**Course Syllabus**

|  |  |
| --- | --- |
| Institution | University of Petroşani |
| Faculty | Sciences |
| Field of study | Accounting |
| Level | Bachelor |
| Program of study | Accounting and Management Information Systems |

|  |  |
| --- | --- |
| Course | **Basis of Accounting II** |
| Code | C.C.1.2.11 |
| Year of study (semester) | I (II) |
| Number of hours | 56 |
| Number of credits | 5 |
| Professor | Prof. Ph.D. Mariana MAN |

|  |  |
| --- | --- |
| **No.** | **Topic** |
|  | Documentation in accounting. |
|  2. | Evaluation of heritage in accounting. |
|  3. | Economic calculation in accounting. |
|  4. | Inventory of heritage in accounting. |
|  5. | Balance of verification (the balance of the accounting records): accounting-specific process. |
|  6. | Annual financial statements: role, importance, structure, functions. |
|  7. | Structural Management and Functional Accounting Management: accounting registers, accounting forms etc. |