

**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	

# Financial Accounting Question Test Paper With Answers On

**Irvin N. Gleim, William Arthur Collins**



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**CIMA Learning System 2007 Financial Accounting and Tax Principles** Tom Rolfe, 2006-10-13 The 2007 edition of CIMA's Official Learning Systems has been written in conjunction with the CIMA faculty to fully reflect what could be tested in the exam Updated to incorporate legislative and syllabus changes the 2007 Learning Systems provide complete study material for the May and November 2007 exams The new edition maintains the popular loose leaf format and contains practice questions throughout complete revision section topic summaries recommended reading articles from a range of journals May 2006 Q A's CIMA Official Learning Systems are the only materials written and endorsed by the CIMA Faculty The Official Learning Systems are the only study materials endorsed by CIMA Fully revised and updated with new readings and worked examples Written by the Examiner and CIMA faculty Complete integrated package incorporating syllabus guidance full text recommended articles revision guides and extensive question practice

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**Quick Revision for Financial Accounting (For ICWA Intermediate: Paper 5)** Tulsian P.C. & Tulsian Bharat, Tulsian's Quick Revision for Financial Accounting is a self study handbook Loaded with practical questions this book is a perfect revision text comprises structured questions based on pattern and scheme adopted in examinations

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**CIMA Fundamentals of Financial Accounting** BPP Learning Media, 2012-11-30 BPP Learning Media provides the widest range of study materials of any CIMA publisher Our

comprehensive printed materials highlight the areas to focus on for your exams and our e Learning products complement the syllabus to improve your understanding

**Financial Accounting** Robert F. Meigs, Wai P. Lam, Brenda M. Mallouk, 2002  
Now available in a single volume the ninth edition of this market leading text continues an evolution toward a user orientation Following market demand a corporate approach more conceptual framework and many new pedagogical elements have been implemented to better develop the student's abilities to understand and use accounting information in the role of decision maker All aspects of this textbook and its supporting ancillaries have been carefully evaluated and revised to create a more user friendly dynamic text while retaining the foundation that has made it so successful throughout the years

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Whittington,Patrick R. Delaney,Ray Whittington,2004-01-06 Beginning your CPA review program Examination grading The solutions approach Taking the examination Financial accounting and reporting Appendix Financial accounting and reporting simulations Financial accounting and reporting testlets      **Financial Accounting** Gary A. Porter,Curtis L. Norton,2004 The fourth edition of Financial Accounting teaches accounting from both the preparer and user perspective To lead students to a full understanding of the impact of financial statements on business decision making the authors use the financial statements from Winnebago Industries throughout the chapter and end of chapter material Porter Norton is unique in that it also uses a competing company to Winnebago Monaco Coach to do comparative financial analysis this is reflected throughout the text and in end of chapter problems      *The Accountant* ,1913

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