

ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA
LEVEL III EXAMINATION - JANUARY 2021
(303) FINANCIAL CONTROLS & AUDIT

• **Instructions to candidates (Please Read Carefully):**

- (1) **Time Allowed:** *Reading* : 15 minutes.
Writing : 03 hours.

- (2) **All questions should be answered.**

- (3) **Answers should be in one language, in the medium applied for, in the booklets provided.**

- (4) **Submit all workings and calculations. State clearly assumptions made by you, if any.**

- (5) **Use of Non-programmable calculators is only permitted.**

- (6) **Action Verb Check List with definitions is attached. Each question will begin with an action verb. Candidates should answer the questions based on the definition of the verb given in the Action Verb Check List.**

- (7) **100 Marks.**

20-03-2021
Afternoon
[01.45 – 05.00]

No. of Pages : 08
No. of Questions : 09

SECTION A

(Total 20 marks)

Question 01

COVID-19 pandemic has resulted significant challenges to entities in various industries. Examples for changes in external environment due to COVID-19 are as follows:

- Government policy of granting "moratorium" on debt services.
- Government policy of implementing simple tax system.
- Reduction in interest rates.
- Physical meetings were substituted with virtual meetings (e.g. via Skype, Zoom, Teams, etc.).
- Introduction of laws and regulations to follow health guidelines.

You are required to:

Relate each of the above examples with external environmental factors / forces (PESTEL).

(05 marks)

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web aug 4 2008 the purpose of this experiment was extract isolate and purify the natural product trimyristin from the spice nutmeg the trimyristin was extracted by using the solvent diethyl ether and

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web trimyristin is found in the fixed oil of nutmeg the fixed oil comprises approximately 24 40 of the nutmeg seed trimyristin comprises 73 of the fixed oil overall trimyristin should have percent recovery of 18 29 1 figure 1 shows how trimyristin is triester formed from the dehydration reaction between glycerol and myristic acid oh

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web purpose the purpose of this lab is to extract trimyristin from nutmeg as well as synthesizing myristic acid from the extracted trimyristin using base hydrolysis and naoh acidification using hcl is necessary to characterize the product by finding the melting point

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web in this lab trimyristin is extracted from ground nutmeg occurring in many vegetable oils as well as myristic acid trimyristin consists of long saturated hydrocarbon chains and it is relatively nonpolar thus using a relatively nonpolar solvent trimyristin can be easily extracted by the concept of like dissolves like

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web the desired components of solids are dissolved in a solvent then the remaining solid is filtered so that the selected element and solvent are left over in this lab the trimyristin was dissolved into the solvent and the remainder of the nutmeg was filtered out

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