



# *The Hebrew University of Jerusalem*

## *Syllabus*

### *Financial Instruments - 55365*

*Last update 13-01-2024*

*HU Credits: 6*

*Degree/Cycle: 1st degree (Bachelor)*

*Responsible Department: Accounting*

*Academic year: 0*

*Semester: 1st Semester*

*Teaching Languages: Hebrew*

*Campus: Mt. Scopus*

*Course/Module Coordinator: Hodaya Miriam Shana, CPA*

*Coordinator Email: [Hodaya.shana@mail.huji.ac.il](mailto:Hodaya.shana@mail.huji.ac.il)*

*Coordinator Office Hours: Will be determined at the beginning of the semester with the other lecturers.*

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Teaching Staff:

Mr. Roy Noam Ben Ari,  
Hodaya Miriam Shana,  
Ms. shaked cohen,  
Ms. maayan rozanov

Course/Module description:

To provide knowledge, thinking tools and technical ability on special issues in financial statements: How to report the effects of various financial instruments (IFRS 9 IAS 32), Extinguishing Financial Liabilities with Equity Instruments (IFRIC 19), Service Concession Arrangements (IFRIC 12) and other topics in financial accounting that may be taught as needed and in coordination with various financial courses.

Course/Module aims:

The purpose of the course is to develop the appropriate way in submitting financial statements. Emphasis will be put on the overall systemic view of accounting as an information system designed for decision-making and on the analytical capabilities and mindset required from accountants.

Learning outcomes - On successful completion of this module, students should be able to:

1. The student will understand the manner of the accounting treatment of various financial instruments.
2. The student will understand the manner of the accounting treatment of Extinguishing Financial Liabilities with Equity Instruments.
3. The student will understand the manner of the accounting treatment in concession arrangements for the provision of a service.

Attendance requirements(%):

80%

Teaching arrangement and method of instruction: The course consists of lectures and exercises. In the lectures, the lecturer will discuss issues and specific accounting rules that require understanding and we will develop a proper mindset. Throughout the exercises we will expand the scope of the topics discussed in lectures and we will solve specific problems arising from the exercises given to the students.

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Course/Module Content:

1. Financial Instruments (IFRS 9, IAS 32).
2. Extinguishing Financial Liabilities with Equity Instruments (IFRIC 19).
3. Service Concession Arrangements (IFRIC 12).

Required Reading:

*International Financial Reporting Standards and International Accounting Standards.*

Additional Reading Material:

*New Financial Accounting: IFRS 2020, Shlomi Shuv and Yevgeni Ostrovski, 2018.*

Grading Scheme:

*Written / Oral / Practical Exam 100 %*

Additional information: