

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
[09.45 – 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)

Aat Past Paper Answers

Daniel F McAuley



Aat Past Paper Answers:

Science model answers. Being the papers set at the intermediate and preliminary scientific examinations, July 1889, followed by full answers, by S. Rideal [and others]. London univ, exam. papers, 1889 **Mastering Bookkeeping, 10th Edition** Peter Marshall, 2017-04-06 The book explains the principles and practice of bookkeeping sequentially including The bank reconciliation Writing up the petty cash book Extracting a trial balance Accruals and prepayments Setting up a limited company Accounting for VAT Plus step by step guides to compiling a balance sheet depreciation accounting for bad and doubtful debts and much more The 10th edition also includes significant enhancements to reflect the teachings of the principle bookkeeping institutes as they endeavour to raise the professional competence of their members For example accounting staff are increasingly being required to extend their record keeping into management accounts areas The new edition includes chapters on stock control and budgetary control accounting In addition it will include more detailed guidance on the significance and importance of ratio analysis and statements of sources and application of funds plus the latest available IAB and ICB exam papers *16 Years' Solved Papers JEE Main 2021* Vikas Jain, DK Jha, 2020-11-24 1 JEE Main Solved Papers 2020 2013 is a complete practice package of JEE Mains 2 This book includes 16 question papers of JEE Main Online papers 2020 2019 3 Solved Papers from 2018 2013 are given for practice 4 Student friendly solutions are given for each question for the quick revision of concepts JEE Entrance is the gateway to some of the prestigious engineering technology institutions and every year nearly 10 Lakhs students appear in the race The rigorous practice is required to get through the exam Preparation never ends until the last minute if there is no proper planning done before the exam To make students well versed with pattern as well as the level of the questions asked in the exam presenting the latest edition of JEE Main Solved Paper 2020 2013 facilitating an effective way of smart preparation to clear the upcoming JEE Main Paper As the name of the book already unveils its key features it is loaded with good number of questions that includes all 16 question papers of JEE Main Online 2020 2019 and remaining solved papers 2018 2013 Detailed solution comprehends the preparation that helps in overcoming the doubts and fears about the exam This is a student friendly book with its contents sounding like interactive sessions to help you progress more in the race of winning a seat in JEE MAIN 2021

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9 Years Solved Papers JEE Main 2022 Vikas Jain,Dk

Jha,2023-01-10 **Mastering Book-Keeping** Peter Marshall,2011-06-01 Double entry accounting can be easy if it is explained well and Mastering Book keeping does just that Now in its updated 8th edition this popular book has helped thousands of people to get to grips with book keeping It explains the principles and practice of book keeping sequentially and includes The daybooks and ledger accounts End of year accounting Sole proprietorships limited companies partnerships and not for profit organisations Using computers for accounting Accounting for VAT Progressing to more advanced management accounting The implications of the Data Protection Act 1998 on book keepers Plus step by step guides to compiling a balance sheet depreciation accounting for bad and doubtful debts and much more Everything is made clear with easy to follow explanations Typical transactions are illustrated throughout to make the information even easier to understand This book is suitable for those preparing for the examinations of ICB AAT IAB OCR AQA and all other courses in book keeping and accounts **One World Many Issues** Lyn Clarke,Bernard Williams,Graham Langtree,2001 Grade level 7 8 9 10 11 e i s

Steps to Career Siji Thomas,2017-06-05 For the longest time parents and children both knew and believed that Medicine Engineering Management and Law were the only true careers which could provide job security and steady paycheques However youngsters today couldn't have been more open to trying out offbeat careers They are bold patient resilient and aware of the fact that a career that is in line with their interests has a higher chance of being satisfying An equal or probably more parents are sceptical about these unconventional careers and would rather have their children go in for tried and tested jobs With Steps to Career the author has attempted to dilute the dilemma of such children and their parents providing them a wealth of information on the available conventional and unconventional career options to help the children decide the right career for them and the process Frank Wood's A-Level Accounting Frank Wood,Alan Sangster,2004 This edition of Frank Wood's A level Accounting has been restructured to match closely the AQA A level syllabus now covered in the first fifteen chapters In particular coverage of partnership accounts now in one chapter all company accounting is covered in one chapter and standard costing and variance is covered in a single chapter The book builds on a first course in accounting and includes coverage of the more advanced aspects of financial and management accounting As well as providing instruction and practice in the preparation of accounting information the text stresses the need for students to understand the business reasons behind accounting techniques A continuing strength of the book is the large amount of question material Recent past questions from the main examining bodies are included as well as a useful guide to examination techniques at A level **16 Years' Solved Papers JEE Main 2020** Vikas Jain,DK Jha,2019-06-30

