



The Hebrew University of Jerusalem

Syllabus

Financial Accounting B - 55737

Last update 01-11-2019

HU Credits: 6

Degree/Cycle: 1st degree (Bachelor)

Responsible Department: Accounting

Academic year: 0

Semester: 1st and/or 2nd Semester

Teaching Languages: Hebrew

Campus: Mt. Scopus

Course/Module Coordinator: Ilan Tzioni

Coordinator Email: ilanz@isa.gov.il

Coordinator Office Hours: According to demand

Teaching Staff:

Ilan Tzioni
Adva Elbaz

Course/Module description:

*This course involves learning 5 international accounting standards as follows:
IAS 20: Accounting for Government Grants and Disclosure of Government Assistance.*

IAS 38: Intangible Assets.

IFRS 5: Non-current Assets Held for Sale and Discontinued Operations.

IAS 12: Income Taxes.

IAS 7: Cash Flow Statements.

Course/Module aims:

To provide knowledge of International accounting standards, their actual implementation and demonstration of this in practice, in financial statements of public companies and in the capital market.

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

Understanding the accounting treatment determined in the accounting standards that will be learned during the course.

The ability to identify accounting treatment of financial statements of public companies and recognition of issues from practice and capital market.

Attendance requirements(%):

No

Teaching arrangement and method of instruction: Frontal lectures and practical exercise.

Course/Module Content:

- 1. Accounting for Government Grants and Disclosure of Government Assistance.*
- 2. Intangible Assets.*
- 3. Non-current Assets Held for Sale and Discontinued Operations.*
- 4. Income Taxes.*
- 5. Cash Flow Statements.*

Required Reading:

IAS 20: Accounting for Government Grants and Disclosure of Government Assistance.

IAS 38: Intangible Assets.

IFRS 5: Non-current Assets Held for Sale and Discontinued Operations.

IAS 12: Income Taxes.

IAS 7: Cash Flow Statements.

Additional Reading Material:

1. New financial accounting: IFRS 2020, Shlomi shuv, Yevgeni Ostrovsky, 2018, (unit a, b).

Course/Module evaluation:

End of year written/oral examination 100 %

Presentation 0 %

Participation in Tutorials 0 %

Project work 0 %

Assignments 0 %

Reports 0 %

Research project 0 %

Quizzes 0 %

Other 0 %

Additional information:

No additional information