

**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:

The book delves into Financial Accounting June 2exam Paper. Financial Accounting June 2exam Paper is a crucial topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Financial Accounting June 2exam Paper, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Financial Accounting June 2exam Paper
 - Chapter 2: Essential Elements of Financial Accounting June 2exam Paper
 - Chapter 3: Financial Accounting June 2exam Paper in Everyday Life
 - Chapter 4: Financial Accounting June 2exam Paper in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Financial Accounting June 2exam Paper. The first chapter will explore what Financial Accounting June 2exam Paper is, why Financial Accounting June 2exam Paper is vital, and how to effectively learn about Financial Accounting June 2exam Paper.
 3. In chapter 2, the author will delve into the foundational concepts of Financial Accounting June 2exam Paper. This chapter will elucidate the essential principles that need to be understood to grasp Financial Accounting June 2exam Paper in its entirety.
 4. In chapter 3, the author will examine the practical applications of Financial Accounting June 2exam Paper in daily life. The third chapter will showcase real-world examples of how Financial Accounting June 2exam Paper can be effectively utilized in everyday scenarios.
 5. In chapter 4, the author will scrutinize the relevance of Financial Accounting June 2exam Paper in specific contexts. This chapter will explore how Financial Accounting June 2exam Paper is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about Financial Accounting June 2exam Paper. The final chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Financial Accounting June 2exam Paper.

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