



1. Subject name	Trade, Financial, Accounting Techniques				
2. Subject name in Hungarian	Kereskedelmi, pénzügyi és számviteli technikák				
3. Code	BMEKOKKM138	4. Evaluation type	exam grade	5. Credits	3
6. Weekly contact hours	1 (4) Lecture	1 (5) Practice	1 (5) Lab		
7. Curriculum	Transportation Engineering MSc (K) Logistics Engineering MSc (L)	8. Role	Specialization (sp) at Transportation Engineering MSc (K) Specialization (sp) at Logistics Engineering MSc (L)		
9. Working hours for fulfilling the requirements of the subject					90
Contact hours	42	Preparation for seminars	8	Homework	0
Reading written materials	16	Midterm preparation	12	Exam preparation	12
10. Department	Department of Transport Technology and Economics				
11. Responsible lecturer	Dr. Mészáros Ferenc				
12. Lecturers	Dr. Mészáros Ferenc				
13. Prerequisites					
14. Description of lectures					
The aspects of foreign trade transportation: foreign economic theories, regulatory framework, structure, elements, creation and implementation of the foreign trade contract. Foreign trade payment methods, the role of the forwarder. Banking operations, assets, securities required for carrying out transport services. Role and function of the stock markets. Elements of the accounting system of transport companies, basic rules. Accounting rules, operations. Types and elements of Reports.					
15. Description of practices					
Solving financing and accounting tasks of freight forwarding.					
16. Description of laboratory practices					
Elaboration of seminar tasks on computer.					
17. Learning outcomes					
A. Knowledge <ul style="list-style-type: none">the student is familiar with the rules of internal and external trade in freight forwarding, the macro-financial framework for companies and the basic accounting rules. B. Skills <ul style="list-style-type: none">the student is able to select the appropriate commercial solutions, recognizes the opportunities offered by financial transactions, and interprets the outputs of the corporate accounting system. C. Attitudes <ul style="list-style-type: none">the student strives for completeness in the acquisition of knowledge, co-operates with the teacher and other students, is open to new and innovative ideas, researches, and uses information technology and computing tools for its work. D. Autonomy and Responsibility <ul style="list-style-type: none">the student makes responsible decisions in the preparation and proceeding of commercial transactions, asks for professional opinions of others in its work, and manages the challenges responsibly.					
18. Requirements, way to determine a grade (obtain a signature)					
Requirements for signature: fulfilment of three midterms. There is a written examination at the end of the semester. Weights of requirements in final mark: average of midterms (50%), verbal examination (50%).					
19. Opportunity for repeat/retake and delayed completion					
There are retakes from each midterms, they can be delayed completed till end of delayed completion period.					
20. Learning materials					

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- Bokor, Zoltán; Mészáros, Ferenc; Batta, Gábor (2016) Introduction to Finance (in Hungarian). Course book, BME Dept. of Transport Technology and Economics
 - Bokor, Zoltán; Csarejs, Angelika (2016) Introduction to Accounting (in Hungarian). Course book, BME Dept. of Transport Technology and Economics
 - Bokor, Zoltán (2010) Introduction to Foreign Trade (in Hungarian). Course book, BME Dept. of Transport Technology and Economics
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Effective date	10 October 2019	This Subject Datasheet is valid for	Inactive courses
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