**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 | **Basis of Accounting II** |
| Code | C.C.1.2.11 |
| Year of study (semester) | I (II) |
| Number of hours | 56 |
| Number of credits | 5 |
| Professor | Prof. Ph.D. Mariana MAN |

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| **No.** | **Topic** |
|  | Documentation in accounting. |
| 2. | Evaluation of heritage in accounting. |
| 3. | Economic calculation in accounting. |
| 4. | Inventory of heritage in accounting. |
| 5. | Balance of verification (the balance of the accounting records): accounting-specific process. |
| 6. | Annual financial statements: role, importance, structure, functions. |
| 7. | Structural Management and Functional Accounting Management: accounting registers, accounting forms etc. |