**Course Syllabus**

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

|  |  |
| --- | --- |
| Course | **Financial Accounting I** |
| Code | C.C.2.1.02 |
| Year of study (semester) | II (III) |
| Number of hours | 56 |
| Number of credits | 6 |
| Professor | Prof. Ph.D. Mariana MAN |

|  |  |
| --- | --- |
| **No.** | **Topic** |
|  | Organization of financial accounting in Romania. |
| 2. | Equity accounting. |
| 3. | Accounting for fixed assets. |
| 4. | Stock and production accounting in progress. |
| 5. | Accounting for cash holdings in banks and cash accounts |
| 6 | Accounting for short-term financial investments |
| 7. | Accounting for settlements in commercial operations; |
| 8. | Accounting for staff settlements, social security and social protection. |