**Course Syllabus**

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

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| 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 |

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| **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 |