



Fundamentals of Financial Accounting- Complete Course with All Handouts

Very Important: “By Completing all these lectures in details in sequence and by solving all the handouts and questions by yourself, we can not only master FFA but also equip yourself for future courses of financial, cost and management accounting”.

Recommended Books: [Recommended Books for FFA - Jaweed Hassan Batouq](#)

Past Papers: [Past Papers - Jaweed Hassan Batouq](#)

Syllabus: [Syllabus - Jaweed Hassan Batouq](#)

Paper Structure: [Paper Structure for FFA - Jaweed Hassan Batouq](#)

PRC Book for Practice: [PRC - Jaweed Hassan Batouq](#)

Lectures & Handouts

What is Financial Accounting(Chapter no. 1 of Course Contents):

1. **Lecture Link:** <https://youtu.be/mixPAMgOvBw>
2. **Handout Link:** [What is Financial Accounting? - Jaweed Hassan Batouq](#)

Basic Terminologies and Definition(Chapter no. 1 of Course Contents):

1. **Lecture Link:** https://youtu.be/M9akQBe9n_s

Accounting Equation(Chapter no. 1 of Course Contents):

1. **Lecture Link:** <https://youtu.be/A0XLh5VI3pU> & <https://youtu.be/u818mlzLrjc>
2. **Handout Link:** [Accounting Equation - Jaweed Hassan Batouq](#) & [Accounting Equation - Jaweed Hassan Batouq](#)

Rules of Debit & Credit(Chapter no. 6 , 7, 8 and 18 of Course Contents):

1. **Lecture Link:** <https://youtu.be/mRtGoQ9PIZQ>
2. **Handout Link:** [Rules of Debit and Credit - Jaweed Hassan Batouq](#)

General Journal, General Ledger and Trial Balance(Chapter no. 6 , 7, 8 and 18 of Course Contents):

1. **Lecture Link:** <https://youtu.be/ubolqx8ncjM> & https://youtu.be/1B2yQ9enYIc?si=zbJlYL5g4fDiG_hj
2. **Handout Link:** [Journalizing & Ledger\(Only Posting\) - Jaweed Hassan Batouq](#) & [Ledger and Trial Balance - Jaweed Hassan Batouq](#)

Financial Reporting and Adjusting Entries(Chapter no. 6 , 7, 8 and 18 of Course Contents):

1. **Lecture Link:** <https://youtu.be/-i4hUJvm0ZE>
https://youtu.be/byuN6-g_0Wo
<https://youtu.be/QA4RnbZSKwI>
https://youtu.be/BKLZGFqF_Is
2. **Handout Link:** [Financial Reporting and Adjustment for Prepayments\(Deferred Expenses\) - Jaweed Hassan Batouq](#)
[Adjustments for Deferred Expense, Deferred Income and Accrued Expense - Jaweed Hassan Batouq](#)
[Kinds of Assets and Adjustment for Depreciation - Jaweed Hassan Batouq](#)
[Adjustment for Accrued Income - Jaweed Hassan Batouq](#)
[Practice File-Adjusting Entries - Jaweed Hassan Batouq](#)

Accounting Cycle-Servicing Business (Adjusted Trial Balance, Income Statement, Closing Entries ,Balance Sheet etc.) (Chapter no. 6 , 7, 8 and 18 of Course Contents):

1. **Lecture Link:** <https://youtu.be/Haa0WsERGR4>
<https://youtu.be/kcWVTyWGKpY>
2. **Handout Link:** [Adjustment for Bad Debts, Adjusting Entries, Adjusted Trial Balance , Income Statement and Closing Process of Servicing Business - Jaweed Hassan Batouq](#)

[Servicing Business-Closing Entries, Post-Closing Trial Balance, Balance Sheet, Opening Entry and Introduction of Trading Business - Jaweed Hassan Batouq](#)

Accounting Cycle-Trading Business(Perpetual and Periodic Inventory System and Income Statement , Balance Sheet and Closing Entries for Trading Business):
(Chapter no. 6 , 7, 8 and 18 of Course Contents):

1. **Lecture Link:** <https://youtu.be/0b3jlBAL4y8>
https://youtu.be/J6Suggch_jc
<https://youtu.be/oIf1fwxWrz0>
<https://youtu.be/mqivLMiDu4g>
2. **Handout Link:** [Difference between Perpetual & Periodic Inventory Systems and Entries for Perpetual Inventory System - Jaweed Hassan Batouq](#)
[Complete Accounting Cycle for Trading Business-Perpetual Inventory System from Journal to Opening Entry - Jaweed Hassan Batouq](#)
[Differences between the entries of perpetual and periodic inventory systems and journal , ledger & trial balance of trading business under periodic inventory system - Jaweed Hassan Batouq](#)
[Trading Business-Periodic Inventory System-From Adjustments to Opening Entry - Jaweed Hassan Batouq](#)

Practice for Financial Statements for Both Servicing and Trading Business(Chapter no. 6 , 7, 8 and 18 of Course Contents):

