

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)

Aat Past Paper Answers

Siji Thomas



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

TABLE OF CONTENT JEE MAIN ONLINE SOLVED PAPERS 2020

September Attempt 2 Sept 2020 Shift I 2 Sept 2020 Shift II 3 Sept 2020 Shift I 3 Sept 2020 Shift II 4 Sept 2020 Shift I 4 Sept 2020 Shift II 4 Sept 2020 Shift I 4 Sept 2020 Shift II 5 Sept 2020 Shift I 5 Sept 2020 Shift II 6 Sept 2020 Shift I 6 Sept 2020 Shift II

January Attempt 7 Jan 2020 Shift I 7 Jan 2020 Shift II 8 Jan 2020 Shift I 8 Jan 2020 Shift II 9 Jan 2020 Shift I 9 Jan 2020 Shift II

JEE MAIN ONLINE SOLVED PAPERS 2019

April Attempt 8 April 2019 Shift I 8 April 2019 Shift II 9 April 2019 Shift I 9 April 2019 Shift II 10 April 2019 Shift I 10 April 2019 Shift II 11 April 2019 Shift I 11 April 2019 Shift II 12 April 2019 Shift I 12 April 2019 Shift II

January Attempt 9 Jan 2019 Shift I 9 Jan 2019 Shift II 10 Jan 2019 Shift I 10 Jan 2019 Shift II 11 Jan 2019 Shift I 11 Jan 2019 Shift II 12 Jan 2019 Shift I 12 Jan 2019

Shift II JEE MAIN ONLINE SOLVED PAPERS 2018 13

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 s 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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Table of Contents Aat Past Paper Answers

1. Understanding the eBook Aat Past Paper Answers
 - The Rise of Digital Reading Aat Past Paper Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Aat Past Paper 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 Aat Past Paper Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Aat Past Paper Answers
 - Personalized Recommendations
 - Aat Past Paper Answers User Reviews and Ratings
 - Aat Past Paper Answers and Bestseller Lists
5. Accessing Aat Past Paper Answers Free and Paid eBooks
 - Aat Past Paper Answers Public Domain eBooks
 - Aat Past Paper Answers eBook Subscription Services
 - Aat Past Paper Answers Budget-Friendly Options
6. Navigating Aat Past Paper Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Aat Past Paper Answers Compatibility with Devices
 - Aat Past Paper Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Aat Past Paper Answers
 - Highlighting and Note-Taking Aat Past Paper Answers
 - Interactive Elements Aat Past Paper Answers
8. Staying Engaged with Aat Past Paper Answers

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Aat Past Paper Answers
- 9. Balancing eBooks and Physical Books Aat Past Paper Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Aat Past Paper Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Aat Past Paper Answers
 - Setting Reading Goals Aat Past Paper Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Aat Past Paper Answers
 - Fact-Checking eBook Content of Aat Past Paper 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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