



آغا خان یونیورسٹی ایگزامینیشن بورڈ
AGA KHAN UNIVERSITY EXAMINATION BOARD

Teaching and Learning Resources for Grade IX Principles of Accounting

Recommended Key Textbook:

M.A Ghani, V. (2007-08). *Principles of Accounting, Principles & Practices*.
Pak Imperial Book Depot Lahore.

Frankwood and Alan Sangster (2016). *Business Accounting (ninth or thirteenth edition)*
Harlow, England Pearson, 2016.

Recommended Key Practice book:

Syed Iftikhar Ali, V. (2015-16). *Commerce Accounting, XI-XII (4S series)*.
Petiwala Book Depot Karachi.

Additional Recommended Resource Material				
Topic No.	Topic	Reference Book	Topic in the Reference Book	Website
1.	Introduction to Accounting	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices</i> . Pak Imperial Book Depot Lahore.	Chapter 1: Introduction Chapter 2: Accounting Principles and Accounting Equation Chapter 3: Nature of Accounts and Rules of Debit and Credit	http://study.com/academy/lesson/what-is-accounting-purpose-importance-relationship-to-business.html

Topic No.	Topic	Reference Book	Topic in the Reference Book	Website
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 1: Introduction to double entry bookkeeping Part 2: The Financial Statements of Sole Traders	http://www.peoi.org/Courses/Coursesen/ac/fram1.html https://www.accountingcoach.com/terms
		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XI (4S series)</i> . Petiwala Book Depot Karachi.	Chapter 1: Introduction to Accounting Chapter 2: Classification of Accounting and Accounting Equation	https://www.accountingcoach.com/blog/accounting-principles-assumptions
2.	Accounting Cycle	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices</i> . Pak Imperial Book Depot Lahore.	Chapter 4: Journal Chapter 5: Ledger	https://www.accountingcoach.com/blog/accounting-cycle
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 1: Introduction to double entry bookkeeping Part 2: The Financial Statements of Sole Traders	http://opentuition.com/fia/ma1/the-use-of-ledgers-and-prime-entry-records/
		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XI (4S series)</i> . Petiwala Book Depot Karachi.	Chapter 3: Journalizing Chapter 4: Ledger Posting and Trial Balance Chapter 12: Financial Statements	https://www.youtube.com/watch?v=4xvMR3fzxM4

Topic No.	Topic	Reference Book	Topic in the Reference Book	Website
3.	Books of Prime Entry/ Books of Original Entry	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices.</i> Pak Imperial Book Depot Lahore.	Chapter 8: Subdivision of Journal – Cash Book	http://booksoforiginalentry.blogspot.com/
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 3: Books of Original Entry	https://www.casrilanka.com/casl/images/stories/sab/year1_semester1_part_time/fundamentals_of_financial_accounting/books_of_prime_entry.pdf
		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XI (4S series).</i> Petiwala Book Depot Karachi.	Chapter 5: Cash Book Chapter 6: Petty cash Book	http://www.accounting-world.com/2012/08/books-of-original-entries-journals.html
4.	Special Journal and Control Accounts	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices.</i> Pak Imperial Book Depot Lahore.	Chapter 9: Subdivision of Journal – other Subsidiary books	https://www.cliffsnotes.com/study-guides/accounting/accounting-principles-i/subsidiary-ledgers-and-special-journals/special-journals
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 3: Books of Original Entry	http://higheredbcs.wiley.com/legacy/college/kimmel/0470377852/appendixxtbk/appe_e01-e26.pdf

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		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XI (4S series)</i> . Petiwala Book Depot Karachi.	Chapter 7: Purchase Journal and Purchase Return and Allowance Journal Chapter 8: Sales Journal and Sales Return and Allowance Journal	http://highereduc.wiley.com/legacy/college/kieso/0470374942/gate/Expanded_Discussions/Ch03_Expanded_Discussion_Special_Journals/special_journals.html
5.	Depreciation and Bad Debts	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices</i> . Pak Imperial Book Depot Lahore.	Chapter 12: Provision for Bad Debts and Discounts Chapter 25: Depreciation	http://accounting-simplified.com/financial/fixed-assets/depreciation-methods/ https://www.accountingcoach.com/blog/what-is-bad-debts-expense
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 4: Adjustments for Financial Statements	https://www.accountingtools.com/articles/what-is-the-accounting-entry-for-depreciation.html http://accountinginfo.com/study/depreciation-01.htm http://accountingexplained.com/financial/receivables/bad-debts