1. **Lecture Link:** <https://youtu.be/OTPZHv5sxiE>
<https://youtu.be/GiCSYA-p1Q0>
2. **Handout Link:** [Financial Statements and Closing Entries for Servicing and Trading Business\(Perpetual\) - Jaweed Hassan Batouq](#)
[Financial Statements and Closing Entries for Trading Business-Periodic Inventory System - Jaweed Hassan Batouq](#)

Inventory Valuation(Chapter no. 13 of Course Contents):

1. **Lecture Link:** <https://youtu.be/jnmG26oCGAo>
<https://youtu.be/bu9IT6aVo2c>
<https://youtu.be/MN7rvbVEHMw>
<https://youtu.be/i1Bc85WZKBU>
https://youtu.be/KiumqO59_Zs
https://youtu.be/SXm0NCn_cdU
2. **Handout Link:** [Perpetual Inventory System-Specific Identification Method & FIFO - Jaweed Hassan Batouq](#)
[Perpetual Inventory System-LIFO & Average Method - Jaweed Hassan Batouq](#)

[Periodic Inventory System-FIFO, LIFO & Weighted Average Methods and Their Comparison - Jaweed Hassan Batouq](#)

[Comparative Income Statement and Effects of Overstatement or Understatement of Ending and Opening Inventories - Jaweed Hassan Batouq](#)

[IAS-2\(Inventory\)-Lower of Cost or NRV - Jaweed Hassan Batouq](#)

Valuation of Accounts Receivable(Chapter no.11 of Course Contents):

1. **Lecture Link:** <https://youtu.be/2a0WZgdx4Y0>
<https://youtu.be/WliRVZp7i7U>
<https://youtu.be/vwB5TE4iRcw>
<https://youtu.be/Kz4QwzPUnT4>
<https://youtu.be/4OUW7-oDoRI>
2. **Handout Link:** [Valuation of Accounts Receivable-Explained and Balance Sheet Approach - Jaweed Hassan Batouq](#)
[Bad Debts-Balance Sheet Approach - Jaweed Hassan Batouq](#)
[Bad Debts-Balance Sheet and Income Statement Approaches - Jaweed Hassan Batouq](#)
[Aging of Accounts Receivable - Jaweed Hassan Batouq](#)

Control Account(Chapter no. 16 of Course Contents):

1. **Lecture Link:** <https://youtu.be/7VLphZQpG-o>
<https://youtu.be/-c7wegm7GSw>
2. **Handout Link:** [Control Account-Sales Ledger and Purchase Ledger Account - Jaweed Hassan Batouq](#)

Accounting for Tangible Non-Current Assets (Depreciation)(Chapter no.9 of Course Contents):

1. **Lecture Link:** https://youtu.be/_z3qbp02tZc
https://youtu.be/h0_iPYbBAJk
https://youtu.be/DxIIyMPd_ds
<https://youtu.be/1OPZ6BkpQdI>
<https://youtu.be/vbCrU8SUtfA>
<https://youtu.be/AbP4Pj5Wwig>
<https://youtu.be/6ebZcMyZ-ks>
<https://youtu.be/sY-MBcOPytk>
2. **Handout Link:** [Tangible Non-Current Assets & Capital and Revenue Expenditures - Jaweed Hassan Batouq](#)
[Methods to Estimate Depreciation-Straight Line Method - Jaweed Hassan Batouq](#)
[Methods to Estimated Depreciation-Diminishing Balance Method and Sum of the Years' Digits Method - Jaweed Hassan Batouq](#)
[Working Hours Method, Units Production Method & Disposal - Jaweed Hassan Batouq](#)
[Disposal of Non-Current Assets & Change in Estimate - Jaweed Hassan Batouq](#)
[How to Account for Extraordinary Repairs of Fixed Assets - Jaweed Hassan Batouq](#)

Correction of Errors(Chapter no.17 of Course Contents):

1. **Lecture Link:** <https://youtu.be/egbwRgFa4V4>
<https://youtu.be/97sImT5bq20>
<https://youtu.be/ihP2h8Qdb7w>
<https://youtu.be/bxmQI2QI2ok>
2. **Handout Link:** [Understanding Accounting Errors: One-Sided vs Two-Sided Errors, and Types of Errors - Jaweed Hassan Batouq](#)
[Two-Sided Accounting Errors: Definitions, Examples, and Rectification Methods - Jaweed Hassan Batouq](#)
[Mastering Suspense Accounts: Correcting One-Sided Errors with Practical Examples - Jaweed Hassan Batouq](#)
[Perfecting Error Correction in Accounting: Suspense Account , Trial Balance Adjustments - Jaweed Hassan Batouq](#)

Book of Prime Entry(Chapter no. 5 of Course Contents):

1. **Lecture Link:** <https://youtu.be/iNBHJ4Lz7A8>
<https://youtu.be/5tOf-s0m59k>
<https://youtu.be/Uc8gu36iEDw>
<https://youtu.be/qi4Y9BZUo1Y>
2. **Handout Link:** [Cash Book - Jaweed Hassan Batouq](#)
[Petty Cash Book - Jaweed Hassan Batouq](#)
[Sales Journal & Sales Return & Allowance Journal - Jaweed Hassan Batouq](#)
[Purchase Journal & Purchase Return & Allowance Journal - Jaweed Hassan Batouq](#)

