

# INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

## CPA (U) SYLLABUS

### RECOMMENDED READING LIST – 2013

#### FINANCIAL ACCOUNTING – PAPER 1

1. Wood Frank & Alan Sangster (2011), Business Accounting, Prentice Hall, Great Britain. 12<sup>th</sup> Edition.
2. Wood Frank & Sheila Robinson (2009), Book Keeping and Accounts, Financial Times Management, Prentice Hall Great Britain. 7<sup>th</sup> Edition.
3. Wood Frank (2008), Business Accounting 1, Financial Times Prentice Hall, Great Britain 11<sup>th</sup> Edition.

#### ECONOMIC ENVIRONMENT – PAPER 2

1. Ddumba-Ssentamu (2005), Basic Economics for East Africa, Concepts, Analysis & Applications, Fountain Publishers, Kampala, Uganda.
2. Hanson J.L. (1997), A Textbook of Economics, Macdonald and Evans publishers, 2<sup>nd</sup> Edition.

#### BUSINESS LAW - PAPER 3

1. Bakibinga D.J (2001), Company Law in Uganda, Fountain Publishers, Kampala, Uganda.
2. Bakibinga D.J (2004), Law of Contract in Uganda, Fountain Publishers Kampala, Uganda.
3. Bakibinga D.J (2007), Partnership Law in Uganda, Professional Books Publishers, Kampala, Uganda. 2<sup>nd</sup> Edition.
4. Bakibinga D.J (2006), Equity & Trusts in Uganda, Professional Books Publishers, Kampala, Uganda. 2<sup>nd</sup> Edition.
5. Ogola John Joseph (2011), Business Law, Focus Publications Ltd, Nairobi, Kenya.
6. Government of Uganda (2006), Employment Act, Government of Uganda. Kampala, Uganda.

## **BUSINESS MANAGEMENT AND COMPUTING – PAPER 4**

1. Bocij Paul, Chaffey Dave, Greasley Andrew and Hickie Simon (2008), Business Information Systems, Technology, Development and Management in the E-Business, Prentice Hall. Special Edition.
2. Clifton H.D, Ince D.C & Sutcliffe (2000), Business Information Systems, Prentice Hall.6<sup>th</sup> Edition.
3. Cobham David and Curtis Graham (1998), Business Information Systems, Prentice Hall.6<sup>th</sup> Edition.
4. Cole G. A. (1997), Management Theory & Practice, Book Power Publishers.7<sup>th</sup> Edition.
5. Gilbert D.R, Freeman & Stoner J. A. F (2005), Management, Prentice Hall.6<sup>th</sup> Edition.

## **QUANTITATIVE TECHNIQUES - PAPER 5**

1. Andre Francis (2008), Business Mathematics and Statistics, South Western and Cengage Learning, 6<sup>th</sup> Edition.
2. Bali N.P and Gandhi CP and PN Gupta (2008), A text book Quantitative Techniques, Lami Publications (P) Ltd.
3. T. Lucey (2002), Quantitative Techniques, Book power Publishers,6<sup>th</sup> Edition.
4. Saleemi N.A (2010), Quantitative Techniques Simplified, Saleemi Publications Ltd.

## **MANAGEMENT ACCOUNTING AND FINANCE – PAPER 6**

1. Brigham F. and Scott Besley (2008), Principles of Finance, Thomson Learning Inc.4<sup>th</sup> Edition.
2. Drury Colin (2008), Management and Cost Accounting, International Thomson Business Press. 7<sup>th</sup> Edition.
3. Lucey Terry (2009), Costing, Book Power Publishers. 7<sup>th</sup> Edition.
4. Pandey I. M (2008), Financial Management, Vikas Publishing House. 9<sup>th</sup> Edition.

## **AUDIT THEORY - PAPER 7**

1. Institute of Certified Public Accountants of Uganda (2009), Code of Ethics, Institute of Certified Public Accountants of Uganda.
2. International Federation of Accountants (2012), Handbook of International Auditing, Assurance and Ethics Pronouncements, International Federation of Accountants. United Kingdom.
3. Manasseh Paul (2007), A Textbook of principles of Auditing, McMore Accounting Books. Revised Edition.
4. Millichamp A.H and Taylor John (2008), Auditing, Cengage learning. 10<sup>th</sup> Edition.

