

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 Level 2 Past Papers

**Queensland. Parliament. Legislative
Assembly**



Aat Level 2 Past Papers:

Management and Cost Accounting For Dummies Mark P. Holtzman, Sandy Hood, 2013-08-05 With easy to understand explanations and real life examples Management Cost Accounting For Dummies provides students and trainees with the basic concepts terminology and methods to identify measure analyse interpret and communicate accounting information in the context of managerial decision making Major topics include cost behaviour cost analysis profit planning and control measures accounting for decentralized operations budgeting decisions ethical challenges in management and cost accounting

Accountancy, 1990 Frank Wood's Book-keeping and Accounts Frank Wood, Sheila I. Robinson, 2009 The new 7th edition of Book keeping and Accounts is an up to date attractive and comprehensive accountancy textbook that provides a progressive approach to learning and the principles of accounting and covers the requirements of many of the accountancy professional bodies examinations including AAT IAB A Level and OCR

British Book News British Council, 1988 Includes no 53a British wartime books for young people

AAT Level 2 Bookkeeping Transactions Marzar Ltd, 2021-05-13 This book consists of FIVE real style AAT Exam Practice Assessments AQ2016 to give you lots of exam practice and the very best chance of exam success We also sell Study Text and Exam Practice Kits produced by our expert team of AAT tutors Our team have extensive experience teaching AAT and writing high quality study materials that enable you to focus and pass your exam Our Study Text and Exam Practice Kits cover all aspects of the syllabus in a user friendly way and build on your understanding by including real style exam activities for you to practice Visit www.acornlive.com/aat home study for further information Our AAT tutors work very long hours to produce study material that is first class and absolutely focused on passing your exam We hope very much that you enjoy this product and wish you the very best for exam success For feedback please contact our team aatlivelearning@gmail.com or safina@acornlive.com

Resources in Education, 1994

AAT Level 2 Bookkeeping Controls Marzar Ltd, 2021-05-10 This book consists of FIVE real style AAT Exam Practice Assessments to give you lots of exam practice and the very best chance of exam success We also sell Study Text and Exam Practice Kits produced by our expert team of AAT tutors Our team have extensive experience teaching AAT and writing high quality study materials that enable you to focus and pass your exam Our Study Text and Exam Practice Kits cover all aspects of the syllabus in a user friendly way and build on your understanding by including real style exam activities for you to practice Visit www.acornlive.com/aat home study for further information Our AAT tutors work very long hours to produce study material that is first class and absolutely focused on passing your exam We hope very much that you enjoy this product and wish you the very best for exam success For feedback please contact our team aatlivelearning@gmail.com or safina@acornlive.com

AAT Level 2 Bookkeeping Transactions Marzar Ltd, 2021-04-28 AAT level 2 Bookkeeping Transactions Study Text and exam practice kit This Study Text and Exam Practice Kit is produced by our expert team of AAT tutors Our team have extensive experience teaching AAT and writing high quality study materials that enable you to focus and pass your

exam This study text and exam practice kit covers all aspects of the syllabus AQ2016 in a user friendly way and builds on the understanding of each chapter by including real style exam activities for you to practice We also sell FIVE AAT real style exam practice assessments for this subject to give lots more exam practice and the very best chance for exam success Visit www.acornlive.com aat home study to purchase AAT study text and exam practice kits or FIVE real style AAT mock practice assessments Our AAT tutors and team work very long hours to produce study material that is first class and absolutely focused on passing your exam We hope very much that you enjoy them and wish you the very best for exam success For feedback please contact our team aatlivelivelearning@gmail.com or safina.acornlive.com MarZar Ltd www.acornlive.com

Osmania Papers in Linguistics ,2010 **Papers** ,1973 **Parliamentary Papers** Great Britain. Parliament. House of Commons,1957 **Parliamentary Papers** Queensland. Parliament. Legislative Assembly,1992 **AAT Level 2 Bookkeeping Controls** Marzar Ltd,2021-05-10 AAT Level 2 Bookkeeping Controls AQ2016 This Study Text and Exam Practice Kit is produced by our expert team of AAT tutors Our team have extensive experience teaching AAT and writing high quality study materials that enable you to focus and pass your exam This study text and exam practice kit covers all aspects of the syllabus AQ2016 in a user friendly way and builds on the understanding of each chapter by including real style exam activities for you to practice We also sell FIVE AAT real style exam practice assessments for this subject to give lots more exam practice and the very best chance for exam success Visit www.acornlive.com aat home study to purchase AAT study text and exam practice kits or FIVE real style AAT mock practice assessments Our AAT tutors and team work very long hours to produce study material that is first class and absolutely focused on passing your exam We hope very much that you enjoy them and wish you the very best for exam success For feedback please contact our team aatlivelivelearning@gmail.com or safina.acornlive.com The Engineering Designer ,1971 Conference Papers Index ,1980 Monthly Papers presented at recent meeting held all over the world by scientific technical engineering and medical groups Sources are meeting programs and abstract publications as well as questionnaires Arranged under 17 subject sections 7 of direct interest to the life scientist Full programs of meetings listed under sections Entry gives citation number paper title name mailing address and any ordering number assigned Quarterly and annual indexes to subjects authors and programs not available in monthly issues **The continental atlas of the distribution of tsetse flies in Africa** Cecchi, G.; Paone, M.; de Gier, J.; Zhao, W.,2024-09-24 Tsetse flies Genus Glossina occur in sub Saharan Africa where they transmit trypanosomosis a group of parasitic diseases that affect both animals and humans Tsetse and trypanosomosis are a constant drain on the resources of poor African livestock keepers and they also impose a public health burden Comprehensive data on the geographic distribution of tsetse flies is crucial to design evidence based and cost effective strategies against animal trypanosomoses and it is also important in eliminating the human form of the disease Despite this the latest maps of tsetse distribution in Africa were published several decades ago The present publication provides an update on the geographical distribution of tsetse flies in Africa A