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		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XII (4S series)</i> . Petiwala Book Depot Karachi.	Chapter 2: Depreciation	https://www.accountingcoach.com/depreciation/explanation https://www.youtube.com/watch?v=E1q8o2jXjsM http://accounting-simplified.com/accounting-for-doubtful-debts.html https://www.accountingcoach.com/accounts-receivable-and-bad-debts-expense/explanation

Websites which have information regarding various accounting topics and different e-books

- <http://www.freebookcentre.net/business-books-download/Principles-of-Accountancy.html>
- <http://bookboon.com/en/accounting-ebooks>
- <https://www.accountingtools.com/books-by-title/>
- <https://www.icaew.com/library/library-collection/ebooks/accounting>
- <https://www.iasplus.com/en/binary/fs/iaschk01.pdf>
- http://revision.peterhouse.co.zw/accounting/A%20Level%20Accounting/C-other%20useful%20resources.ppt,video/A_AS_IAS_Booklet.pdf
- http://www.pwc.com/gx/en/ifrs-reporting/pdf/pocket_guide_2010_final.pdf

Note: This resource list has been prepared primarily for teachers. While it can be shared with students, students should not be required to buy multiple books. Schools are encouraged to stock these books in the library. Moreover, these are only suggestions which have been compiled for the ease of teachers and students; schools are encouraged to use other resources for teaching and learning as well, as long as they are in line with the student learning outcomes (SLOs) mentioned in AKU-EB syllabi. Unless specified, AKU-EB does not endorse any of these books or websites. You are advised to use an ad-blocker while accessing the websites. In case any website is not functional for any reason, you may inform us at examination.board@aku.edu for an alternative or search material via any search engine. If you have any query, please contact us via email.



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Teaching and Learning Resources for Grade X Principles of Accounting

Recommended Key Textbook:

M.A Ghani, V. (2007-08). *Principles of Accounting, Principles & Practices*.
Pak Imperial Book Depot Lahore.

Frankwood and Alan Sangster (2016). *Business Accounting (ninth or thirteenth edition)*
Harlow, England Pearson, 2016.

Recommended Key Practice book:

Syed Iftikhar Ali, V. (2015-16). *Commerce Accounting, XI-XII (4S series)*.
Petiwala Book Depot Karachi.

Additional Recommended Resource Material				
Topic No.	Topic	Reference Book	Topic in the Reference Book	Website
6.	Depreciation and Bad Debts	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices</i> . Pak Imperial Book Depot Lahore.	Chapter 12: Provision for Bad Debts and Discounts Chapter 25: Depreciation	http://accounting-simplified.com/financial/fixed-assets/depreciation-methods/ https://www.accountingcoach.com/blog/what-is-bad-debts-expense

Topic No.	Topic	Reference Book	Topic in the Reference Book	Website
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 4: Adjustments for Financial Statements	https://www.accountingtools.com/articles/what-is-the-accounting-entry-for-depreciation.html http://accountinginfo.com/study/depreciation-01.htm http://accountingexplained.com/financial/receivables/bad-debts
		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XII (4S series)</i> . Petiwala Book Depot Karachi.	Chapter 2: Depreciation	https://www.accountingcoach.com/depreciation/explanation http://accounting-simplified.com/accounting-for-doubtful-debts.html https://www.accountingcoach.com/accounts-receivable-and-bad-debts-expense/explanation

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7.	Financial Statements	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices</i> . Pak Imperial Book Depot Lahore.	Chapter 10: Final Accounts	https://www.accountingtools.com/articles/2017/5/10/financial-statements https://www.thebalance.com/prepare-the-financial-statements-393008 https://www.bizfilings.com/toolkit/research-topics/finance/preparing-financial-statements
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 2: The Financial Statements of Sole Traders	http://accounting-simplified.com/financial/statements/types.html http://www.myaccountingcourse.com/accounting-cycle/financial-statement-preparation
		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XI (4S series)</i> . Petiwala Book Depot Karachi.	Chapter 12: Financial Statement	https://www.wiziq.com/tests/financial-statements

