**Course Syllabus**

|  |  |
| --- | --- |
| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Accounting |
| Level | Bachelor |
| Program of study | Accounting and Management Information Systems |

|  |  |
| --- | --- |
| Course | **Basis of Accounting I** |
| Code | C.C.1.1.03 |
| Year of study (semester) | I (I) |
| Number of hours | 56 |
| Number of credits | 5 |
| Professor | Prof. Ph.D. Mariana MAN |

|  |  |
| --- | --- |
| **No.** | **Topic** |
|  | Accounting - component of the economic information system. |
| 2. | The subject of accounting. Patrimonial asset and passive structures. Expenses, revenue and financial results. |
| 3. | The accounting method. Procedures of the accounting method.  Procedures specific to the accounting method: account, check balance, balance sheet. |
| 4. | Account and double entry. Accounting analysis. Article and accounting formula. |
| 5. | The role, economic content and functionality of the main accounts in the general accounts plan. |