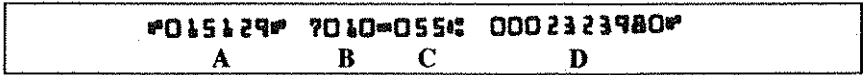


8. Following is a Magnetic Ink Character Recognition (MICR) of a cheque.



The numbers related to the letters A and C above indicate, in correct order,

- (1) Account Number and Bank Branch Code.
- (2) Bank Code and Account Number.
- (3) Cheque Number and Bank Branch Code.
- (4) Cheque Number and Bank Code.

9. A crossed cheque received in Sepala's name was rejected by the bank officer when it was presented to be deposited to his current account in people's bank, Galle.

What is the crossing indicated in the cheque?

- (1)
- (2)
- (3)
- (4)

10. Sandun has insured his motor vehicle which is valued at Rs.1000000 to the same amount. In an accident Rs.400000 worth damage occurred to the motor vehicle. Sandun claimed Rs.1000000 compensation for the damage from the insurance company. How much is the compensation Sandun received from the insurance company?

- (1) Rs.400000
- (2) Rs.600000
- (3) Rs.1000000
- (4) Rs.1400000

11. An e-mail is an

- (1) Internal, Electronic, Verbal Communication method.
- (2) External, Electronic, Verbal Communication method.
- (3) External, Electronic, Sign Communication method.
- (4) External, Electronic, Written Communication method.

12. While the Colombo port is^①..... of the element of transportation, the Neveska Lady Ship which arrived in the Colombo port is^②..... of the element of transportation. Select the answer that shows the suitable terms to ^① and ^② in the above statement in correct order.

- (1) the mode, the terminal
- (2) the terminal, the mode
- (3) the terminal, the power
- (4) the ways, the mode

13. A wholesale trade, from the following is

- (1) selling 100 milk packets by a milk bar to give to the elephants in Udawalawa elephant orphanage.
- (2) selling peanuts by Radha to the passengers in the train.
- (3) selling 1000 roofing tiles by a factory to Bathiya for roofing his house.
- (4) selling flowers in small scale by Malith to flower shops in Colombo.

14. Out of the following, select the correct statement with regard to the management.

- (1) Organizing is informing employees of their duties and directing them for these duties by the managers.
- (2) Planning is the determining the aims of an organization and designing the ways and means of achieving them.
- (3) Controlling is the directing of human resources in an organization in order to implement the planned objective.
- (4) Leading is investigating whether the quality products have been produced as planned.

15. Several businesses and target consumer groups are given in column X and Y respectively.

X	Y
1. Suwasevana Hospital	A - School children
2. Haritha Rest	B - Readers
3. Dimuthu School Uniform Suppliers	C - Patients
4. Public Library	D - Tourists

When the above businesses in column X are matched with the target consumer groups in column Y in correct order the answer is

- (1) A, C, B and D.
- (2) B, C, D and A.
- (3) C, B, A and D.
- (4) C, D, A and B.

