organization, project management, PM
	team building, project management.
	Seminar: Exercises, case studies about project
	organization.
	LO: Students gain knowledge about the theoretical
	background and the basic methods of project organization.
8.	Lecture: Project communication (levels, forms, guidelines,
	PR), a communication plan for projects.
	Seminar: Project communication exercises
	LO: Students gain knowledge about the theoretical
	background and the basic methods of project
	communication.

9.	Lecture: Investment / procurement, tendering, quotations,
	evaluation.
	Seminar: Tendering case studies
	LO: Students gain knowledge about tendering, evaluation
10.	Lecture: Complex economic analysis of investment
	projects (CBA, NPV, IRR, PI, DPP)
	Seminar: Investment indicator exercises
	LO: Students gain knowledge about analysing projects,
	investment indicators.
11.	Lecture: Implementation of projects:
	administration/documentation, quality assurance, contract
	types.
	Seminar: Administration / documentation, contract types
	in practice.
	LO: Students gain knowledge about the theoretical
	background and the techniques of project administration.
12.	Lecture: Closing of the project.
	Seminar: Project closing in practice
	LO: Students gain knowledge about the theoretical
	background and the techniques of closing projects.
13.	Lecture: Dissemination / sustainability.
	Seminar: Project presentation I.
	LO: Students gain knowledge about project presentations.
14.	Lecture: Summary of Project Management.
	Seminar: Project presentation II.
	LO: Students gain knowledge about project presentations.

Subject: Services Marketing

Neptun-code: GT_AGMNE090

Institute: Marketing and Trade

Number of lessons: 0+2 Requirement: Practical course mark Credit: 3 Instructor: Dr. Marietta Kiss

Course goals:

This course aims to provide an up-to-date and comprehensive overview of the services marketing industry, focusing strongly on customer satisfaction, service quality, and customer service. The fundamentals of services marketing presented in a strategic marketing framework; however, the examples of the practical application of concepts help in bridging the gap between theory and practice. Real-world examples feature a wide array of businesses representing a variety of industries: education and health services, financial activities, government, information, leisure and hospitality, professional and business services, transportation and utilities, wholesale and retail trade, and "other services". The course introduces services marketing not only as an essential focus for service firms but also as a source of competitive advantage for companies that market tangible products. The course aims to give students valuable insights and skills to help them understand – and succeed in – today's business environment.

Course content, topics:

The course includes the following topics: New perspectives on marketing in the service economy; Consumer behavior in a service's context; Positioning services in competitive markets; Developing service products: core and supplementary elements; Distributing services through physical and electronic channels; Setting prices and implementing revenue management; Promoting services and educating customers; Designing and managing service processes; Balancing demand and productive capacity; Crafting the service environment; Managing people for service advantage; Managing relationships and building loyalty; Complaint handling and service recovery; Improving service quality and productivity; Striving for service leadership. *Learning methods:*

Lecture presentations (students are provided with lecture slides), class discussions, home learning using the compulsory and recommended readings, case analysis and presentation in groups, and e-learning materials including online assignments/homework with additional exercises to practice.

Assessment:

Course requirements involve the analysis of a chosen case in small groups (4-5 students) at home and presenting the findings in class (using PowerPoint slides) in 15 minutes. The cases are allocated in the first class. In the case of late presentation, the grade will be decreased by 50%. The groups must prepare and submit a hand-out about the presentation (in the form of printed PPT slides) before their presentations. In case of late submission, the grade will be decreased by 10% each day after the deadline.

Besides this, after each class, students are provided with online quiz questions (homework) related to the actual lesson. The questions must be answered online and only once. The deadline for submitting the answers is the next seminar; in case of late submission, scores will be decreased by 10% each day after the deadline. The answers cannot be submitted after this extended deadline.

The midterm exam will contain multiple-choice, true or false, and short essay questions. According to the University's rules, the midterm exam can be retaken only once.

If a student does not fulfil all the requirements above, the signature will be denied. You should note that make-up assignments will not normally be given. The only exception will be a natural disaster, documented serious emergency or illness of the student or immediate family member. In all relevant cases, a physician's confirmation will be required. Make-ups will not be given because the date of the assignment happens to clash with student's travel plans, sports activities, or work schedules. All requests for make-up assignments will need to be thoroughly documented and confirmed by an independent third party.

