

Grade : 10

Year End Tram Test - 2019

60 E I

Business & Accounting Studies - I

Time : 1Hour

**Instructions :**

- Answer for all the questions
- In each of the question 1 to 40 pick one of the alternatives 1,2,3,4 which is correct or most appropriate
- Mark a cross (x) on the number corresponding to your choice in the answer sheet provided.

**\* Answer the questions no.01 to 05 using the following description.**

Kosala Senavirathna who sat for G.C.E A/L from commerce stream has passed the examination but couldn't enter to local University. He decided to start by investing Rs.600 000 his own business on 01.03.2019 to provide bicycles on rental basis for a Tourist hotel in Kandy city to make tours around the area.

This business was named as "Bike Transport Company"

- The human need fulfill by the "Bike Transport Company" is
  - Health
  - Transport
  - Food
  - Security
- An opportunity for this business is,
  - Situated near the Tourist hotels
  - Owner has completed G.C.E A/L
  - Situated in the Kandy City
  - Kosala has invested a large amount as capital
- For which business organization type this business belongs to?
  - Incorporated Companies
  - Sole proprietorship
  - Partnership business
  - Cooperative societies
- The correct statement regarding the above business is,
  - It is a goods providing business
  - It is a service providing business
  - It has a legal personality
  - It is a limited liability company
- The terrorist attack happened on 2019.04.21 is a ..... to this business.
  - Strength
  - Opportunity
  - Weakness
  - Threat

**\* Following are some reasons for stakeholders to be interested towards the business**

- To provide loans continuously
  - To receive money on time
  - To obtain the money given
  - To get continuous orders
- 6) Reasons of Financial institutions to be interested towards the business are,
- A and B only
  - A and C only
  - A,B and C only
  - All the above
7. Column "A" shows the reason for the interest of each stakeholder and column "B" shows the interested parties

Column A	Column B
1. Job development	A. Community
2. Providing social welfare	B. Government
3. To receive continuous orders	C. Managers
4. Increasing job opportunities	D. Suppliers

What is the correct answer when column A and column B are matched?

- ABCD.
- CDBA
- CADB
- BADC

8. Out of the following select the answer which is not an external environmental force?  
1. Suppliers                      2. Managers                      3. Customers                      4. Competitors

9. Select the answer which shows only the economic environmental factors.

1. Price level, interest rates, trade agreements, savings
2. Prices, interest rates, traditions, savings
3. Interest rates, trade agreements, savings, rules and regulations
4. Trade agreements, Price level, Habits, Attitudes

10.....environment should be studied to identify the strengths and weaknesses of the business

1. Business                      2. Global                      3. External                      4. Internal

**Some of the business organization types are given below**

**A. State corporation.   B. State companies   C. Co-operative societies.   D. Incorporated companies**

11. From the above, select the business organization types which run with the objective of social welfare

1. A & D                      2. B & D                      3. A & B.                      4. C & D

12. Select an advantage of a partnership business

1. Unlimited liability                      2. No legal personality .
3. Ability to make use of multiple skills and talents of partners                      4. No continuous existence

13. The organization type which should use the name of the head of the department in legal activities is,

1. State corporations                      2. State departments                      3. State companies                      4. State commissions

14. The number of applications that should be obtained from the Divisional Secretariat office when a sole proprietorship business is registering,

1. Four                      2. Two                      3. One                      4. Three

15. Select the common characteristic for any business organization

1. Having a legal personality                      2. Continuous existence
3. Unlimited liability                      4. Having an objective

16. By registering a sole proprietorship business it can obtain,

1. a limited liability                      2. continuous existence
3. the legal personality                      4. the facilities (incentives) provided by the government

17. The total of petty cash vouchers during the month of August in Srisanda business was Rs.2 160 and the petty cash in hand balance as at 31.08.2019 was Rs.840. Select the correct amount of petty cash imprest

