**Course Syllabus**

|  |  |
| --- | --- |
| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Accounting |
| Level | Master |
| Program of study | **Accounting and Audit** |

|  |  |
| --- | --- |
| Course | **Accounting Theory and Financial Reporting** |
| Code | SC.CA.O.1.03 |
| Year of study (semester) | I (I) |
| Number of hours | 42 |
| Number of credits | 7 |
| Professor | Prof. Ph.D. Mariana MAN |

|  |  |
| --- | --- |
| **No.** | **Topic** |
|  | The place and role of accounting in the economic information system; the object and method of accounting |
| 2. | Accounting theory and general principles of accounting |
| 3. | Accounting for fixed assets and current assets |
| 4. | Equity and debt accounting |
| 5. | Balance sheet: content, structure, preparation, analysis |
| 6. | Profit and loss account: content, structure, preparation, analysis |
| 7. | Cash flow statement. Accounting policies and explanatory notes |
| 8. | Consolidated financial statements |
| 9. | Non-financial reporting accounting technologies |