[see page three

16. A return **not** received from investing in ordinary shares is
- (1) dividend income. (2) interest income.
(3) voting rights. (4) capital gains.
17. Following is a transaction occurred in a business.
- * Purchasing a stock of goods of Rs. 50 000 in cash
- Because of this transaction in the business,
- (1) only the assets change.
(2) only the liabilities change.
(3) only the assets and liabilities change.
(4) all assets, liabilities and equity change.
18. Out of the following, select the transaction that does **not** affect the equity?
- (1) Paying Rs.400 rate in cash.
(2) Receiving Rs.500 additional income in cash.
(3) Paying Rs.5 000 to creditors by the owner from his own money.
(4) Paying Rs.2 000 accrued electricity expenses in cash.
- Answer the questions No. 19 and 20 paying attention to the following case.
- * Thisara business purchased a stock of goods at a cost of Rs. 20 000 on credit. Then 10% trade discount was deducted. Further 10% cash discount was received when paying money.
19. The net impact on assets, when the above transactions of Thisara business was recorded in the accounting equation is
- (1) decreasing by Rs.1 800. (2) increasing by Rs.1 800.
(3) decreasing by Rs.18 000. (4) increasing by Rs.20 000.
20. What is the correct double entry related to the cash payment of Thisara business?
- (1) Creditors a/c Dr. Rs. 18 000
Cash a/c Cr. Rs. 18 000
- (2) Creditors a/c Dr. Rs. 20 000
Cash a/c Cr. Rs. 20 000
- (3) Creditors a/c Dr. Rs. 18 000
Cash a/c Cr. Rs. 16 200
Discount received a/c Cr. Rs. 1 800
- (4) Creditors a/c Dr. Rs. 20 000
Cash a/c Cr. Rs. 18 000
Discount received a/c Cr. Rs. 2 000
21. While the sales account in the ledger of a business is^①..... account and drawings account is^②..... account.
- Select the answer that shows the correct terms to ^① and ^② in the above statement in correct order.
- (1) an income, an equity (2) an income, an expense
(3) a liability, an equity (4) an equity, an expense
22. Out of the following, select the transaction that should be recorded in the General Journal.
- (1) Obtaining Rs.2 000 cash by the owner for personal use.
(2) Writing off Rs.2 000 from the debtors as bad debts.
(3) Purchasing a machine for Rs.100 000 in cash for the use of business.
(4) Purchasing a stock of goods of Rs.10 000 to the business on credit.
- Answer the questions No. 23 and 24 using the following information.
- * The balance of the bank account as at 30th September 2017 was Rs.14 100. The balance of the bank statement was different on that date due to the following reasons.
- A - Cheques deposited but not realized were Rs.8 000
B - Direct remittances received to the bank from debtors were Rs.2 500
C - Insurance payment on standing orders was Rs.3 500
23. From the above, which caused the increase in the balance in the bank account than the balance in the bank statement?
- (1) A only. (2) B only. (3) A and C only. (4) B and C only.
24. The adjusted bank balance as at 30th September 2017 is
- (1) Rs.5 100. (2) Rs.10 600. (3) Rs.13 100. (4) Rs.16 600.

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25. The amount of petty cash imprest of Sarana's business was Rs.3000. The petty cash expenses during the month of September 2017 was Rs.2800. On 1st of October Rs.3300 has been reimbursed. Select the correct statement with regard to the petty cash of Sarana's business.
- (1) The value of the petty cash imprest for the month of October is Rs.3500.
 - (2) The balance with the petty cashier as at 30th September is Rs.500.
 - (3) The petty cash expenses for the month of September is Rs.3300.
 - (4) The increase of the petty cash imprest from October is Rs.300.

26. Purchasing journal is a
- (1) ledger account.
 - (2) prime entry book.
 - (3) source document.
 - (4) financial statement.

27. Obtaining 10 pots of curd by Sukiri that are produced in her own business for her family function is recorded in
- (1) the purchases journal.
 - (2) the sales journal.
 - (3) the general journal.
 - (4) the purchases account.

● Answer the questions No. 28 and 29 using the following information.

* The double entry which records the discounts allowed to a debtor of Rs.1200 of a business is as follows.

Discounts allowed a/c	Dr. Rs.2100
Debtors a/c	Cr. Rs.2100

28. Because of the above entry,
- (1) the total of the debit and credit columns of the trial balance are not equal.
 - (2) the debit balance of Rs. 900 occurs in suspense account.
 - (3) discounts allowed Rs.900 has been recorded in relevant accounts in excess.
 - (4) discounts allowed Rs.900 has been recorded in incorrect sides of the relevant accounts in excess.