1. Rs.2000                      2. Rs.2140                      3. Rs.3000                      4. Rs.840

18. The reports used to provide financial information to the stakeholders of the business are called as,

1. Prime entry books                      2. Sources documents                      3. Financial statements                      4. Ledger accounts

19. The resources to be used or sold within one year of period in a business are called,

1. Non-current assets                      2. Current liabilities
3. Current assets                      4. Non-current liabilities

20. Bonds that can be settled even after one year are,

1. Current assets                      2. Current liabilities
3. Non-current assets                      4. Non-current liabilities

21. The value of the 12% Fixed deposit of the business is Rs.100 000. The interest calculated for the year is Rs.12 000. The interest of this business is ,

1. an expense                      2. an income                      3. a liability                      4. an asset

22. The value of the debtors of the business is. Rs.145 000. This is a,

1. Non-current asset                      2. Non-current liability
3. Current asset                      4. Current liability

23. Select the wrong accounting equation

- |                                  |                                  |
|----------------------------------|----------------------------------|
| 1. Liabilities = Equity + Assets | 2. Equity = Assets - Liabilities |
| 3. Assets = Equity + Liabilities | 4. Liabilities = Assets - Equity |

24.	Cash account	Dr.	15 500
	Discount allowed account	Dr.	1 500
	Debtor's account	Cr.	17 000

The transaction for the above double entry is

1. Rs.15 500 was received in cash and Rs.1 500 discount was received
2. Rs.17 000 was received in cash and Rs.1 500 discount was received
3. Rs.17 000 was received by a cheque and Rs.1 500 discount was allowed
4. Rs.17 000 cash is settled by a debtor with a discount allowed of Rs.1 500

25.	Column A	Column B
	1. Creditors.	A. Assets
	2. Machine repair.	B. Income
	3. Debtors.	C. Expenses
	4. Rent received.	D. Liability

Select the answer that matches the column A with column B correctly.

- |        |        |        |        |
|--------|--------|--------|--------|
| 1.DCAB | 2.ACDB | 3.DACB | 4.CBAD |
|--------|--------|--------|--------|

26. Select the suitable words to fill in the blanks.

The building rent payable account in the general ledger of a business is a /an ..... and building rent paid is a /an ..... account .

- |                        |                       |
|------------------------|-----------------------|
| 1.expense, income      | 2. liability, expense |
| 3. expenses, liability | 4. income, expense    |

27. Select the correct answer **which affect** to change the equity of the business

- A - Paid Rs.20 000 electricity bill  
B - Obtained a bank loan of Rs.8 000  
C - Owner withdrew Rs.1 200 worth of goods from the business  
D.- Purchased goods worth of Rs.9 000 by cash

- |          |          |          |          |
|----------|----------|----------|----------|
| 1. A & C | 2. B & C | 3. A & D | 4. B & D |
|----------|----------|----------|----------|

28. Following shows a transaction occurred in a business

**A stock worth of Rs.12 000 has been sold for Rs.19 000.**

Find the net impact of the above transaction.

1. Assets decrease by Rs.12 000 and equity increase by Rs.19 000
2. Assets increase by Rs.7 000 and equity increase by Rs.7 000
3. Asset decrease by Rs.7 000 and equity decrease by Rs.7 000
4. Equity increase by Rs.7 000 and liability decrease by Rs.7 000

29. Following is a double entry related to a transaction occurred in the business.

Cash account	Dr	Rs.15 600
Bank account	Cr	Rs.15 600

Select the statement which describes the double entry correctly.

1. Deposited Rs.15 600 in the bank account
2. Payment through a cheque Rs.15 600
3. Encashed a cheque of Rs.15 600
4. Deposited a cheques valued Rs.15 600 in the bank account

30. Select the two account types that record an increase in the debit side and a decrease in the credit side,

- |                                      |                                     |
|--------------------------------------|-------------------------------------|
| 1. Equity account & Income account   | 2. Expense account & Income account |
| 3. Asset account & Liability account | 4. Asset account & Expense account  |