total of 669 scientific publications spanning a period of 31 years 1990 2020 provided the input data and almost 7 400 distinct geographical locations were mapped Tsetse flies were recorded from a maximum latitude of 15 North in Senegal to a minimum of 28 5 South in South Africa Data coverage is uneven and no eligible publication was found for Burundi Guinea Bissau Liberia Sierra Leone or Somalia A dearth of information also affects a few other countries such as Angola the Congo the Democratic Republic of the Congo and South Sudan At the level of tsetse species relatively abundant data were identified for the species of major veterinary and public health importance especially of the riverine palpalis and savannah morsitans groups By contrast limited information is available on many species of the forest fusca group The continental atlas of tsetse flies in combination with the upcoming component on animal trypanosomosis can be used by policy makers practitioners and scientists engaged in the control and elimination of tsetse flies and trypanosomosis in Africa It also provides a blueprint for national authorities to develop country level information systems i e national atlases to assist planning and monitoring of control activities at the national and local levels

AAT Level 2 Introduction to Bookkeeping Marzar Ltd,2022-04-28
AAT Level 2 Introduction to Bookkeeping FIVE AAT Practice Assessments Q2022 This book contains FIVE AAT Exam Practice Assessments which have been published for this subject They are produced by our expert team of AAT tutors giving real AAT exam style and standard questions that ensure the very best for exam success All exam style questions have solutions fully explained and revision summaries are also included to revise the syllabus We also sell Study Text and Exam Practice Kits produced by our expert team of AAT tutors Our team have extensive experience teaching AAT and writing high quality study materials that enable you to focus and pass your exam Our Study Text and Exam Practice Kits cover all aspects of the syllabus in a user friendly way and build on your understanding by including real style exam questions for you to practice Our AAT tutors work extensively to produce study material that is first class and absolutely focused on passing your exam We hope very much that you enjoy this product and wish you the very best for exam success For feedback please contact our team aatlivelearning gmail com or safina acornlive com

A.I.D. Research and Development Abstracts ,1986 A.I.D. Research and Development Abstracts United States. Agency for International Development,1982

Handbook on Migration and Human Rights Ruth Rubio Marín,Dorothy Estrada-Tanck,Benedita Menezes Queiroz,Fulvia Staiano,2025-09-10 This Research Handbook examines the complex issues faced by migrants and refugees in securing their human rights By challenging and reformulating the crisis narrative often perpetuated by states and international organizations it provides a gendered cutting edge in depth investigation of key themes central to the human rights implications of migration

Aat Level 2 Past Papers Book Review: Unveiling the Power of Words

In a global driven by information and connectivity, the ability of words has be evident than ever. They have the capacity to inspire, provoke, and ignite change. Such is the essence of the book **Aat Level 2 Past Papers**, a literary masterpiece that delves deep into the significance of words and their impact on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book is key themes, examine its writing style, and analyze its overall impact on readers.

<https://legacy.tortoisemedia.com/files/Resources/default.aspx/Algebra%20Prentice%20Hall%20Answers%20Lesson%207.pdf>

Table of Contents Aat Level 2 Past Papers

1. Understanding the eBook Aat Level 2 Past Papers
 - The Rise of Digital Reading Aat Level 2 Past Papers
 - Advantages of eBooks Over Traditional Books
2. Identifying Aat Level 2 Past Papers
 - 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 Level 2 Past Papers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Aat Level 2 Past Papers
 - Personalized Recommendations
 - Aat Level 2 Past Papers User Reviews and Ratings
 - Aat Level 2 Past Papers and Bestseller Lists
5. Accessing Aat Level 2 Past Papers Free and Paid eBooks

- Aat Level 2 Past Papers Public Domain eBooks
- Aat Level 2 Past Papers eBook Subscription Services
- Aat Level 2 Past Papers Budget-Friendly Options
- 6. Navigating Aat Level 2 Past Papers eBook Formats
 - ePub, PDF, MOBI, and More
 - Aat Level 2 Past Papers Compatibility with Devices
 - Aat Level 2 Past Papers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Aat Level 2 Past Papers
 - Highlighting and Note-Taking Aat Level 2 Past Papers
 - Interactive Elements Aat Level 2 Past Papers
- 8. Staying Engaged with Aat Level 2 Past Papers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Aat Level 2 Past Papers
- 9. Balancing eBooks and Physical Books Aat Level 2 Past Papers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Aat Level 2 Past Papers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Aat Level 2 Past Papers
 - Setting Reading Goals Aat Level 2 Past Papers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Aat Level 2 Past Papers
 - Fact-Checking eBook Content of Aat Level 2 Past Papers
 - 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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