Engineers are known to set the foundations and ultimately contributing in building the nation This is the reason why it is considered as one of the top professions in the world To be a certified engineer from reputed institutions like IITs NITs IIITs etc candidates aspirants has to go through Joint Entrance Exam JEE being conducted by CBSE every year and requires an

intense groundwork on subjects of Physics Chemistry and Mathematics from Class XI and XII syllabi The latest edition of 16 Years JEE MAIN Solved Papers is designed with a purpose of facilitating an effective way of smart preparation in students to clear the upcoming JEE MAIN As the name of the book already unfolds its key feature with this new edition the invaluable benefits of solving such good number of precisely solved papers continues to help students in their path to success The detailed solutions to the 16 Years Solved Papers of Previous Years Questions from 2003 to 2018 can be easily comprehended by the students and 3 Sets of Practice are also given to overcome the doubts and fears out of exam This is a student friendly book with its contents sounding like interactive sessions to help you progress more in the race of winning a seat in JEE MAIN 2019 Table of ContentJEE Main 2018 JEE Main 2017 JEE Main 2016 JEE Main 2015 JEE Main 2014 JEE Main 2013 AIEEE 2012 AIEEE 2011 AIEEE 2010 AIEEE 2009 AIEEE 2008 AIEEE 2007 AIEEE 2006 AIEEE 2005 AIEEE 2004 AIEEE 2003 Practice Set 1 Practice Set 2 Practice Set 3

American Journal of Islamic Social Sciences 19:2 Zafar Iqbal and Mervyn K. Lewis, Ejaz Akram, Abdullah al-Ahsan, Hasan Horkuc, Ahmad S. Massasati, The American Journal of Islamic Social Sciences AJISS established in 1984 is a quarterly double blind peer reviewed and interdisciplinary journal published by the International Institute of Islamic Thought IIIT and distributed worldwide The journal showcases a wide variety of scholarly research on all facets of Islam and the Muslim world including subjects such as anthropology history philosophy and metaphysics politics psychology religious law and traditional Islam

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chairman s speech ladies and gentlemen good morning my name is charles goode as your chairman it is my pleasure to welcome you to the 35th annual general meeting of anz

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dovish in comments made at an economic forum even as he

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feb 29 2020 here are some good general phrases to use i d like to welcome you all here today now let s get doen to business

thank you all for coming perhaps we can make a start

u s treasurys ahead of fed chair powell speech cnbc - Jan 22 2021

remarks by deputy secretary of commerce don graves at the - Aug 29 2021

oct 19 2023 federal reserve chair jerome powell is slated to deliver a speech on the u s economy thursday at the economic club of new york the speech comes during a difficult

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chairman s welcome speech agm 2017 salutations - Sep 10 2022

introductions if anyone at the meeting is new to the group or if there is a guest speaker this is the time when introductions should be made the person in charge of the meeting can

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the following are some general tips to help you in your role as a session chair at an iaia annual conference in addition to the specific instructions provided to you directly from the program

fed chair powell hints that soaring bond yields could mean - Jul 28 2021

oct 18 2023 federal reserve chair jerome powell is set to deliver what could be a key policy address with markets bracing that the central bank leader may still talk tough on inflation the

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may 12 2022 a warm welcome to the 113th annual general meeting of bp p l c my name is helge lund i am chair of bp s board of directors i am chairing our meeting today from the

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oct 19 2023 jerome h powell the chair of the federal reserve reiterated the central bank s commitment to moving forward carefully with further rate moves in a speech on thursday

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helge lund chairman 12 may 2021 welcome in a few moments i will say something about the resolutions proposed but first i want to share some reflections on the past year a year

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web if your home s system of this vintage has provisions for air conditioning cooling then the thermostat wiring will have at least three wires some will require a separate r terminal for heating and cooling and will be labeled rh and rc now needing a minimum of 4 wires r w and a y terminal

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