31. A condition is mentioned as **8/25/net50** in the bottom of an Invoice. What is meant by this?
1. The amount should be settled within 50 days and if the settlement is done within 8 days 25% cash discount is allowed.
  2. The amount should be settled within 50 days and if the settlement is done within 25 days 8% cash discount is allowed.
  3. The amount should be settled within 50 days and if the settlement is done within 25 days 8% of trade discount is allowed
  4. The amount should be settled within 25 days and if the settlement exceeds the 50 days a fine of 8% is charged.
32. Select the correct statement regarding the purchases journal.
1. All the cash purchases of the business are recorded in the purchase journal
  2. All the credit purchases are recorded in the purchase journal
  3. Records all the goods purchased for the consumption by the business
  4. Recording only goods purchased on credit for resale
33. The statement that is sent by the commercial bank to the account holder at the end of every month is ,
1. Bank statement
  2. Bank account summary
  3. Bank reconciliation
  4. Adjusted bank account
34. When there is a bank overdraft, that account holder is record in the books of the bank as a,
1. Creditor
  2. Debtor
  3. Income
  4. Expense
35. The insurance expenses paid by the business for the month of October 2019 was Rs.5 450. The above transaction has been accounted in the books as Rs.4 550
- Select the correct statement regarding the correction entry to correct the above error.
1. Suspense account Dr - Rs 900
  2. Suspense account Cr - Rs 900
  3. Not a transaction recorded in the suspense account
  4. Only the insurance account is debited by Rs.900
36. The prime entry book which acts a dual function is,
1. Purchase journal
  2. Sales Journal
  3. General journal
  4. Cash book
37. Asela bought a Three wheeler on credit basis from Amara to distribute the bakery products produced by him.
- Select the source document used to record the above transaction.
1. Purchase invoice
  2. Sales. Invoice
  3. Journal voucher
  4. Payment voucher
38. Not an advantage of computerized accounting
1. Ability to obtain information easily
  2. Having a risk of changing information
  3. Reducing the cost and labour
  4. Can save time and the accuracy of data is protected
39. The rates paid by the business Rs.5 600 has been recorded twice in the books
- Select the correct statement regarding this.
1. Debit side of trail balance is increased by Rs.5 600
  2. Credit side of the trail balance is increased by Rs.5 600
  3. It should be corrected through the suspense account
  4. Not effecting to the agreement of the trail balance
40. Select the incorrect statement regarding petty cash book
1. The totals of the analytical columns are debited to the ledger accounts
  2. The source document used for the transaction is petty cash voucher
  3. Petty cash book is debited in the reimbursement
  4. All cash receipts are recorded in the petty cash book

Grade : 10

Year End Tram Test - 2019

60 E II

Business & Accounting Studies - II

Time : 2 Hours

**Instructions :**

**Answer five questions including question No.01 and selecting two questions from each of the parts A and B.**

**1) Using the following case, answer the question No. i – x**

Mrs. Neluka Jayanthi who lives in a village near Anuradhapura city has commenced a business on 1<sup>st</sup> of October 2019 which produced and distributes hats, lady's hand bags and purses using natural resources. She is an innovative person.

She uses the plant Water Hyacinth ("Japan jabara") as a raw material for her products. Since it is a common plant to the area it is very easy for her to find them.

Neluka has invested Rs.500 000 on 01<sup>st</sup> of October 2019 to start the above mentioned business. She named the business as "Neluka Products". On 2<sup>nd</sup> of October 2019 she purchased a machine for Rs.255 000 using the cash of the business.

Following information is related to the month of October.