29. The double entry to rectify the above error is
- | | | | |
|---------------------------|--------------|---------------------------|--------------|
| (1) Debtors a/c | Dr. Rs. 900 | (2) Discounts allowed a/c | Dr. Rs. 900 |
| Discounts allowed a/c | Cr. Rs. 900 | Debtors a/c | Cr. Rs. 900 |
| (3) Discounts allowed a/c | Dr. Rs. 1200 | (4) Debtors a/c | Dr. Rs. 2100 |
| Debtors a/c | Cr. Rs. 1200 | Discounts allowed a/c | Cr. Rs. 2100 |

30. The number of members in Supiri Sports Association as at 01.01.2016 were 200. The monthly membership fee per member is Rs. 50. For the year 2016, 30 members have not paid their membership fee. Select the **incorrect** statement with regard to the above sports association.
- (1) The membership fee income indicated in the income statement for the year 2016 is Rs.120000.
 - (2) The membership fee indicated in the receipts and payments account for the year 2016 is Rs.102000.
 - (3) The monthly membership fee income is Rs.10000.
 - (4) The membership fee to be received for the year 2016 is Rs.1500.

31. Select the correct answer for the following blank.

Direct Material Cost	+	Direct Labour Cost	+	Direct Other Cost	+	=	Total Production Cost
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- (1) Primary Cost
 - (2) Production Overhead
 - (3) Production Cost per unit
 - (4) Profit Margin
32. The expenditure of Rs.8000 spent on purchase of clay by a business, which produces bricks is a part of
- (1) primary cost of that business.
 - (2) production overhead of that business.
 - (3) indirect cost of that business.
 - (4) indirect material cost of that business.
33. On 01.01.2015 a machine was purchased for Rs.600000. The effective lifetime of the machine was 5 years. At the end of the life time, the scrap value of the machine was Rs.100000. How much is the accumulated depreciation that should be indicated in the statement of financial position as at 31.12.2016?
- (1) Rs.100000
 - (2) Rs.120000
 - (3) Rs.200000
 - (4) Rs.240000

34. Insuring the building of the business on 01.07.2016, Rs.18 000 has been paid on the same day, as annual insurance fee.

Select the correct statement with regard to the above transaction.

- (1) Insurance fee indicated in the statement of profit and loss for the year ended 31.12.2016 is Rs.18 000.
- (2) Accrued insurance fee as at 31.12.2016 is Rs.9 000.
- (3) Current liabilities as at 31.12.2016 is Rs.9 000.
- (4) Prepaid insurance fee as at 31.12.2016 is Rs.9 000.

● Use the following information to answer the questions No. 35 to 40.

Following are the financial statements prepared for the year ended 31.12.2016 by a trainee accounts clerk for the business which was started on 01.01.2016, employing Rs.330 000 by Sumudu.

Statement of Profit and Loss

	Rs.	Rs.
Income		
Sales	250 000	
Discounts received	3 000	
		253 000
Expenses		
Purchases	160 000	
Carriage inwards	5 000	
Advertising Expenses	10 000	
Rent	12 000	
Bank loan interest	6 000	
Electricity charges	2 500	
Discounts allowed	1 000	
		(196 500)
Net Profit		56 500

Statement of Financial Position

	Rs.
Assets	
Motor vehicle	300 000
Furniture	100 000
Debtors	30 000
Cash balance	45 000
	475 000
Equity and Liabilities	
Capital	330 000
Net Profit	56 500
Bank Loan	50 000
Creditors	36 000
Accrued bank loan interest	2 500
	475 000

35. The cost of sales of the business for the year ended 31.12.2016 is
 (1) Rs. 160 000. (2) Rs. 165 000. (3) Rs. 196 500. (4) Rs. 253 000.
36. The Gross profit of the business for the year ended 31.12.2016 is
 (1) Rs. 85 000. (2) Rs. 88 000. (3) Rs. 90 000. (4) Rs. 93 000.
37. The total of establishment and administration expenses indicated in the statement of profit and loss for the year ended 31.12.2016 is
 (1) Rs. 11 000. (2) Rs. 12 000. (3) Rs. 14 500. (4) Rs. 31 500.
38. What is the amount of bank interest paid in cash for the year ended 31.12.2016?
 (1) Rs. 2 500 (2) Rs. 3 500 (3) Rs. 6 000 (4) Rs. 8 500
39. The increase of the equity of this business from 01.01.2016 to 31.12.2016 is
 (1) Rs. 45 000. (2) Rs. 56 500. (3) Rs. 330 000. (4) Rs. 386 500.
40. Select the answer which shows the total assets and total liabilities of this business as at 31.12.2016 respectively.
 (1) Rs. 475 000 and Rs. 475 000. (2) Rs. 386 500 and Rs. 88 500.
 (3) Rs. 88 500 and Rs. 475 000. (4) Rs. 475 000 and Rs. 88 500.

