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S such their oppositions of a pict their con-	A clear from eggs districted participations of Sanctional partment of Externations, Su Lan	
கல்விப் பொதுத் தர	තික පසු (උසස් පෙළ) විභාගය අதුදර පළමුද (Last නිල)ර පරිර Education (Adv. Level) Examina	சை, 2018 ஒக்ஸ்ற்
		21.08.2018 / 0830 - 1030
හිණුම්කරණය I සංකෘතියර්ල I Accounting I	<b>33</b> (E)(I)	பாப ஈடியபி இரண்டு மணித்தியாலம் Two hours

Instructions:  Select the correct answers for questions		Index No. :					
	No. 1-30 and write its number on						
	the dotted line.		Signature	Code No.	For pe	sper I	
	Write short answers for questions	1" Examiner			O. Nos.	Marks	
	No. 31-50 on the dotted lines.	2 <sup>nd</sup> Examiner			01 - 30		
	Each question carries two marks.	Addl. Chief					
	Write your Index Number in the	E.M.F.			31 - 50		
	space provided above.	Chief			TOTAL		

- 1. Which of the following statement/s is/are correct pertaining to general purpose financial statements prepared by a firm?
  - A They provide mainly past financial information of a firm.
  - B They are prepared on demand of the external users.
  - C They are prepared in compliance with accounting standards and legal requirements.
  - (I) A only

Instructions:

(4) B and C only

(2) A and B only (5) All A, B and C

- (3) A and C only
- Use the following information to answer questions No. 2, 3 and 4.
  - The following transactions took place in Nihal's business.
    - 01.03.2018 Purchase of goods costing Rs. 150 000 from Upasena on credit
    - 05.03.2018 Return of goods costing Rs. 30 000 to Upasona
    - 20.03.2018 Sale of goods costing Rs. 100 000 for Rs. 160 000 on credit
    - 20.03.2018 Payment of sales commission of Rs. 10 000
    - 02.04.2018 Settlement of the full amount due to Upasena
- 2. The accounting equation which shows the net impact of the above transactions in Nihal's business as at 31,03,2018:

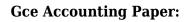
	Assets (Rs.)	-	Liabilities (Rs.)	+	Equity (Rs.)	
(1)	+ 50 000		-		+ 50 000	
(2)	+ 60 000				+ 60 000	
(3)	+ 170 000		+ 120 000		+ 50 000	
(4)	+ 170 000		+ 150 000		+ 20 000	
(5)	+ 180 000		+ 120 000		+ 60 000	()

3. Owing to the above transactions the increase in the balances of creditors control account and debtors control account of Nihal's business as at 31.03.2018:

Creditors control account (Rs.)	Debtors control account (Rs.)	
20 000	150 000	
20 000	160 000	
120 000	150 000	
120 000	160 000	
150 000	160 000	()
	20 000 20 000 120 000 120 000	20 000 150 000 20 000 160 000 120 000 150 000 120 000 160 000

# **Gce Accounting Paper**

Yan Bai



This book delves into Gce Accounting Paper. Gce Accounting Paper is an essential topic that needs to be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Gce Accounting Paper, encompassing both the fundamentals and more intricate discussions.

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