

**TEMPORARY STUDY SUPPORT FOR THE NEW CONTENTS OF THE  
STUDY SCHEME-2025 FOR THE SUBJECTS:**

**M4 – DIGITAL ACCOUNTING & FINANCIAL MODELLING,  
M6 – CORPORATE FRAMEWORK & REPORTING, AND  
S1 - ADVANCED FINANCIAL ACCOUNTING & SUSTAINABILITY REPORTING (SUSTAINABILITY REPORTING)**

**M4 – DIGITAL ACCOUNTING & FINANCIAL MODELLING**

Covers accounting software, advanced Excel, data analysis, and financial model building.

Resource Type	Recommended Title / Source	Syllabus Coverage	Easy Accessibility
<b>Core Software Guide</b>	"Excel for Business & Financial Modelling" – Danielle Stein Fairhurst	Step-by-step financial modelling, scenario analysis, and dashboard reporting in Excel.	<b>E-book/PDF</b> available on Amazon Kindle, Google Play Books, and academic forums.
<b>Advanced Modelling</b>	"Principles of Financial Modelling" – Michael Rees	Model design, forecasting, risk analysis, and best practice modelling structures.	<b>E-book/soft copy</b> accessible via online book platforms and educational sites.
<b>Digital Accounting Software</b>	<b>QuickBooks Online Tutorials</b> (Official & Hector Garcia CPA YouTube)	Software-based bookkeeping, automated reporting, and cloud accounting processes.	<b>Free video tutorials</b> on YouTube; official guides available in PDF via QuickBooks website.
<b>Data Analysis &amp; BI</b>	<b>Microsoft Learn – Power BI Learning Paths</b>	Data transformation, visualization, and interactive business intelligence reporting.	<b>Completely free</b> online modules and downloadable guides on Microsoft's official learning portal.

**M6 – CORPORATE FRAMEWORK & REPORTING**

Covers corporate governance, regulatory frameworks, and financial reporting standards.

Resource Type	Recommended Title / Source	Syllabus Coverage	Accessibility
<b>Core Framework</b>	<b>International Financial Reporting Standards (IFRS)</b> – Full Standards & Guides	Conceptual framework, specific IFRS/IAS standards application, and reporting requirements.	<b>Free PDFs</b> of individual standards & summaries available from the IFRS Foundation website.
<b>Key Textbook</b>	"Corporate Reporting" – ICMA Study Text of FACR & AFACR	Comprehensive coverage of professional syllabus for corporate reporting, including group accounts and ethics.	<b>Soft copies (PDFs)</b> easily accessible soft copies available on ICMAP website.

Resource Type	Recommended Title / Source	Syllabus Coverage	Accessibility
<b>Local Framework</b>	<b>SECP Pakistan</b> – Companies Act 2017, CG Code, Listed Companies Regulations	Legal and regulatory corporate framework in Pakistan, governance codes, and directors' responsibilities.	<b>Free official PDFs</b> downloadable directly from the <a href="#">SECP website</a> .
<b>Supplementary Guide</b>	<b>"IFRS® Standards – A Practical Guide"</b> – PKF International	Practical application, examples, and case studies for complex IFRS standards.	E-book and PDF formats available on major platforms (e.g., Amazon Kindle).

### **S1 - ADVANCED FINANCIAL ACCOUNTING & SUSTAINABILITY REPORTING (SUSTAINABILITY REPORTING PORTION)**

Covers ESG frameworks, reporting standards, and integrated sustainability disclosure.

Resource Type	Recommended Title / Source	Syllabus Coverage	Easy Accessibility
<b>Global Standards</b>	<b>GRI Standards</b> – Global Reporting Initiative	Full sustainability reporting framework, indicators, and disclosure principles.	<b>Complete PDF standards free</b> to download from the official GRI website.
<b>International Framework</b>	<b>SASB Standards</b> – IFRS Foundation	Industry-specific ESG metrics and financial materiality guidance.	<b>Free PDF availability</b> from the IFRS Foundation website.
<b>Practical Application</b>	<b>Big 4 ESG Guides</b> (PwC, EY, KPMG, Deloitte)	Implementation guidance, case studies, and regulatory updates.	<b>Free PDF publications</b> available on each firm's global or regional website.
<b>Local Guidance</b>	<b>PSX / SECP ESG Reporting Guidelines</b>	National requirements and listed company compliance in Pakistan.	<b>Free downloadable PDFs</b> from PSX and SECP official portals.