



The Hebrew University of Jerusalem

Syllabus

Introduction to Financial Accounting - 55902

Last update 21-10-2021

HU Credits: 3

Degree/Cycle: 2nd degree (Master)

Responsible Department: Accounting

Academic year: 0

Semester: 1st and/or 2nd Semester

Teaching Languages: English and Hebrew

Campus: Mt. Scopus

Course/Module Coordinator: Dr. Keren Bar-Hava

Coordinator Email: kbarhava@huji.ac.il

Coordinator Office Hours: By appointment

Teaching Staff:

Dr. Elyashiv Wiedman,
Dr. Benjamin Segal,
Itamar Ben-Meir,
Dr. Keren Bar-Hava

Course/Module description:

The purpose of this course is to introduce the concepts, vocabulary, procedures and uses of financial accounting.

Course/Module aims:

The course emphasizes understanding the processes and procedures of financial statements and their interpretation.

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

Become informed users of financial statement information

Attendance requirements(%):

80

Teaching arrangement and method of instruction: Lectures and discussion of problems

Course/Module Content:

See details in syllabus on course website.

The Accounting Process

Balance Sheet and Income Statement Concepts

Statement of Cash Flows

Quality of Earnings and Critical Accounting Analysis

Ratio Analysis

Receivables and Revenue Recognition

Inventories

Long-lived Assets

Long-term Liabilities

Shareholders' Equity

Required Reading:

See details in syllabus on course website.

Additional Reading Material:

See details in syllabus on course website.

Course/Module evaluation:

End of year written/oral examination 80 %

Presentation 0 %

Participation in Tutorials 0 %

Project work 0 %

Assignments 0 %

Reports 0 %

Research project 0 %

Quizzes 20 %

Other 0 %

Additional information:

The above information serves as a general indication. See syllabus on course website for finalized details.

For section 1 (fall semester) there is one min-exam at the middle of the semester in addition to the final exam at the end of the semester.