* *

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නව නිර්දේශය/புதிய பாடத்திட்டம்/New Syllabus

NEW	60 E I, II
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අධ්‍යයන පොදු සහතික පත්‍ර (සාමාන්‍ය පෙළ) විභාගය, 2017 දෙසැම්බර්
கல்விப் பொதுத் தராதரப் பத்திர (சாதாரண தர)ப் பரீட்சை, 2017 டிசெம்பர்
General Certificate of Education (Ord. Level) Examination, December 2017

ව්‍යාපාර හා ගිණුම්කරණ අධ්‍යයනය I, II
வணிகக் கல்வியும் கணக்கீடும் I, II
Business and Accounting Studies I, II

Business and Accounting Studies II

NB: As instructed answer five questions only. Any extra questions answered, if not struck off by the candidate himself, will be crossed out by the examiner, without being marked.

* Including question No. 1 answer five questions selecting two questions from each of the parts I and II.

* Write your answers in neat handwriting.

1. Using the following case, answer the questions No. (i) to (x).

Kolitha, a planter and land owner, who holds an agricultural degree runs a banana farm using organic fertilizers. He supplies fruits to the fruits sellers in the area and sells his products in weekly fair as well. Bhanuka who is an environmentalist produces lunch boxes by processing banana leaves and banana trunks which are the waste materials of Kolitha's banana farm. Bhanuka sells his products to the canteens and to the office employees.

Bhanuka registered his business on 01st of August 2017 as 'Banana Leaf'. The assets and liabilities of this business as at 01st of August 2017 as follows.

• Cash	Rs. 8 000
• Debtors	Rs. 5 000
• Creditors	Rs. 3 000
• Production equipment	Rs. 40 000
• Bank loan.....	Rs. 20 000

Following transactions occurred in the 'Banana Leaf' business during the month of August, 2017.

• Purchases of banana leaves and trunks - In cash	Rs. 8 000
- On credit	Rs. 12 000
• Sales of lunch boxes - In cash (units 1000)	Rs. 20 000
- On credit (units 2000)	Rs. 40 000
• Cash received from debtors	Rs. 35 000
• Cash payment to creditors	Rs. 10 000

• Following expenses had been paid for producing lunch boxes during the month of August.

* Electricity charges	Rs. 3 000
* Factory rent.....	Rs. 4 000
* Transportation cost.....	Rs. 3 600
* Helper's salary.....	Rs. 5 000

• production equipment are depreciated at 12% annually on the opening balance of the month of August.

• No remaining stock as at 31st August 2017.

An employee was recruited on 31st August to the 'Banana Leaf' business due to the increase in the demand of its products as a result of the ban imposed by the government on polythene usage from 01st September 2017. Further, Bhanuka decided to expand the business by obtaining a land on lease and farming banana by himself in future.

- (a) What is the type of business organization that 'Banana Leaf' business belongs to?
(b) State a strength that can be seen in the business of Kolitha.
- Both Kolitha and Bhanuka are involved in retail business.
(a) Do you agree with the above statement?
(b) State reasons for your answer.
- Write an example each for the planning function and the organizing function included in this case.

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- (iv) (a) Into which business environment does the imposing a ban by the government on polythene use belong to?
 (b) Write **two** parties which belongs to internal environment of 'Banana Leaf' business.
- (v) (a) How much is the equity of 'Banana Leaf' business as at 01st of August 2017?
 (b) Name **two** prime entry books maintained by the 'Banana Leaf' business.
- (vi) (a) Write the journal entry relevant to recording depreciation of production equipment for the month of August 2017.
 (b) How much is the net value of production equipment as at 31st August 2017?
- (vii) Calculate the cash balance of the 'Banana Leaf' business as at 31st August 2017 by preparing the cash account for the month of August 2017.
- (viii) Write
 (a) a current asset and
 (b) a current liability
 with values as at 31st August 2017 of the 'Banana Leaf' business.
- (ix) State the basic accounting equation of 'Banana Leaf' business with values as at 31st August 2017.
- (x) (a) How much is the cost of a lunch box produced by 'Banana Leaf' business during the month of August?
 (b) How much is the profit retained in selling one lunch box?
- (02 × 10 = 20 marks)**

Part I - Business Studies
 (Answer two questions only.)

