

The Hebrew University of Jerusalem

Syllabus

Consolidated Financial Statements B - 55405

Last update 26-07-2021

HU Credits: 5

Degree/Cycle: 1st degree (Bachelor)

Responsible Department: Accounting

Academic year: 0

Semester: 2nd Semester

Teaching Languages: Hebrew

Campus: Mt. Scopus

Course/Module Coordinator: S. Dauber

Coordinator Email: daub@mscc.huji.ac.il

Coordinator Office Hours: Tuesday 13: 30-14: 30 by appointment

Teaching Staff:

Shlomo Dauber

Course/Module description:

The course deals with advanced issues relating to the equity method. The course also includes a comprehensive review of the underlying accounting concepts in the preparation of consolidated financial statements

Course/Module aims:

The purpose of the accounting course curriculum is to equip its students with knowledge, conceptual tools and technical ability required as an accountant. Major emphasis will be placed on developing reading ability and self-thinking in the field of accounting.

In order to achieve objectives which will be integrated into the lectures and exercises self-reading material: Opinion Statements and accounting standards in the country and abroad in Hebrew and English, as well as readings on accounting theory which will also serve as a topic for discussion in class.

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

Students will be able Implement the equity method and will acquire a basic understanding regarding consolidated financial statements.

Attendance requirements(%):

None

Teaching arrangement and method of instruction: Frontal lectures and practice

Course/Module Content:

See syllabus on the course website

Required Reading:

See syllabus on the course website

Additional Reading Material:

See syllabus on the course website

Grading Scheme:

Additional information:

None