**Course Syllabus**

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

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| Course | Accounting for Credit Institutions |
| Code | C.B.3.1.01 |
| Year of study (semester) | III (V) |
| Number of hours | 56 |
| Number of credits | 5 |
| Professor | Assoc. Prof., Ph.D. RĂSCOLEAN Ilie |

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| **No.** | **Topic** |
|  | Organization of accounting within credit institutions |
|  | Accounting for receipts and payments |
|  | Accountability of loans, credits and deposits of credit institutions |
|  | Accounting for transactions in debtors, creditors and inventories |
|  | Accounting for fixed assets |
|  | Equity accounting |
|  | Expenditure accounting |
|  | Revenue accounting |