2. (i) (a) What is a business?
 (b) Name **two** parties who are interested in the business activities. (02 marks)
- (ii) State whether the following statements are **true** or **false**.
 (a) Things that man should necessarily fulfil in order to exist are human needs.
 (b) According to the nature of the products produced, businesses are classified as public and private businesses.
 (c) The man-made things used in production is a factor of production called labour.
 (d) The liability of shareholders of a limited company is limited to the capital invested by them. (02 marks)
- (iii) There is a high demand for the curd supplied by National Livestock Development Board (NLDB) that are sold in Samagi canteen conducted by the employees of Sri Lanka Telecom PLC.
 Write an example each for A, B, C and D below from the above case.
 A - Service providing businesses
 B - Public sector businesses
 C - Societies
 D - Welfare oriented businesses (02 marks)
- (iv) Sunimal conducts a business to sell shoes that are produced by using processed leather.
 (a) What is the human need satisfied by Sunimal's business?
 (b) The processed leather used in shoe production in the above case belong to the factor of production called land. Do you agree with this statement? State reasons for your answer. (02 marks)
- (Total 08 marks)**
3. (i) (a) What is a cheque?
 (b) Write **two** principles of insurance. (02 marks)
- (ii) State whether the following statements are **true** or **false**.
 (a) A bank which lends money on jewellery can insure the pawned jewellery.
 (b) The feedback is not essential to complete the communication process.
 (c) The permission given by a bank to withdraw money exceeding the balance in the savings account is the bank overdraft facility.
 (d) A country bringing in products from another country is export trade. (02 marks)

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- (iii) (a) "Business activities become efficient by expanding the Colombo port."
Name the element of transportation which is directly related to the above statement.
- (b) Sumathipala purchases potatoes in large scale from Ramachandran who is a potato farmer in Jaffna, and sells them to Piyal who is a trader in weekly fair and to Sumana who sells vegetables to consumers by keeping them in front of her house.
Name a wholeseller and a retailer included in the above case, respectively. (02 marks)
- (iv) Tharanga Perera who conducts a textile business, issued a cheque on 01.10.2017 for Rs. 8 500 to Gamini Silva for purchasing a stock of textile.
A Format of a cheque is given below.

- (a) Selecting from the above case write the information that should be written on (A), (B), (C) and (D) in the above format of the cheque.
- (b) State the drawer and drawee in the above cheque separately. (02 marks)
- (Total 08 marks)**
4. (i) (a) What is target market?
- (b) Write **two** benefits of investing in treasury bills. (02 marks)
- (ii) State whether the following statements are **true** or **false**.
- (a) One of the main objectives of the Securities and Exchange Commission of Sri Lanka is to maintain the share market in fair and orderly manner.
- (b) When the risk of an investment increases expected return also increases.
- (c) Only the process from designing a product to delivering it to the customer is marketing.
- (d) Management is necessary to a business to maximize the use of limited resources. (02 marks)
- (iii) Following are four functions done by a marketing manager of a business.
- A - Purchasing a van to distribute products
 - B - Deciding to change the nature of the current product
 - C - Advising the sales employees to maintain good relationship with customers
 - D - Examining whether the expected sales income has been earned by implementing the proposed discount
- State separately, into which management function and into which variable in marketing mix and each of the above activities belongs to. (02 marks)
- (iv) Bandara, who does not like to take high risks and expects to retire next month, is considering following two investments to invest his employee provident fund (EPF).
1. Investing in a senior citizen's fixed deposits account at 15% annual interest rate.
 2. Investing in ordinary shares in stock market at 25% annual expected returns.
- (a) Out of the above investments, which one would you recommend for Bandara to invest?
- (b) State the reasons for selecting the above investment. (02 marks)
- (Total 08 marks)**

Part II - Accounting
(Answer two questions only.)