- Oct.05 - Rented out a building for a monthly rent of Rs.7200 and have been paid the rent for the relevant month
- Oct.07 - Opened a current account in the bank of Ceylon by depositing Rs.60 000
- Oct.08 - Obtained a bank loan of Rs.300 000 from the Regional Development Bank
- Oct.10 - Purchased raw material for Rs.17 400 by issuing a cheque
- Oct.13- Paid distribution expenses Rs.1 900
- Oct 18 - Paid electricity bill Rs.1 450 by a cheque
- Oct.20 - Paid Rs.5 000 as the bank loan installment. This includes Rs.1 000 interest
- Oct.22 - Sold hand bags worth of Rs.45 000 on cash
- Oct.24- Paid telephone bill Rs.1 250 by a cheque
- Oct.29 - Sold goods for Rs.6 450 on cash

- 1) a. What is the need fulfills by the above business?  
b. Name 2 wants for the given needs from the above case.
- 2) a. What is the type of business organization that "Neluka Products' business belongs to when it is classifying according to the ownership ?  
b. What is the type of business organization that "Neluka Product " business belongs to when it is classifying according to the scale?
- 3) a. Mention the act relevant to register the name of the above business.  
b. Name the person who is having the authority to register the above business.
- 4) a. What is the name of the certificate receive after registering the above business?  
b. In which place this certificate should be kept by the owner?
- 5) Write the accounting equation with values of the above business as at 06.10.2019
- 6) Write two prime entry books and source documents that should be maintained by the above business.
- 7) Calculate the cash in hand as at the end of the month.
- 8) Calculate the bank balance as at the end of the month
- 9) Write down the double entry relevant to record the opening the current account with values.
- 10) Write down the double entry relevant to record the receipt of bank loan. (Need not to write the values)



**Part I**  
**(Answer only for two questions.)**

02. 1) a. What are human wants?  
b. Name two characteristics of human needs. ( 2 Marks)
- 2) State whether the following statements are true or false  
A. Businesses provide various types of products to the market to fulfill the same need.  
B. Taxi service business is an example for a service providing business  
C. The businesses which provide necessary loans and consultancy services can be categorized under the stakeholder type named suppliers.  
D. Not being updating the technological knowledge is strength to the business ( 2 Marks)
- 3) Sudharshana is doing a business near the Colombo- Kandy expressway which is still constructing by the government. Due to the construction of this express way Sudharashana's shop is facing the risk of floods. According to the above case write down. ,  
A. An opportunity B. A threat to the Sudharashana' s business ( 2 Marks)
- 4) Recently the government decided to increase the price of wheat flour by. Rs 5 per Kg. due to increasing the value of the dollar and decreasing the rupee value.  
A. Write down the economic environmental factor described in the above case.  
B. Write a substitute good that can be used to minimize the usage of wheat flour ( 2 Marks)  
(Total - 8 Marks)
03. 1) a. Explain the internal environment of the business  
b. Name 2 forces in that environment ( 2 Marks)
- 2) State whether the following statements are true or false  
A. Due to the rules and regulations in the country businessmen can't act as their own wish.  
B. The negative attitudes of the employees is a strength to the business  
C. In order to become a successful businessman, a person should concern about both the internal and external environment  
D. Presenting the budget of the government for the next financial periods is as an example for the political environment. ( 2 Marks)
- 3) Nipuna Perera conducts a successful business of selling electronic items in the city which he lives. There are many customers for the business. A new branch of Singer (PLC) has been started in that area recently.  
According to the above case  
A. Name 2 interested parties to the Nipuna 's business  
B. Write down one example for the objectives of each stakeholder's mentioned above ( 2 Marks)
- 4) "Global environment affects to any type of business " Mention 2 favorable and 2 unfavorable effects of global environment over the business. ( 2 Marks)  
(Total - 8 Marks)
- 4 1) a. Mention 2 criteria used to classify the business according to the scale.  
b. Write 2 examples for Non-profit motive government sector business organizations. ( 2 Marks)
- 2) State whether the following statements are true or false.  
A. Having a limited liability is a characteristic of sole proprietorship business  
B. If the invested capital of a partnership business exceeds more than Rs.1 000 there should be a written agreement according to the fraud prevention act  
C. The number of partners in the partnership business is decided by the companies act No.07 of 2007  
D. Co -operative societies of Sri Lanka should be registered under the Act No.05 of 1972 ( 2 Marks)

3) Following are some business organizations that can be seen in Sri Lanka

- |                                       |                                     |
|---------------------------------------|-------------------------------------|
| * Chanka Stores                       | * Kaluthara Stores                  |
| * Arangala And Sons                   | * Muthuraja And Sons                |
| * Central Colombo Economic Commission | * Tharindu Limited Company          |
| * Sri Lanka Mahaweli Authority        | * Kotagama Corporative society Ltd. |

Using the following format classify the above business organizations correctly.

