**Course Syllabus**

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| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Accounting |
| Level | Bachelor |
| Program of study | **Economics of trade, tourism and services** |

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| Course | **Fundamentals of accounting** |
| Code | C.G.1.2.11 |
| Year of study (semester) | I (I) |
| Number of hours | 56 |
| Number of credits | 5 |
| Professor | Prof. Ph.D. Mariana MAN |

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| **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. |