No. of Questions - 04

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SRI LANKA EXECUTIVE LEVEL EXAMINATION SEPTEMBER 2016 (MODEL EXAM), INSTITUTE OF BUSINESS MANAGEMENT, JAFFNA KEI – 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 01st 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 Nexam Question Papers**

Jo Watkins

## **Financial Accounting Nexam Question Papers:**

Taxmann's CRACKER for Financial Accounting (Paper 6 | FA) - Covering Past Exam Questions & Detailed Answers | Tabular Summaries | CMA Intermediate | New Syllabus | Dec. 2025/June 2026 Exams CA Tarun Agarwal, 2025-07-01 This book is specifically designed to meet the requirements of the Intermediate Level Cost Management Accountancy Examination It includes comprehensive questions and detailed answers aligned with the latest ICMAI syllabus The Present Publication is the 5th Edition for the CMA Intermediate New Syllabus Dec 2025 June 2026 Exams This book is authored by CA Tarun Agarwal with the following noteworthy features Strictly as Per the New ICMAI Syllabus Ensures complete alignment with the latest requirements Content Coverage o Past Exam Questions including Module wise Solved Paper of June 2025 Tabular Summaries Provided at the beginning of each chapter for quick reference Marks Distribution Detailed module wise distribution from July 2023 onwards Previous Exam Trend Analysis covered from July 2023 ICMAI Study Material Comparison is provided module wise for a comprehensive understanding The contents of this book are as follows Accounting Fundamentals Accounting for Special Transactions Preparation of Final Accounts of Commercial Organisations and Not for profit Organisations from Incomplete Records Partnership Accounting Lease Accounting Branch and Departmental Accounts Insurance Claim for Loss of Stock and Loss of Profit Hire Purchase and Instalment Sale PGT Commerce Chapter-wise Question Bank - Unit 1: Financial Accounting Transactions Accounting Standards ACCA Approved - F3 Financial Accounting (September 2017 to August 2018 exams) Dheeraj Kumar Singh, Becker Professional Education, 2017-04-15 ACCA Approved and valid for exams from 01 Sept 2017 up to 31 August 2018 Becker's F3 Financial Accounting Revision Question Bank has been approved and guality assured by the ACCA's examining ACCA Paper F3 - Financial Accounting (INT) Study Text BPP Learning Media, 2009-07-01 The examiner has team reviewed the Study Text which concentrates on the key areas of the syllabus and takes account of the examiner s guidance on how topics will be examined It includes a step by step approach to topics that students may find difficult such as control account reconciliations and suspense accounts There are lots of examples and guestions in each chapter to help you practise ACCA Paper F3 - Financial Accounting (GBR) Study Text BPP Learning Media, 2009-07-01 The ACCA the techniques F3 Study Text is split into six parts in line with the syllabus structure The examiner has commented that the Study Text is well structured and focused to meet the requirements of the F3 student There is a whole chapter devoted to the subject of ethical considerations as ethics and social responsibility are integral to the new ACCA syllabus **CIMA Exam Practice** Kit Financial Accounting and Tax Principles Colin Channer, Mike Rogers, 2007-03-21 CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer and highlights why the alternatives are incorrect CIMA Exam Practice Kits are ideal for students studying independently or attending a tutored revision course It supplements the Official CIMA Learning Systems and CIMA Revision

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and group accounts are examined in the two 25 mark questions in section C New financial reporting topics introduced at this level are group accounts construction contracts financial instruments and leases It has four main sections The principles of business taxation The principles of regulation of financial reporting Preparation of financial statements which conform with IFRS Consolidated financial statements The study text concentrates on the key areas of the syllabus taking into account the way in which topics are examined The text has a step by step approach to producing financial statements and lots of exercises in which you can practice the workings We guide you through the more problematic topics which can be brought into the preparation of single company and group financial statements and give you plenty of examples Previous Year Question Paper -2018 for Delhi University Dheeraj Kumar Singh, **ACCA Paper F7 - Financial Reporting** (GBR) Study Text BPP Learning Media, 2009-07-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher F7 is a demanding paper covering all the fundamentals of financial reporting It has five main sections 1 The conceptual framework of accounting 2 The regulatory framework 3 Preparation of financial statements which conform with IFRS 4 Preparation of consolidated financial statements 5 Analysis and interpretation of financial statementsF7 builds on knowledge from F3 or old paper 1 1 New topics introduced at this level are consolidated financial statements construction contracts financial instruments and leases This study text has been reviewed by the examiner and concentrates on the key areas of the syllabus taking into account the examiner s guidance on how topics will be examined The text has a step by step approach to producing consolidated financial statements and lots of exercises which allow you to practise the workings We guide you through the more problematic topics which can be brought into the preparation of single company financial statements and encourage you to develop the critical awareness of problems in financial reporting which the examiner expects to see demonstrated at this level BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise in ACCA exams

**Financial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them Financial Management, 2008

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  - ∘ Chapter 5: Conclusion
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