

නව නිර්දේශය
New Syllabus

33 S I

අධ්‍යයන පොදු සහතික පත්‍ර (උසස් මට්ටම) විභාගය අගෝස්තු
General Certificate of Education (Advanced Level) Examination, Augustගිණුම්කරණය I
Accounting Iපැය දෙකයි
Two hours

12 ලේඛනීය

විභාග අංකය :

ලකුණු:

- අංක 1 සිට 30 තෙක් වූ ප්‍රශ්නවලට නිදහස්ව පිළිතුරු සැපයිය හැක. ලකුණු ලැබීමට අවශ්‍යයෙන් ඇති සිත් දුර මත ක්‍රියාත්මක.
- අංක 31 සිට 50 තෙක් වූ ප්‍රශ්නවලට කෙටි පිළිතුරු ලෙස සිත් දුර මත ක්‍රියාත්මක.
- සෑම ප්‍රශ්නයකට අ වැදගත් ලෙස බැගින් සිහි වේ.
- විභාග අංකය, ප්‍රශ්නවල ඇති අනාදිශ්‍රව සැලකිල්ලට ගන්නන් කරන්න.

නිර්ණයෙන් ප්‍රශ්නවලට පදනම් වේ.

I පළමු කාලය		පරීක්ෂක	සංකේත අංක
ප්‍රශ්න අංකය	ප්‍රශ්න		
1 - 30	1 වන පරීක්ෂකයාගේ		
31 - 50	2 වන පරීක්ෂකයාගේ		
පසුව	අයි / ප්‍රධාන පරීක්ෂකයාගේ		
	පරිපාලන පරීක්ෂකයාගේ		
	ප්‍රධාන පරීක්ෂකයාගේ		

- පහත සඳහන් දෑ සැලකිල්ල ගිණුම්කරණයේ අරමුණක් නොවන්නේ කුමක්ද.
 - ව්‍යාපාරයේ සම්පත් සාලනය කිරීම.
 - ව්‍යාපාරයේ වත්කම්, වැටුප්, වැටුප්, පිළිගැනීම්, මූලාංක සංකල්පය, සැලකීම.
 - ව්‍යාපාරයේ සම්පත්, ප්‍රතිඵල, සහ ස්වයං සම්පත් සම්බන්ධයෙන් තොරතුරු ලබාදීම.
 - පත්‍රපදනු සහ සිද්ධි වාර්තා කිරීම.
 - ව්‍යාපාරයේ අයිතිකරුවන්ගේ වත්කම් හා වගකීම් වාර්තා කිරීම. (.....)
- හර කිරීම් හා බැර කිරීම් වල සමානතාවය සලකා බැලීමේදී පරිණාය කිරීම පිළිබඳව සලකා බැලීම.
 - පොදු වත්කමයි (1) පොදු පෙළපතයි (2) සේවා පිරික්සුමයි
 - පෙළපත ගිණුමයි (3) අවිනිශ්චිත ගිණුමයි (.....)
- මූලාංක වර්ගයක වියදම් හඳුනා ගැනීමේදී ආදායම් ලබා ගැනීමට ගිය වියදම් හඳුනාගත යුතු බව කියැවෙන සංකල්පය වන්නේ,
 - මූලාංක මිනුම් සංකල්පයයි (1) උපරිත සංකල්පයයි
 - පැලපුම් සංකල්පයයි (2) අභිභව පැවැත්මේ සංකල්පයයි
 - උපලබ්ධි සංකල්පයයි. (.....)
- ව්‍යාපාරයක සම්පත් රු. 50,000 ක්ද, දිගුකාලීන වගකීම් රු. 20,000 ක්ද, සංකල්පයක රු. 25,000 ක්ද, ජංගම නොවන වත්කම් රු. 60,000 ක්ද වේ නම් ජංගම වත්කම් වල අගය වන්නේ,
 - රු. 25,000 (1) රු. 30,000 (2) රු. 95,000 (3) රු. 35,000 (4) රු. 75,000 (.....)
- විකට්ටු සේවා සම්බන්ධ සහ සහය ගණන් බලනුයේ,
 - වත්කමේ පිරිවැය මතය (1) වත්කමේ පිරිවැයෙන් සුන්දරින් අගය අඩුකල පසුය
 - වත්කමේ වසර අවසාන වාර්ෂික අගය මතය (2) වත්කමේ වසර මූල වාර්ෂික අගය මතය
 - වත්කමේ සමුච්චිත සහය වටිනාකම මතය (.....)
- වත්කම් දෙවන් කිරීමේදී ගිණුමක් පියවීමේ දී බැර ගන්නා අයගේ අයිති බවයි,
 - වත්කම් දෙවන් කිරීමේදී අලාභයක් ලබා ඇති බවයි. (1) වත්කම් දෙවන් කිරීමේදී මුදල් වැඩිවීමෙන් ලැබී ඇති බවයි.
 - වත්කම් දෙවන් කිරීමේදී අලාභයක් ලබා ඇති බවයි. (2) වත්කම් දෙවන් කිරීමේදී අලාභයක් ලබා ඇති බවයි.
 - වත්කම් දෙවන් කිරීමේදී අලාභයක් ලබා ඇති බවයි. (3) වත්කම් දෙවන් කිරීමේදී අලාභයක් ලබා ඇති බවයි.
 - වත්කම් දෙවන් කිරීමේදී අලාභයක් ලබා ඇති බවයි. (4) වත්කම් දෙවන් කිරීමේදී අලාභයක් ලබා ඇති බවයි.
 - වත්කම් දෙවන් කිරීමේදී අලාභයක් ලබා ඇති බවයි. (.....)

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