**Course Syllabus**

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| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Finance |
| Level | Bachelor |
| Program of study | Finance and Banking |

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| Course | **C.B.2.1.04-Financial Accounting** |
| Code | C.B.2.1.04 |
| Year of study (semester) | II (III) |
| Number of hours | 56 |
| Number of credits | 5 |
| Professor | Prof. Ph.D. Mariana MAN |

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| **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 settlements in commercial operations; |
| 7. | Accounting for staff settlements, social security and social protection. |
| 8. | Financial statements for synthesis and reporting: Balance sheet and profit and loss account. |