



## Reading list 2009–10

### 25 Principles of accounting

The current edition of the subject guide is the 2005 edition. This reading list was last updated in May 2009. Any queries about this reading list should be directed to [externalstudy@lse.ac.uk](mailto:externalstudy@lse.ac.uk).

#### Essential reading

Glautier, M.W.E. and B. Underdown *Accounting Theory and Practice*. (Harlow: Financial Times Prentice Hall, 2001) seventh edition [ISBN 9780273651611].

Those who use any textbooks other than that by Glautier and Underdown (2001) (including if you are using an earlier edition of Glautier and Underdown) should ensure that all topics outlined in the syllabus are covered. In addition, you should ensure that appropriate emphasis is placed on underlying theories and principles, and the ability to explain and interpret accounting information, as well as the preparation of this information.

#### Further reading

McLaney, E. and P. Atrill *Accounting: An Introduction*. (Harlow: Financial Times Prentice Hall, 2008) fourth edition [ISBN 9781405893244].

Those who have problems with double-entry bookkeeping may find it useful to refer to McLaney and Atrill. This text is of general use as a second source of information and examples for most other areas of the course and it also has a companion website.

#### Supplementary reading/resources

These issues are often reported in the press, so this may be done by reading the financial pages of a quality daily, or weekly, newspaper. In addition, specialist publications that are worth reading on a regular basis include *Accountancy*, the official monthly journal of the Institute of Chartered Accountants in England and Wales, and *Accountancy Age* (available online at [www.accountancyage.com](http://www.accountancyage.com)). Journals of other professional accountancy bodies in the UK and elsewhere are also suitable. Press, comment and other information can also be found at [www.accountingweb.co.uk](http://www.accountingweb.co.uk).

#### Reference dictionaries – optional

You may find a dictionary particularly useful when you approach this subject for the first time, as accounting terminology can sometimes cause unnecessary confusion.

Collin, P.H. *Dictionary of Accounting*. (London: Bloomsbury, 2004) third edition [ISBN 9780747569916].

Owen, G. and J. Law *A Dictionary of Accounting*. (Oxford: Oxford Paperbacks, 2005) third edition [ISBN 9780192806277].

Nobes, C. *The Penguin Dictionary of Accounting (Penguin Reference Books)*. (London: Penguin Books, 2002) first edition [ISBN 9780140514889].

#### Making use of the Online library

- To help you read extensively, all External students have free access to the University of London Online library where you will find the full text or an abstract for many of the journal articles listed for this unit.
- The Online library is accessed via the Student Portal at <http://my.londonexternal.ac.uk/>
- For most journals, the username and password you need is the same as the one which you have been sent to use for logging in to the Student Portal.