## **ADVANCED FINANCIAL ACCOUNTING - PAPER 8**

1. Eliot Barry & Eliot Jamie (2011), Financial Accounting & Reporting, Prentice Hall.12<sup>th</sup> Edition.
2. Gee Paul, Pegler and Spicer (1991), Spicer and Pegler's Book - Keeping and Accounts, Butterworth's Law/HFL.21<sup>st</sup> Edition.
3. Hennie Van Greuning, Scott Darrel and Terblanche Simonet (2011), International Financial Reporting Standards-A practical guide, World Bank Publications.6<sup>th</sup> Edition.
4. IFAC, 2009, Handbook of International Public Sector Accounting Pronouncements, 2009 Ed, IASB, London, UK. 2009 Edition.
5. International Accounting Standards Board (2012), International Financial Reporting Standards, International Accounting Standards Board, United Kingdom.
6. Lewis Richard and Pendrill David (1999), Advanced Financial Accounting, Prentice Hall.6<sup>th</sup> Edition.
7. Rowan Jones & Pendlebury Maurice (2010), Public Sector Accounting, Pearson Education.6<sup>th</sup> Edition.
8. Saleemi N.A (2009), Advanced Accounting, ACME Press Ltd, Nairobi Kenya. East African Edition.
9. Sangster Allan (1997), Workbook of Accounting Standards, Trans-Atlantic Publications. 4<sup>th</sup> Edition.
10. Sutton Tim (2004), Corporate Financial Accounting & Reporting, Prentice Hall, United Kingdom.2<sup>nd</sup> Edition.
11. The Republic of Uganda (2000), The Companies Act, Uganda Printing and Publishing Corporation, Kampala, Uganda.
12. The Republic of Uganda (1997), The Local Government Act, Uganda Printing and Publishing Corporation, Kampala, Uganda.
13. The Republic of Uganda (1998), The Local Government Financial and Accountability Regulations, Uganda Printing and Publishing Corporation, Kampala, Uganda.
14. The Republic of Uganda (2003), The Public Finance and Accountability Act, Uganda Printing and Publishing Corporation, Kampala, Uganda.
15. The Republic of Uganda (2007), The Local Government (Financial and Accounting) Regulations. Uganda Printing and Publishing Corporation, Kampala, Uganda.
16. The Republic of Uganda (2007), The Local Government Financial and Accounting Manual, Uganda Printing and Publishing Corporation, Kampala, Uganda.

## **PROFESSIONAL ETHICS AND VALUES - PAPER 9**

1. Institute of Certified Public Accountants of Uganda (2009), Code of Ethics, Institute of Certified Public Accountants of Uganda, Kampala, Uganda.
2. International Federation of Accountants Council (2006), Code of Ethics for Professional Accountants, International Federation of Accountants Council, United Kingdom.

3. The Government of Uganda, The Leadership Code Act, 2002.
4. The Government of Uganda, The Inspectorate of Government Act, 2002.
5. The Government of Uganda, The Anti-Corruption Act, 2002.
6. Velasquez Manuel V. (2001), Business Ethics, Concepts & Cases, Prentice Hall.5<sup>th</sup> Edition.
7. Weiss Joseph W. (2005), Business Ethics, A Stakeholder Approach & Issues Management Approach, Cengage Learning.4<sup>th</sup> Edition.

## **MANAGEMENT DECISION AND CONTROL – PAPER 10**

1. Arnold John, Hope Tony and Turley Stuart (1996), Accounting for Management Decisions, Prentice Hall, London, UK. 3<sup>rd</sup> Edition.
2. Bhilmani Andrew, Datar S.M., Foster G.and Horngen Charles T. (2005), Cost Accounting Prentice Hall. 12<sup>th</sup> Edition.
3. Drury J.C. (2008), Management and Costing Accounting, Chapman & Hall, London, UK. 7<sup>th</sup> Edition.
4. Lucey T. (2009), Management Accounting, Southwestern Cengage Learning, London, UK.5<sup>th</sup> Edition.