Bank Reconciliation Statement(Chapter no.15 of Course Contents):

1. **Lecture Link:** https://youtu.be/AvNEa_N0N2k
<https://youtu.be/aQKuIsIbLCI>
2. **Handout Link:** [Bank Reconciliation Statement: Cash Book, Bank Statement, and Discrepancies Explained - Jaweed Hassan Batouq](#)
[Bank Reconciliation Statement Step-by-Step Questions and Solutions with Entries - Jaweed Hassan Batouq](#)

Accounting for Incomplete Records/Single Entry(Chapter no. 19 of Course Contents):

1. **Lecture Link:** <https://youtu.be/zfjCQibuQ6A>
<https://youtu.be/zk7qIKvfx8U>
<https://youtu.be/TfrPTgtazxY>
<https://youtu.be/lixrZ8t6juQ>

- https://youtu.be/EbQ_vIAyblQ
2. **Handout Link:** [Pure Single Entry-Introduction and Problems - Jaweed Hassan Batouq](#)
[Pure Single Entry-Problems & Solutions - Jaweed Hassan Batouq](#)
[Mixed Single Entry i.e. Incomplete Records with Cash Book 1 - Jaweed Hassan Batouq](#)
[Mixed Single Entry i.e. Incomplete Records with Cash Book 2 - Jaweed Hassan Batouq](#)
[Incomplete Records-Mary Grimes - Jaweed Hassan Batouq](#)

Accounting for Non-Profit Organizations(Chapter no. 20 of Course Contents):

1. **Lecture Link:** <https://youtu.be/Kln7cYHzOXU>
<https://youtu.be/vvAKmSm7dK8>
2. **Handout Link:** ["Non-Profit Organizations Accounting: Easy Explanation with Solved Examples" - Jaweed Hassan Batouq](#)
[Practice - Jaweed Hassan Batouq](#)

Company Accounting (Issuance of Shares and Financial Statements of Company) (Chapter no. 21 of Course Contents):

1. **Lecture Link:** <https://youtu.be/le3pEPnBzK4>
<https://youtu.be/qYpgCCyqpVg>
<https://youtu.be/qQDdcpNQGyc>
<https://youtu.be/OxpqZZli35A>
<https://youtu.be/PaMWmHVXurM>
<https://youtu.be/aHGromlBj18>
<https://youtu.be/taaGumbwqX4>
https://youtu.be/OH56_7PaiUY
<https://youtu.be/cMCySp-IMWw?si=VlqxfFv9Eebue3rn>
<https://youtu.be/-tDkz9awKkY>
2. **Handout Link:** [Introduction to Company Accounting: Key Concepts,Types of Company & Shares - Jaweed Hassan Batouq](#)
[Accounting for Issuance of Shares in Consideration of Cash-Market Value = Par Value - Jaweed Hassan Batouq](#)
[Accounting for Issuance of Shares: At Premium & Discount Explained - Jaweed Hassan Batouq](#)
[Balance Sheet Preparation: Share Issuance at Par, Premium & Discount - Jaweed Hassan Batouq](#)
[How to Record Issuance of Shares for Cash and Non-Current Assets-Part 1 - Jaweed Hassan Batouq](#)
[Issuance of Shares in Consideration of Running Business & Preliminary Expense - Jaweed Hassan Batouq](#)
[Disposal of Income of the Company-Appropriations, Cash Dividend, Stock Dividend and Statement of Retained Earnings - Jaweed Hassan Batouq](#)

Accounting for Sales Tax(Chapter no. 14 of Course Contents):

1. **Lecture Link:** <https://youtu.be/F-wAapXmtNE>
2. **Handout Link:** [Accounting for Sales Tax - Jaweed Hassan Batouq](#)

Cash Flow Statement(Chapter no.21 of Course Contents):

1. **Lecture Link:** <https://youtu.be/NG2NPHOWgg>
<https://youtu.be/2d-u4DWXq94>
<https://youtu.be/EZLBP6TQkgY>
<https://youtu.be/oJCvR5OeEfE>
2. **Handout Link:** [Introduction and Direct Method Formulas - Jaweed Hassan Batouq](#)
[Cash Flow Statement Solved: Direct vs. Indirect Method Explained with Examples - Jaweed Hassan Batouq](#)
[Cash Flow Statement-Practice\(Computations, Modern Equipment, Farooqui Ltd & CPA Company - Jaweed Hassan Batouq](#)
[Cash Flow Statement-Practice\(Crescent, Shan, Farooqui & Farhan\) - Jaweed Hassan Batouq](#)

Analysis of Financial Statements(Chapter no.22 of Course Contents):

1. **Lecture Link:** <https://youtu.be/Mxl0WUgkp-A>
https://youtu.be/J_AkfPin07Q
https://youtu.be/f_ECPHc0pmc
2. **Handout Link:** [Introduction to Financial Statement Analysis-Change, Change% and Ratio Analysis - Jaweed Hassan Batouq](#)
[Practice-Solvency Ratios, Leverage Ratios, Profitability Ratios and Shareholders' Ratios - Jaweed Hassan Batouq](#)