Sole proprietorship	Partnership	Co -operative society	State corporation	Incorporated companies

4) Mr.Amara Keerthi ,Mr.Sanjeewa and Mr.Sameera are three lawyers. They decided to start a business to provide their service.

- A. What is the most suitable business organization for them to start?  
 B. Write down the relevant legal acts with the years affected for the above mentioned business organization type

( 2 Marks)  
 (Total - 8 Marks)

## Part II

(Answer only for two questions)

5) 1.a.Define expenses

b. Write down the double entry to record expenses ( 2 Marks)

2. Following balances were exacted from the books of "Liyanarachchi business " as at 01<sup>st</sup> of October 2019.

2019.10.01	Land	Rs 87 000	
	Motor vehicles	Rs 65 000	
	Stocks	Rs 17 000	
	Debtors	Rs 18 500	
	Cash	<u>Rs 24 500</u>	212 000
	Creditors	26 000	
	Bank loan	86 000	
	Capital	<u>100 000</u>	212 000

Following transactions occurred during the 1<sup>st</sup> week of October

- A. Purchased a stock of Rs.28 000 on credit basis  
 B. Paid Rs.6 000 for the bank loan including Rs.1 000 as interest  
 C. Received cash from a debtor, Rs.1 500  
 D. Sold goods worth of Rs.8 000 for Rs.13 000 on credit basis  
 E. Paid electricity bill of Liyanarachchi's house, Rs.700 by the business

State the effects of above transactions to the accounting equation by using the following format

Assets					= Equity +Liabilities			
Trans .No	Land	Motor vehicle	Stock	Debtor	Cash	Capital	Bank loan	Creditor
Blance								
1								
2								
3								
4								
5								

( 7 Marks)

B. State the value of following each item of Liyanarachchi's business after adjusting the above transactions.

- |                            |                        |           |
|----------------------------|------------------------|-----------|
| A. Non -current assets     | B. Current assets      | E. Equity |
| C. Non-current liabilities | D. Current liabilities |           |

(Marks 3)  
 (Total 12 Marks)

06 . Following are the source documents in Nadeeka Textiles and Saradha Textiles for the month of October 2019

Invoice No.148. Saradha Textiles, Kandy road, Matela.		Nadeeka Textile, No.40,Mahaveediya , Kandy.  <b>Invoice</b>			2019.10.05
Number	Description	Quantity	Unit Price (Rs.)	Amount (Rs.)	
01	Sarongs	40	250	10,000	
02	Shirts	20	175	3500	
				<u>13,500</u>	
	5% Discount deducted			<u>(675)</u>	
				<u>12,825</u>	
..... Sales manager					

Invoice No.148. Saradha Textiles, Kandy road, Matela.		Nadeeka Textile, No.40,Mahaveediya , Kandy.		2019.10.17
Invoice				
Number	Description	Quantity	Unit Price (Rs.)	Amount (Rs.)
01	Table cloths	10	300	3000
02	Serviettes	100	75	7500
03	Socks	200	50	10000
				<u>20500</u>
	10% Discount deducted			<u>(2050)</u>
				<u>18450</u>
.....				
Sales manager				

\*Answer the following questions using the above details

- (I ) a. What is prime entry book used to record the above transactions in Saradha's business?  
b. Record the above transactions in the relevant prime entry book and post to the ledger (4 Marks )
- (II ) a. State the prime entry book used to record the above transactions in Nadeeka Textile  
b. Record the above transactions in the relevant prime entry book and post to the ledger (4 Marks )
- (III ) Chinthaka business which produces furniture, purchased a machinery worth Rs.25 000 on credit basis on 15.10.2019 from Madhawa and Sons
- A. Name the prime entry book and the source document used to record the above transaction in the books of Chinthaka's Business. (1 Mark)
- B. Record the above transaction in the relevant prime entry book (2 Marks )
- C. Post it to the ledger accounts (1 Marks)
- (12 Marks)



07 1) a. Define cash discounts (1 Marks )

b. Write down the double entry to record discounts received (1 Marks)

2) The bank account and the Bank statement of the Nilmini 's business for the month of October 2019 is given below.