5. (i) (a) What is a liability?
(b) Write **two** types of accounts that can be seen in the ledger. (02 marks)
- (ii) Write the double entry for the following transactions.
(a) Withdrawing Rs. 2000 for the personal use of the owner
(b) Purchasing a motor vehicle for Rs. 500 000 on credit from Auto Traders for the use of business (02 marks)
- (iii) Following shows the balances of assets, liabilities and equity of a business as at 01.01.2017 and how the transactions that took place during the first week of January were recorded using the accounting equation.

	Assets (Rs.)	=	Equity (Rs.)	+	Liabilities (Rs.)
01.01.2017 Balance	200 000	=	150 000		50 000
(1)	+ 25 000 (cash)	=	-		+ 25 000 (bank loan)
(2)	- 10 000 (stock)	=	+ 5 000 (profit)		-
	+ 15 000 (debtors)	=			
(3)	- 7 000 (cash)	=	- 7 000 (rent)		-
(4)	- 6 000 (cash)	=	-		- 6 000 (creditors)

Required:

- (a) Writing each of the above transaction with values
(b) Stating separately increase or decrease of total Assets and total Equity during the week (04 marks)
- (iv) Following are the Purchase Journal and Sales Journal prepared by a business for the month of May 2017.

Purchase Journal

Date	In: No.	Supplier	Total Amount (Rs.)	L/F
5/10	005	Nalaka	4 800	
5/18	1008	Wasana	15 000	

Sales Journal

Date	In: No.	Purchaser	Total Amount (Rs.)	L/F
5/12	326	Madara	6 200	
5/26	327	Wimal	3 000	

Required:

- (a) Completing the above purchase Journal and Sales Journal as at 31st May 2017
(b) Recording the transactions in the above Purchase Journal and Sales Journal into Ledger Accounts (04 marks)
- (Total 12 marks)
6. (i) (a) Name the elements of production cost.
(b) Write **two** situations where the accounting errors occur. (02 marks)
- (ii) Some information of 'Shakthi Business' which produces concrete blocks, for the month of August 2017 are as follows.
- | | | |
|----------------------------|-----|--------|
| * Cost of a concrete block | Rs. | 30 |
| * Production overhead | Rs. | 20 000 |
| * Total production cost | Rs. | 60 000 |
| * Direct material cost | Rs. | 15 000 |
| * Other direct expenses | Rs. | 10 000 |

Required:

- (a) Number of concrete blocks produced during the month of August
(b) Direct labour cost for the month of August (02 marks)

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(iii) Following are the certain errors occurred in accounting.

- A - Credit sales of Rs. 4 500 has been recorded in the sales journal as Rs. 5 400.
- B - Paid rate Rs. 1 200 has been recorded only in cash account.
- C - The balance of the electricity expenses account Rs. 8 000 has not been extracted to the trial balance.
- D - Purchase invoice of Rs. 6 000 has been completely omitted from the books.
- E - Paid insurance Rs. 2 500 has been debited to rate account.
- F - Discounts allowed Rs. 1 300 has been recorded as Rs. 3 100 in relevant debtors account.

Required:

Write separately,

- (a) Errors that do not affect the agreement of the trial balance
- (b) Errors that affect the agreement of the trial balance (02 marks)

(iv) The bank account prepared by a business and bank statement received from the bank for the month of September 2017 are as follows.

