

**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 31st 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 st 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	

Financial Accounting June 2exam Paper

Patrick Vollmar



Financial Accounting June 2exam Paper:

Adopting the Song of Phrase: An Psychological Symphony within **Financial Accounting June 2exam Paper**

In a world consumed by monitors and the ceaseless chatter of quick transmission, the melodic splendor and psychological symphony produced by the written word usually disappear in to the back ground, eclipsed by the constant noise and disruptions that permeate our lives. Nevertheless, located within the pages of **Financial Accounting June 2exam Paper** a stunning literary treasure overflowing with raw feelings, lies an immersive symphony waiting to be embraced. Constructed by a wonderful musician of language, this fascinating masterpiece conducts readers on a mental journey, well unraveling the hidden melodies and profound influence resonating within each cautiously constructed phrase. Within the depths of the moving evaluation, we shall investigate the book is central harmonies, analyze its enthralling writing model, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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