

**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	

# Accounting Exam Papers Questions And Answers

**KJ Lindholm-Leary**



**Accounting Exam Papers Questions And Answers:**

## Reviewing **Accounting Exam Papers Questions And Answers**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Accounting Exam Papers Questions And Answers**," an enthralling opus penned by a highly acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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### **Table of Contents Accounting Exam Papers Questions And Answers**

1. Understanding the eBook Accounting Exam Papers Questions And Answers
  - The Rise of Digital Reading Accounting Exam Papers Questions And Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Exam Papers Questions And Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Accounting Exam Papers Questions And Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Exam Papers Questions And Answers
  - Personalized Recommendations
  - Accounting Exam Papers Questions And Answers User Reviews and Ratings
  - Accounting Exam Papers Questions And Answers and Bestseller Lists

5. Accessing Accounting Exam Papers Questions And Answers Free and Paid eBooks
  - Accounting Exam Papers Questions And Answers Public Domain eBooks
  - Accounting Exam Papers Questions And Answers eBook Subscription Services
  - Accounting Exam Papers Questions And Answers Budget-Friendly Options
6. Navigating Accounting Exam Papers Questions And Answers eBook Formats
  - ePub, PDF, MOBI, and More
  - Accounting Exam Papers Questions And Answers Compatibility with Devices
  - Accounting Exam Papers Questions And Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Accounting Exam Papers Questions And Answers
  - Highlighting and Note-Taking Accounting Exam Papers Questions And Answers
  - Interactive Elements Accounting Exam Papers Questions And Answers
8. Staying Engaged with Accounting Exam Papers Questions And Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Accounting Exam Papers Questions And Answers
9. Balancing eBooks and Physical Books Accounting Exam Papers Questions And Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Accounting Exam Papers Questions And Answers
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Accounting Exam Papers Questions And Answers
  - Setting Reading Goals Accounting Exam Papers Questions And Answers
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Exam Papers Questions And Answers
  - Fact-Checking eBook Content of Accounting Exam Papers Questions And Answers
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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