Bank Account

Date	R.N	Description	L/F	Amount (Rs.)	Date	V.N	Description	L/F	Amount (Rs.)
9/01		Balance		18 500	9/07		Creditors 667615		3 000
9/10		Cheque deposit 562518		9 000	9/10		Rent 667616		4 000
9/22		Cheque deposit 336215		16 000	9/28		Purchases 667617		20 000
					9/30		Balance c/d		16 500
				43 500					43 500

Bank Statement

Date	Description	Debit (Rs.)	Credit (Rs.)	Balance (Rs.)
9/01	Balance			18 500
9/08	667615	3 000		15 500
9/11	Cheque deposit 562518		9 000	24 500
9/12	667616	4 000		20 500
9/25	Direct remittances		8 000	28 500
9/30	Standing order (Insurance)	5 000		23 500

Required:

- (a) Adjusting the balance in the bank account as at 30.09.2017
 - (b) Bank reconciliation statement as at 30.09.2017 (06 marks)
- (Total 12 marks)**

7. (i) (a) What is the objective of preparing the Trade Account? (02 marks)
- (b) Write the double entry relevant to record accrual expenses. (02 marks)
- (ii) The number of members in Minimuthu Sports Association in 2016 are 100. The annual membership fee per member is Rs. 100. The receipts and payments account prepared for the year 2016 is as follows.

Receipts & Payments Account

1/1	Balance	12 000	Purchases of sports equipment	8 000
	Membership fee	7 000	Expenses for pavilion	3 000
			Sports adviser fee	5 000
			12/31 balance c/d	3 000
		19 000		19 000

Required:

The Income Statement of Minimuthu Sports Association for the year ended 31.12.2016 (02 marks)

(iii) Trial balance of Ranga's trading business as at 31.12.2016 is as follows.

	Debit (Rs.)	Credit (Rs.)
Capital		200 000
Distribution vehicles (at cost)	250 000	
Distribution vehicles - provision for depreciation (as at 01.01.2016)		30 000
Stock (as at 01.01.2016)	35 000	
12% Bank loan		50 000
Insurance charges	12 000	
Sales		220 000
Purchases	170 000	
Debtors	30 000	
Creditors		40 000
Discounts received		4 000
Discounts allowed	2 500	
Bank loan interest	4 000	
Bad debts	1 000	
Electricity charges	1 500	
Rate	2 000	
Administrative expenses	6 000	
Cash balance	30 000	
	<u>544 000</u>	<u>544 000</u>

Additional Information:

- * Stock as at 31.12.2016 is Rs. 28 000.
- * Distribution vehicle should be depreciated annually at 10% on straight line method.
- * Prepaid insurance as at 31.12.2016 is Rs. 2 000.

Required:

- (a) The Statement of Profit and Loss for the year ended 31.12.2016 (04 marks)
 (b) The Statement of Financial Position as at 31.12.2016 (04 marks)
(Total 12 marks)

* * *

10 සහ 11 ශ්‍රේණි සඳහා ග්‍රන්ථ නාමාවලිය

(අ.පො.ස) සාමාන්‍ය පෙළ 11 ශ්‍රේණිය - කෙටි සටහන්

සිංහල මාධ්‍ය

- 10-11 සිංහල ව්‍යාකරණ
- 10-11 සිංහල සාහිත්‍යය රසාස්වාදය
- බුද්ධ ධර්මය
- කතෝලික ධර්මය
- සිංහල භාෂාව හා සාහිත්‍යය
- සිංහල සාහිත්‍යය සංග්‍රහය
- English Language
- ගණිතය - 1
- ගණිතය - 2
- ජීව විද්‍යාව
- භෞතික විද්‍යාව
- රසායන විද්‍යාව
- ඉතිහාසය
- ව්‍යාපාර හා ගිණුම්කරණ අධ්‍යයනය
- භූගෝල විද්‍යාව
- පුරවැසි අධ්‍යාපනය
- පෙරදිග සංගීතය
- නර්තනය
- නාට්‍ය හා රංග කලාව
- චිත්‍ර කලාව
- තොරතුරු හා සන්නිවේදන තාක්ෂණය
- සන්නිවේදනය හා මාධ්‍ය අධ්‍යයනය
- සෞඛ්‍යය හා ශාරීරික අධ්‍යාපනය
- කෘෂි හා ආහාර තාක්ෂණය
- ගෘහ ආර්ථික විද්‍යාව