Topic No.	Topic	Reference Book	Topic in the Reference Book	Website
				https://www.accountingcoach.com/financial-statements/quiz https://brainmass.com/business/financial-statements/balance-sheet-income-statement-practice-questions-401202
8.	Accounting for Incomplete Records/ Single Entry	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices</i> . Pak Imperial Book Depot Lahore.	Chapter 20: Accounts from Incomplete Records	http://s-pgallery.blogspot.com/2010/11/single-entry-systemaccounts-from.html
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 5: Special Accounting Procedures Single Entry and Incomplete Records	http://www.accaglobal.com/pk/en/student/exam-support-resources/fundamentals-exams-study-resources/f3/technical-articles/incomplete-records.html
		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XII (4S series)</i> . Petiwala Book Depot Karachi.	Chapter 1: Single Entry or Incomplete Records	https://www.scribd.com/doc/50037896/Accounting-for-Single-entry-and-Incomplete-records
9.	Correction of Errors	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices</i> . Pak Imperial Book Depot Lahore.	Chapter 15: Rectification of Error	http://www.svtuition.org/2010/07/how-to-rectify-errors.html http://www.zeepedia.com/read.php?rectification_of_error_financial_accounting&b=23&c=28

Topic No.	Topic	Reference Book	Topic in the Reference Book	Website
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 4: Adjustments for Financial Statements Errors not Affecting Trial Balance Agreement Suspense Accounts and Errors	http://accountlearning.blogspot.com/2010/07/rectification-of-accounting-errors-and.html
		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XI (4S series)</i> . Petiwala Book Depot Karachi.	Chapter 10: Correction of Error	http://www.jbsclasses.com/q2a_link/index.php?qa=Class+XI&qa_1=rectification-of-errors http://www.jbsclasses.com/q2a_link/index.php?qa=Class+XI&qa_1=rectification-of-errors
10.	Accounting for Non-Profit Organisations (N.P.O)	M.A Ghani, V. (2007-08). <i>Principles of Accounting, Principles & Practices</i> . Pak Imperial Book Depot Lahore.	Chapter 19: Accounting for Non-Trading Concerns	https://www.accountingcoach.com/nonprofit-accounting/explanation http://www.nonprofitaccountingbasics.org/accounting-bookkeeping/accounting-101
		Frankwood and Alan Sangster (2016). <i>Business Accounting (ninth or thirteenth edition)</i> Harlow, England Pearson, 2016.	Part 5: Special Accounting Procedures Receipts and Payments accounts, Income and Expenditure account	http://www.accounting-world.com/2013/01/accounts-of-non-profit-organizations.html http://www.books.mec.biz/tmp/books/UMJNSZSPEGB2QJ45RC42.pdf

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		For practice questions and exercises Syed Iftikhar Ali, V. (2015-16). <i>Commerce Accounting, XII (4S series).</i> Petiwala Book Depot Karachi.	Chapter 4: Accounting for Non-profit Business Organization	http://www.ncall.org/wp-content/uploads/2015/04/Guide_to_Basic_Bookkeeping_for_Nonprofits.PDF

Websites which have information regarding various accounting topics and different e-books

- <http://www.freebookcentre.net/business-books-download/Principles-of-Accountancy.html>
- <http://bookboon.com/en/accounting-ebooks>
- <https://www.accountingtools.com/books-by-title/>
- <https://www.icaew.com/library/library-collection/ebooks/accounting>
- <https://www.iasplus.com/en/binary/fs/iaschk01.pdf>
- http://revision.peterhouse.co.zw/accounting/A%20Level%20Accounting/C-other%20useful%20resources.ppt.video/A_AS_IAS_Booklet.pdf
- http://www.pwc.com/gx/en/ifrs-reporting/pdf/pocket_guide_2010_final.pdf

Note: This resource list has been prepared primarily for teachers. While it can be shared with students, students should not be required to buy multiple books. Schools are encouraged to stock these books in the library. Moreover, these are only suggestions which have been compiled for the ease of teachers and students; schools are encouraged to use other resources for teaching and learning as well, as long as they are in line with the student learning outcomes (SLOs) mentioned in AKU-EB syllabi. Unless specified, AKU-EB does not endorse any of these books or websites. You are advised to use an ad-blocker while accessing the websites. In case any website is not functional for any reason, you may inform us at examination.board@aku.edu for an alternative or search material via any search engine. If you have any query, please contact us via email.