**Bank account**

Date	Description	Amount	Date	Description	Amount
2019/10/1	B/B/F	14,5000	10/06	Creditor (717)	18,000
10/3	Cash deposit	10,000	10/15	Electricity (718)	4,200
10/8	Cheque deposit (683)	14,500	10/19	Insurance (719)	3,575
10/16	Cheque deposit (1001)	7,800	10/28	Creditors (720)	8,725
10/28	Cheque deposit (924)	19,500	10/29	Water bill (721)	1,300
10/29	Cash deposit	6,500	10/31	B/C/D	167,500
		<u>203,300</u>			<u>203300</u>
11/1	B/B/F	167,500			

**Bank Statement for the month of October 2019**

Date	Description	Dr (Rs)	Cr (Rs )	Balance (Rs)
2019.10.01	B/B/F	-	-	145 000
10/03	Cash deposit	-	10,000	155 000
10/05	Direct remittances	18,000	6,200	161 200
10/12	Cheque (717)			143 200
10/15	Cheque (683)	17,500	14,500	157 700
10/17	Standing order for Loan installment	4,200		140 200
10/20	Cheque (718)	3,575		136 000
10/20	Cheque (719)			132 425
10/29	Cash deposit		6,500	138 925
10/30	Bank deposit	4,000		134 925

**Required:**

A. Prepare the adjusted bank account as at 31.10. 2019 (2 marks )

B. Prepare the bank reconciliation statement for the month of October 2019 (2 marks )

3) The trial balance of the of "Nilushi " business as at 31<sup>st</sup> December 2018 did not tally and the difference was transferred to a suspense account. The following errors were discovered later on.

A. Paid distribution expenses Rs.7600 has recorded only in the cash book

B. The total of sales journal Rs.18 000 has been credited to the sales account as Rs.1 800

C. The balance of the rent received account Rs.5 300 has not been recorded in the trial balance

D. The total of purchase journal Rs.14 500 has not recorded in the purchase account.

**Required:**

1. Prepare the journal entries necessary to correct the errors. (4 marks)

2. Prepare the suspense account and find the gap of the trial balance . (2 marks )

(12 marks)

\* \* \* \* \*

**තෙවන වාර පරීක්ෂණය - 2019**  
ව්‍යාපාර හා ගිණුම්කරණ අධ්‍යයනය

10 ශ්‍රේණිය

**පිළිතුරු පත්‍රය**

**I පත්‍රය**

1) 2	6) 2	11) 2	16) 4	21) 2	26) 2	31) 2	36) 4
2) 1	7) 3	12) 3	17) 3	22) 3	27) 4	32) 4	37) 3
3) 3	8) 2	13) 2	18) 3	23) 1	28) 2	33) 1	38) 2
4) 3	9) 1	14) 2	19) 3	24) 4	29) 3	34) 3	39) 4
5) 4	10) 4	15) 4	20) 4	25) 1	30) 4	35) 3	40) 4

(ලකුණු 1 බැගින් මුළු ලකුණු 40යි)

