**Course Syllabus**

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

|  |  |
| --- | --- |
| 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 |

|  |  |
| --- | --- |
| **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. |