## **TAXATION - PAPER 11**

1. Bahemuka Pius K. (2006), Income Tax in Uganda, The New Vision Printing & Publishing Company Ltd, Kampala Uganda.2nd Edition.
2. Mugume Christine (2006), Managing Taxation in Uganda, MPK Graphics, Kampala, Uganda, 1<sup>st</sup> Edition.
3. The Government of Uganda (2012), The Income Tax Act, Cap 340, Government of Uganda.
4. The Government of Uganda (2012), Value Added Tax, Cap 349, Government of Uganda.
5. The Government of Uganda (2012), Customs & Excise Act, Cap. 335, Government of Uganda.

## **CORPORATE FINANCIAL MANAGEMENT – PAPER 12**

1. Brayshaw R.E, Samuel J.M, and Wilkes F.M (1995), Management of Company Finance, Cengage Learning.6<sup>th</sup> Edition.
2. Brigham E.F and Weston J.F. (1986), Managerial Finance, Saunders College Publishing/Harcourt Brace.8<sup>th</sup> Edition.
3. Chew Donald H and Stern M. Joel (2003), The Revolution in Corporate Finance, Wiley-Blackwell Publishing. 4<sup>th</sup> Edition.
4. Jaffe Jordan, Ross S, and Westerfield R (2008), Corporate Finance, McGraw-Hill/Irwin.9<sup>th</sup> Edition.

## **FINANCIAL REPORTING - PAPER 13**

1. Britton A. and Alexander D. (2004), Financial Reporting, Cengage Learning EMEA.7<sup>th</sup> Edition.
2. Elliot Barry and Elliot J. (2012), Financial Accounting & Reporting, Financial Times Press.15<sup>th</sup> Edition.
3. International Financial Reporting Standards – International Accounting Standards Board, International Accounting Standards Board
4. Handbooks of International Public Sector pronouncements – International Federation of Accountants, International Federation of Accountants
5. Handbook of International Auditing, Assurance and Ethics Pronouncements – IFAC, International Federation of Accountants.
6. 'The Companies Act' Government of Uganda, Government of Uganda.
7. 'The Local Government Act' Government of Uganda, Government of Uganda.
8. 'The Public Finance and Accountability Act', 2003 - Government of Uganda, Government of Uganda.
9. 'The Public Finance and Accountability Regulations', 2003 - Government of Uganda, Government of Uganda.
10. 'The Local Government Financial and Accounting Regulations', 2007 - Government of Uganda, Government of Uganda.

## **BUSINESS POLICY & STRATEGY – PAPER 14**

- 1 Johnson G, Scholes K, and Whittington R (2008) Exploring Corporate Strategy.- Texts and Cases Prentice Hall 8<sup>th</sup> Edition.
- 2 Hunger J.D and T. L. Wheelen (2011) Strategic Management & Business Policy Prentice Hall.13<sup>th</sup> Edition.
- 3 Thomson Arthur and Strickland (2003) Strategic Management – Concepts and Cases McGraw-Hill College.13<sup>th</sup> Edition.

## **AUDITING AND OTHER ASSURANCE SERVICES - PAPER 15**

1. Arens Alvin, Beasley Mark and Elder J. Randall (2011), Auditing and Assurance Services, An Integrated Approach, Prentice Hall, United Kingdom.14<sup>th</sup> Edition.
2. Chambers Andrew (1991), Computer Auditing, Pearson Education.3<sup>rd</sup> Edition.
3. Gray Iain and Manson Stuart (2011), The Audit Process, Principles, Practice and Cases, Cengage Learning EMEA, 5<sup>th</sup> Edition.
4. International Federation of Accountants (2012), Handbook of International Auditing Assurance and Ethics Pronouncements, Butterworth Law, Revised Edition.
5. Millichamp Alan (2002), Auditing, Continuum International Publishing Group, 8<sup>th</sup> Edition.
6. Thornton Grant (1990), Audit Manual, Sweet and Maxwell UK LLP.