**II පත්‍රය**

- 1 I අ. ඇඳුම් - පැළඳුම් (ල 1)  
ආ. හිස්වැසුම්, ඇත්බැග්, මුදල් පසුම්බි (ල 1)
- II අ. පෞද්ගලික අංශය/ඒකපුද්ගල ව්‍යාපාර (ල 1)  
ආ. සුළු හා මධ්‍ය පරිමාණ (ල 1)
- III අ. පළාත් සභා ව්‍යාපාර නාම ප්‍රඥප්තිය (ල 1)  
ආ. අදාළ පළාත් සභාවේ ව්‍යාපාර නාම රෙජිස්ටාර්වරයා (ල 1)
- IV අ. ව්‍යාපාර නාමය ලියාපදිංචි කිරීමේ සහතිකය (ල 1)  
ආ. ව්‍යාපාරික ස්ථානයේ ප්‍රදර්ශනය කළ යුතුවේ. (ල 1)

V

වත්කම්	=	හිමිකම්	+ වගකීම්
492800	=	492800	+ 0

හෝ

යන්ත්‍ර	+	මුදල්	=	ප්‍රාග්ධනය	(ල 2)
225000	+	267800	=	492800	

- VI ගෙවීම් වවුචරය ලදුපත, වෙක් පිළිපත තැන්පත් කිරීමේ කුවිතාන්සි (ල 2)  
මුදල් පොත / බැංකු ගිණුම

VII

මුදල් පොත			
ප්‍රාග්ධනය	500,000	යන්ත්‍ර	225,000
ණය	300,000	කුලී	7,200
විකුණුම්	45000	බැංකු	60,000
විකුණුම්	6450	ප්‍රවාහන	1,900
		බැංකු ණය	5,000
		ශේෂය	552,350 (ල.2)
ශේෂය	<u>851450</u>		<u>851450</u>
	552 350		

හෝ රු. 552 350 (ල. 2)

VIII

බැංකු ගිණුම			
මුදල්	60,000	ගැනුම්	17,400
		විදුලිය	1,450
		දුරකථන	1,250
		ශේෂය	39,900 (ල.2)
බැංකු ශේෂය	<u>60,000</u>		<u>60,000</u>
	39,900		

හෝ බැංකු ශේෂය 39,900 (ල.2)

- IX බැංකු ගිණුම හර 60,000 (ල.2)  
මුදල් පොත බැර 60,000

- X මුදල් පොත හර 300,000 (ල.2)  
බැංකු ණය ගිණුම බැර 300,000

(මුළු ලකුණු 2x10 = 20යි)

## I කොටස

- 02 I අ. මිනිස් අවශ්‍යතා සපුරා ගන්නා විවිධ ආකාර වුවමනා වේ. (ල 1)  
 ආ. අත්‍යවශ්‍ය වීම, පොදු වීම, සීමිත වීම, නිර්මාණය කළ නොහැකිවීම. (ල 1)

II අ. සත්‍යයයි. (1/2)      ආ. සත්‍යයයි.(1/2)      ඉ. අසත්‍යයයි.(1/2)      ඊ. අසත්‍යයයි. (1/2)

1/2 බැගින් 4ට ලකුණු 2යි

III අ. අධිවේගී මාර්ග ඉදිකිරීම (ල 1)  
 ආ. ස්වභාවික ආපදා (ගංවතුර) (ල 1)

IV අ. විදේශ විනිමය අනුපාතය / ඩොලරයේ අගය වෙනස්වීම. (ල 1)  
 ආ. සහල් පිටි / බඩඉරිඟු පිටි / කුරක්කන් පිටි ආදී නිවරැදි පිළිතුරු වලට (ල 1)

(මුළු ලකුණු 8 යි)

- 03 I අ. ව්‍යාපාරයේ ක්‍රියාකාරිත්වයට බලපාන, ව්‍යාපාර තුළ ක්‍රියාත්මක වන විවිධ පාර්ශව සහ ව්‍යාපාරය තුළ පවතින අනෙකුත් සාධක. (ල 1)  
 ආ. අයිතිකරුවෝ , කළමනාකරුවෝ , සේවකයෝ (ල 1)

II අ. සත්‍යයයි. (1/2)      ආ. අසත්‍යයයි.(1/2)      ඉ. සත්‍යයයි.(1/2)      ඊ. සත්‍යයයි.(1/2)

1/2 බැගින් 4ට ලකුණු 2යි

III අ. ගණුදෙනු කරුවෝ , තරඟ කරුවෝ (ල 1)

ගණුදෙනු කරුවෝ - නිෂ්පාදිත සාධාරණ මිලට ලබා ගැනීම.  
 ගුණාත්මක නිෂ්පාදිත ලබා ගැනීම.  
 තරඟකරුවෝ - තරඟයට මුහුණ දීම.  
 තම නිෂ්පාදිතවල මිල තීරණය කිරීම.