11 ශ්‍රේණිය - ප්‍රශ්නෝත්තර

සිංහල මාධ්‍ය

- සිංහල භාෂාව හා සාහිත්‍යය
- බුද්ධ ධර්මය
- ඉතිහාසය
- ව්‍යාපාර හා ගිණුම්කරණ අධ්‍යයනය
- පුරවැසි අධ්‍යාපනය

Grade 11 - Short Notes

English Medium

- Buddhism
- Mathematics - 1
- Mathematics - 2
- Biology
- Physics
- Chemistry
- History
- Business & Accounting Studies
- Geography
- Civic Education
- ICT
- Health & Physical Education
- 10-11 English Literary (Poetry)
- 10-11 English Literary (Drama)
- 10-11 English Literary (Short Story)

Grade 11 - Model Papers

English Medium

- Civic Education

10 ශ්‍රේණිය - කෙටි සටහන්

සිංහල මාධ්‍ය

- බුද්ධ ධර්මය
- කතෝලික ධර්මය
- සිංහල භාෂාව හා සාහිත්‍යය
- සිංහල සාහිත්‍යය සංග්‍රහය
- සිංහල රචනා අත්වැල
- English Language
- ගණිතය - 1
- ගණිතය - 2
- ජීව විද්‍යාව
- භෞතික විද්‍යාව
- රසායන විද්‍යාව

Grade 10 - Short Notes

English Medium

- ඉතිහාසය
- ඉතිහාසය රූප සටහන් අග්‍රිත කෙටි සටහන්
- ව්‍යාපාර හා ගිණුම්කරණ අධ්‍යයනය - 1
- ව්‍යාපාර හා ගිණුම්කරණ අධ්‍යයනය - 2
- භූගෝල විද්‍යාව
- පුරවැසි අධ්‍යාපනය
- පෙරදිග සංගීතය
- නර්තනය
- නාට්‍ය හා රංග කලාව
- චිත්‍ර කලාව
- තොරතුරු හා සන්නිවේදන තාක්ෂණය
- සන්නිවේදනය හා මාධ්‍ය අධ්‍යයනය
- සෞඛ්‍යය හා ශාරීරික අධ්‍යාපනය
- කෘෂි හා ආහාර තාක්ෂණය
- ගෘහ ආර්ථික විද්‍යාව
- ජපන් භාෂාව

- Buddhism
- Mathematics - 1
- Mathematics - 2
- Biology
- Physics
- Chemistry
- History
- Business & Accounting Studies - 1
- Business & Accounting Studies - 2
- Geography
- Civic Education
- ICT
- Health & Physical Education

10 ශ්‍රේණිය - ප්‍රශ්නෝත්තර

සිංහල මාධ්‍ය

- සිංහල භාෂාව හා සාහිත්‍යය
- බුද්ධ ධර්මය
- ගණිතය
- විද්‍යාව
- ඉතිහාසය
- පුරවැසි අධ්‍යාපනය
- භූගෝල විද්‍යාව
- පෙරදිග සංගීතය

Grade 10 - Model Papers

English Medium

- Mathematics
- Science
- Civic Education
- Geography
- English Activity Book
- English Work Book

අනෙකුත් ග්‍රන්ථ

- හෙළදිව කතිකාවත
- අරුණශාන්ත අමරසිංහ
- හොල්මන් අවතාර සහ යකඳුරන්
- අරුණශාන්ත අමරසිංහ
- සිසු-ගුරු අත්පොත නාට්‍ය හා රංග කලාව 10-11 ශ්‍රේණි සඳහා (නව විෂය නිර්දේශය) - තන්දන අල්ගේවත්ත

පාඩමෙන් පාඩමට මාසික ඇගයීම්

සිංහල මාධ්‍ය

- 10-ශ්‍රේණිය - විද්‍යාව
- 11-ශ්‍රේණිය - විද්‍යාව

සියලු ම ශ්‍රේණි සඳහා කෙටි සටහන්, ප්‍රශ්න පත්‍ර කට්ටල සහ වැඩ පොත් අප සතුව තිබෙන අතර, මෙම ඕනෑම ග්‍රන්ථයක් වට්ටම් සහිත ව ඔබේ නිවසට ම ගෙන්වා ගත හැකි ය.