**Course Syllabus**

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

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| Course | **Public accounting** |
| Code |  C.C.3.2.09 |
| Year of study (semester) | III |
| Number of hours | 56 |
| Number of credits | 4 |
| Professor | Assoc. Prof. Ph.D. CIUREA Maria |

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| **No.** | **Topic** |
|  | Particularities of the organization and management of accounting in public institutions |
|  | The specificity of the budgetary process in public institutions |
|  | Accounting for budget financing of public institutions |
|  | Capital Accounting at Public Institutions |
|  | Fixed asset accounting |
|  | Stock Accounting |
|  | Liability and claims accounting (Third-party accounting) |
|  | Treasury Accounting |
|  | Accounting for expenditures, revenues and financing |
|  | Financial statements at public institutions |