**Course Syllabus**

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

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| Course | **Financial Accounting II** |
| Code | C.C.2.2.09 |
| Year of study (semester) | II (IV) |
| Number of hours | 56 |
| Number of credits | 5 |
| Professor | Prof. Ph.D. Mariana MAN |

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| **No.** | **Topic** |
|  | Settlement accounting with state budget; VAT accounting; settlement accounting within the group of companies; accounting for borrowers and various creditors. |
|  2. | Accounting for loans and debt assimilated to capital. |
|  3. | Accounting for depreciation, adjustments, provisions and subsidies. |
|  4. | Accounting for expenditure. |
|  5. | Accounting for revenue. |
|  6 | Preliminary work on preparing the annual financial statements |
|  7. | Annual financial statements. Balance Sheet, Profit and Loss Account, Statement of changes in equity, State of Treasury Flows. |