There is a zero-tolerance cheating policy during this course. Students caught violating the academic honesty policy will face a severe penalty. Any offense will result in a 0 on an assignment or test.

The calculation of the final grade is as follows:

- case presentation + hand-out 10+5%

- homework quizzes 15%

- midterm exam 70%

The final result will be evaluated according to the following schedule:

0–50% failed (1)

51-62%	satisfactory (2)
--------	------------------

63–74% average (3)

75–86% good (4)

87–100% excellent (5)

Compulsory readings:

LOVELOCK, C. H.–WIRTZ, J. (2012): Services Marketing: People, *Technology, Strategy. Pearson, Boston, 7th edition, Global edition Recommended readings:*

BARON, S.-HARRIS, K.-HILTON, T. (2009): Services Marketing: Text and Cases. Palgrave Macmillan, Basingstoke, 3rd edition

HOFFMANN, K. D.–BATESON, J. E. G.–WOOD, E.–KENYON, A. J. (2010): Services Marketing: Concepts, Strategies and Cases. South-Western, Cengage Learning, Andover

Week	Topics
1.	Orientation, Course Overview. How to Prepare a Case
	Presentation? New Perspectives on Marketing in the Service
	Economy
	LO: Students will be able to prepare a case presentation and get
	an insight into the importance of the service economy. Services
	and categories of services are defined, as well as the marketing
	challenges posed by services. Lastly, the services marketing mix
	is introduced.
2.	Consumer Behavior in a Services Context
	LO: Students are introduced to the three-step model of service
	consumption; each step is discussed in detail.
3.	Positioning Services in Competitive Markets
	LO: Basic focus strategies for services, market segmentation,
	targeting, and positioning strategies are introduced.
4.	Developing Service Products: Core and Supplementary
	Elements
	LO: Students are introduced to the topic of planning and
	creating service products, the flower of service model, branding
	issues of service products, and the opportunities of new service
	development.
5.	Distributing Services Through Physical and Electronic Channels
	LO: Distribution in services context, six options for service
	delivery, place and time decisions in case of services, delivery
	of services on the Internet, and distributing services
	internationally are discussed.

6.	Setting Prices and Implementing Revenue Management
	LO: Students get some knowledge about the challenges and
	objectives of service pricing, the pricing tripod model, the
	basics of revenue management, and the ethical concerns of
	service pricing.
7.	Promoting Services and Educating Customers
	LO: Students are introduced to the role and challenges of
	marketing communications in case of services, the marketing
	communications planning and marketing communications mix
	for services.
8.	Designing and Managing Service Processes. Balancing Demand
	and Productive Capacity
	LO: Students will know service process management tools,
	namely flowcharting and blueprinting, they are introduced to
	some process redesign questions and the topic of customers as
	co-producers, including self-service technologies.
	Consequences and possible solutions of fluctuating demand for
	services are discussed, including managing capacity and
	demand, queuing systems, and reservations.
9.	Crafting the Service Environment
	LO: First, students get an insight into the purpose of service
	environments and customer reactions to those environments,
	then dimensions of service environment are discussed.
10.	Managing People for Service Advantage
	LO: Students will know why service employees are crucially
	important, they are introduced to the cycles of failure,
	mediocrity, and success, and the importance of and relationship
	with human resource management in case of services.
11.	Managing Relationships and Building Loyalty
	LO: Students understand why customer loyalty is important,
	then managing customer-firm relationships is discussed.
	Loyalty building and customer defection reducing strategies as
	well as CRM strategies are also discussed.

12.	Complaint Handling and Service Recovery
	LO: Students understand customer complaining behavior,
	customer responses to and principles of effective service
	recovery, service guarantees, and managing abusive and
	opportunistic customer behavior.
13.	Improving Service Quality and Productivity
	LO: Service quality is defined, GAP model and other
	possibilities for measuring and improving service quality (e.g.,
	Servqual model) are discussed.
14.	Striving for Service Leadership
	LO: The following topics are discussed: service-profit chain,
	integrating marketing, operations, and human resources;
	creating a leading service organization; and leadership, culture,
	and climate in service organizations.