

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SRI LANKA EXECUTIVE LEVEL  
EXAMINATION SEPTEMBER 2016 (MODEL EXAM), INSTITUTE OF BUSINESS  
MANAGEMENT, JAFFNA KE1 - FINANCIAL ACCOUNTING & REPORTING  
FUNDAMENTALS**

**Instructions to candidates:**

- (1) Time allowed: Reading and planning: 10 minutes Writing: 2 hours
- (2) Marks: 50 marks
- (3) Answer all questions.
- (4) Submit all workings. Begin each answer on a separate page.
- (5) All answers should be in one language, in the medium applied for, in the answer booklets provided.

**Question: 01**

**Vickneswaran Company is a public limited company in Sri Lanka. The following trail balance was extracted for the year ended in 31<sup>st</sup> March 2016.**

Particulars	LKR “000”	LKR “000”
Stated capital ordinary shares (200,000 ordinary shares)		24,000
Preference shares (100,000)		6,000
General reserve		2,000
Revaluation reserve		1,000
Retained earnings as at 01 <sup>st</sup> April 2015		1,825
10% Debentures		600
Property, plant and equipment at cost		
Land and building (Land LKR 14,800,000)	20,000	
Motor vehicle	13,000	
Office equipment	6,400	

# Exam Papers Accounting As Level June 2013

**Hussin A.Rothana**



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*Objective Question Commerce - Financial Accounting* Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc *Taxmann's CRACKER for Corporate & Management Accounting (Paper 5 | CMA) - Covering past exam questions (topic-wise) & detailed answers with practical MCQs | CS Executive | Dec. 2023 Exam* CS N.S. Zad, 2023-06-27 This book is prepared exclusively for the Executive Level of Company Secretary Examination requirement It covers the questions topic wise detailed answers strictly as per the syllabus of ICSI The Present Publication is the 8th Edition for CS Executive Old Syllabus Dec 2023 Exam This book is authored by CS N S Zad with the following noteworthy features Coverage of this book includes o Fully Solved Questions of Past Exams including Solved Paper June 2023 Suggested Answers Topic wise arrangement of past exam questions Practical MCQs with Hints Most Amended Updated Covers the latest applicable provisions and amendments as per the Companies Act 2013 Marks Distribution Chapter wise Marks Distribution from December 2019 onwards ICSI Study Material comparison The contents of this book are as follows Corporate Accounting o Introduction to Financial Accounting o Introduction to Corporate Accounting o Accounting for Issue of Shares o Issue of Right Bonus Shares o Redemption of Preference Shares o Buy Back of Shares o Issue Redemption of Debentures o Underwriting of Shares Debentures o Accounting for Share Based Payments ESOS ESOP o Financial Statements Interpretation o Consolidation of Accounts o Corporate Financial Reporting o Cash Flow Statements o Overview of Accounting Standards o National International Accounting Authorities o Adoption Convergence Interpretation of IFRS Accounting Standards in India Management Accounting o Overview of Cost o Cost Accounting Records Cost Audit under the Companies Act 2013 o Budgetary Control o Ratio Analysis o Fund Flow Statement o Management Reporting o Marginal Costing o Activity Based Costing ABC o Valuation of Goodwill Shares o Valuation Principles Framework o Methods of Valuation **ACCA P1 Course Notes PDF Full View Download** , [Objective Commerce \(MCQs' for Competitive Examination\) - Volume 1](#) Dheeraj Kumar Singh, Financial Accounting 1482 MCQS Corporate Accounting 1215 MCQS Cost Management Accounting 703 MCQS Advance Miscellaneous Accounting 402 MCQS **Aiming for Global Accounting Standards** Kees Camfferman, Stephen A. Zeff, 2015-03-26 The International Accounting Standards Board IASB and its International Financial Reporting Standards IFRSs have acquired a central position in the practice and regulation of financial reporting around the world As a unique instance of a private sector body setting standards with legal force in many jurisdictions the IASB s rise to prominence has been accompanied by vivid political debates about its governance and accountability Similarly the IASB s often innovative attempts to change the face of financial reporting have made it the centre of numerous controversies This book traces the history of the IASB from its foundation as successor to the International Accounting Standards Committee IASC and discusses its operation changing membership and leadership the

development of its standards and their reception in jurisdictions around the world The book gives particular attention to the IASB s relationships with the European Union the United States and Japan as well as to the impact of the financial crisis on the IASB s work By its in depth coverage of the history of the IASB the book provides essential background information that will enrich the perspective of everyone who has to deal with IFRSs or the IASB at a technical or policy making level

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