



Short Program of Course:

Academic Year: 2021 – 2022

**FINANCIAL ACCOUNTING**

"Agricultural Business Management"  
2-year Vocational Programme (120 ECTS)

Type of activity	hours
Lectures:	45
Seminars:	30
Exercises:	
Laboratory:	
Fieldwork practice:	
Clinical practice:	
Sportive practice:	

Credits:	6
Discipline:	B

Total workload	6	x 25	=	150
Class workload:				75
Individual workload:				75

Code:	
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Description of Course

1 Financial accounting and its environment

2 Basic concepts of financial accounting

3 Income and expenditure statement

4 Balance sheet

5 Cash flow

6 Dual registration system

<b>7</b>	Accounting system and settlement of accounts
<b>8</b>	Short-Term Assets
<b>9</b>	Long-Term Assets Test
<b>10</b>	Current liabilities
<b>11</b>	Non-current liabilities
<b>12</b>	Course assignments
<b>13</b>	Share capital
<b>14</b>	Analysis of financial statements
<b>15</b>	Bank Statements