

**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	

# Financial Accounting June 2exam Paper

**Dheeraj Kumar Singh**



## **Financial Accounting June 2exam Paper:**

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contains practice questions throughout complete revision section topic summaries recommended reading articles from a range of journals May 2006 Q A s CIMA Official Learning Systems are the only materials written and endorsed by the CIMA Faculty The Official Learning Systems are the only study materials endorsed by CIMA Fully revised and updated with new readings and worked examples Written by the Examiner and CIMA faculty Complete integrated package incorporating syllabus guidance full text recommended articles revision guides and extensive question practice

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**Wiley CPA Exam Review 2012, Financial Accounting and Reporting** O. Ray Whittington,Patrick R. Delaney,2011-12-06 Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination

*Financial Accounting/द्विभाषी पाठ्यपुस्तक (Bilingual)* Prof. Rajesh Bala,Pooja,2023-10-28 Bilingual e Book for B Com First Semester Revised Curriculum and Credit Framework of Under Graduate Programme Haryana According to KUK CRSUUniversity Syllabus As Per NEP 2020 Published by Thakur Publication Bilingual      **Financial Accounting** Simeon Spiteri,2020-04-27 This book will appeal to individuals interested in developing their knowledge in financial accounting including students sitting the Edexcel London exams entrepreneurs and managers It explains the process of recording transactions in depth by considering value added tax The book adopts a practical approach and highlights the main documents that lead to business transactions while also describing accounting controls like bank reconciliation In addition the text addresses the main features and final accounts of different enterprises like sole trader partnership clubs and companies Questions are provided at the end of each chapter in order to help the reader understand the main techniques shown here      **FIA Foundations of Financial Accounting FFA (ACCA F3)** BPP Learning Media,2016-02-01 Foundations in Accountancy FIA awards are entry level core skill focused qualifications from ACCA They provide flexible options for students and employers and as official ACCA Approved Learning Provider Content BPP Learning Media s study materials are tailored to the exams students will take      **ACCA Approved - F3 Financial Accounting (September 2017 to August 2018 exams)** 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 quality assured by the ACCA s examining team      *FIA Foundations of Financial Accounting - FFA -Kit* BPP Learning Media,2013-01-01 FIA Foundations of Financial Accounting FFA Kit      **Financial Accounting and Equity Markets** Philip Brown,2013-06-19 Philip Brown is one of the most admired and respected accounting academics alive today He was a pioneer in capital markets research in accounting and his 1968 article co authored with Ray Ball An Empirical Evaluation of Accounting Income Numbers arguably had a greater impact on the course of accounting research directly and indirectly than any other article during the second half of the twentieth century Since that time his innovative research has focused on issues that bridge accounting and finance including the relationships between net profit reports and the stock market the long run performance of acquiring firms statutory sanctions and voluntary corporate disclosure and the politics and future of national accounting standards to name a few This volume brings together the greatest hits of Brown s career including several articles that were published in out of the way places for easier use by students and researchers in the field With a foreword written by Stephen A Zeff and an introduction that discusses the evolution of Brown s research interests and explains the context for each of the essays included in the volume this book offers the reader a unique look inside this remarkable 50 year career      **PGT Commerce Chapter-wise Question Bank - Unit 1: Financial Accounting** Dheeraj Kumar Singh ,      **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      Quick Revision for Financial Accounting (For ICWA Intermediate: Paper 5) Tulsian P.C. & Tulsian Bharat, Tulsian s Quick Revision for Financial Accounting is a self study handbook Loaded with practical questions this book is a perfect revision text comprises structured questions based on pattern and scheme adopted in examinations      *ACCA Paper F3 - Financial Accounting (GBR) Study Text* BPP Learning Media,2009-07-01 The ACCA 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      **The Routledge Companion to Financial Accounting Theory** Stewart Jones,2015-05-22 Financial accounting theory has numerous practical applications and policy implications for instance international accounting standard setters are increasingly relying on theoretical accounting concepts in the creation of new standards and corporate regulators are increasingly turning to various conceptual frameworks of accounting to guide regulation and the interpretation of accounting practices The global financial crisis has also led to a new found appreciation of the social economic and political importance of accounting concepts generally and corporate financial reporting in particular For instance the fundamentals of capital market theory i e market efficiency and measurement theory i e fair value have received widespread public and regulatory attention This comprehensive authoritative volume provides a prestige reference work which offers students academics regulators and practitioners a valuable resource containing the current scholarship and practice in the established field of financial accounting theory      **M.Com Entrance Question Paper with Answer 2016** Dheeraj Kumar Singh, Delhi University M com Entrance Question Paper 2016 Unit 1 Economics including Micro Economics Macro Economics and Problems of Indian Economy Unit 2 Accounting including Financial Accounting Corporate Accounting Cost Accounting and Management Accounting Unit 3 Business Statistics and Mathematics Unit 4 Business Organization Management Business Law Company Law and Income Tax Law Unit 5 General Knowledge Total no of Questions 130 26 5

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