

Part A – Business Studies

02. (1) What is a "Business"?

(2) Select whether True or False

- (a*) Any business is formed to seek profits. (c*) Wants can differ from person to person.
(b*) Being essential is a characteristic of a Need. (d*) Beauty Saloon is a service-providing business.

(3) Write two characteristics of a manufacturing business.

(4) why does the interested party, financial institutions pay more attention to the business.

Explain with 2 reasons?

03. (1) Classify the business environment with both main and sub-classifications, providing 3 examples for each.

(2) Select whether true or False

- (a*) The increase in the price of goods and services is meant by inflation.
- (b*) Having an efficient amount of capital raised is a strength of a business.
- (c*) The common currency used in the continent of Europe is Euro.
- (d*) according to the ownership, businesses can be classified as public and private.

(3) Write two strengths and two weaknesses of a business.

(4) What is meant by Foreign Exchange Rate?

04. (1) classification of business organizations with sub-classifications. (using a diagram)

(2) select whether true or false

- (a*) co-operatives are private businesses. (c*) In a partnership there is a legal personality.
(b*) according to the census and statistics department, a small and medium-scale business can have a minimum of 25 employees.
(d*) Independent Control is not a characteristic of a co-operative.

(3) What is meant by a Partnership Agreement?

(4) Write 3 benefits that a business gained by registering the business name?

Part B - Accounting

05. (1) what is meant by a business transaction?

(2) In the month of March, the following transactions took place in Nanda's business.

		Assets	=	Equity	+
	Liabilities	2019.03.01 opening balance		150 000	=
		30 000		(1) 8 000	=
	+1 000				-7
000					
		(2) +15 000	=		+15 000
		(3)	=	+3 000	- 3 000
		(4) - 4 000	=	- 4 000	
		(5) -12 000	=	- 3 000	+
		+ 9000			

Special note: Transaction no (2) is not related to Trade Payables

Requirement: Write down the above transactions.

(3) Vimal has a business, on 2019.01.01, Capital was Rs 225,000 and during the year an additional capital of Rs 75,000 was invested in the business, and the withdrawn amount was Rs 2 500. During the month, the business recorded an expense of Rs 75,000 and Rs 45,000 worth of income. What is the closing capital balance of Vimal's business as of 2019.12.31?

(4) In the month of January, the following transactions took place in sugath's business.

2019.01.01	Cash Balance	25 000	
2019.01.03	Purchase of goods	10 000	
2019.01.04	obtained a bank loan	40 000	
2019.01.05	Sold goods		5 000
2019.01.06	Purchased goods Shakthi	7 000	
2019.01.06	Purchased wooden furniture	15 000	
2019.01.08	Payment of Electricity bill	4 000	

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