ල 1

### IV හිතකර බලපෑම්

- \* නවීන තාක්‍ෂණය ලබා ගත හැකි වීම.
- \* ගුණාත්මක විදේශ අමුද්‍රව්‍ය ලබා ගත හැකි වීම.
- \* කාර්යක්‍ෂම යන්ත්‍ර සූත්‍ර ලබාගත හැකි වීම.
- \* විදේශ ප්‍රාග්ධනය රට තුලට ගලා ඒම.
- \* දේශීය භාණ්ඩ සඳහා විදේශ වෙළඳපල ලබාගත හැකි වීම.

### අහිතකර බලපෑම්

- \* දැඩි තරඟකාරිත්වයට මුහුණ දීමට සිදුවීම.
- \* දේශීය පුහුණු ශ්‍රමය විදේශ රටවලට ඇදීයාම.
- \* දේශීය ව්‍යාපාරවල පැවැත්ම අස්ථාවර වීම.
- \* සංස්කෘතියේ අයහපත් වෙනස්කම් ඇතිවීම.

ල 2

(මුළු ලකුණු 8යි)

04 1

- I අ. \* ව්‍යාපාරයේ ප්‍රාග්ධන ප්‍රමාණය  
 \* සේවක සංඛ්‍යාව  
 \* භාවිතා කරන බලශක්ති ප්‍රමාණය  
 \* ව්‍යාපාරයට ඇති වෙළඳපල කොටස (ල 1)  
 ආ. රාජ්‍ය සංස්ථා , රාජ්‍ය දෙපාර්තමේන්තු (ල 1)

II අ. අසත්‍යයයි.(1/2)      ආ. සත්‍යයයි. (1/2)      ඉ. සත්‍යයයි.(1/2)      ඊ. සත්‍යයයි. (1/2)  
 (1/2 බැගින් 4ට ලකුණු 2යි)

- III ජීව පුද්ගල ව්‍යාපාර - වානක ස්ටෝර්ස්  
 - කළුතර ස්ටෝර්ස්  
 හවුල් ව්‍යාපාර - අරංගල සහ සහෝදරයෝ  
 - මුතුරාජ සහ පුත්‍රයෝ  
 සමුපකාර සමිති - සී/ස කොටගම සමුපකාර ණය දෙන සමිතිය  
 රාජ්‍ය සංස්ථා - ශ්‍රී ලංකා මහවැලි අධිකාරිය  
 මහ කොළඹ ආර්ථික කොමිසම  
 සංස්ථාපිත සාමාගම් - සී/ස තරිඳු සහ සමාගම (නිවැරදි පිළිතුරු 04කට 1 බැගින් උපරිම ල.2)

IV හවුල් ව්‍යාපාර (ල.1)  
 1890 හවුල් ව්‍යාපාර ආඥා පනත (ල.1) (මුළු ල.08)

- 5 I අ. ගැනිලි නිසා සිදුවන හිමිකමෙහි අඩුවීම හැරුණු විට හිමිකමේ සිදුවන අඩුවීම් වියදම් වේ. (ල.1)  
 ආ. අදාල වියදම් ගිණුම හර  
 මුදල්/බැංකු/උපවින ගිණුම බැර (ල.1)

ගනුදෙනු අංකය	වත්කම් = හිමිකම් + වගකීම්							
	ඉඩම්	මෝටර් රථ	නොගය	ණය ගැතියෝ	මුදල්	ප්‍රාග්ධනය	බැංකු ණය	ණයහිමියෝ
ශේෂය	87,000	65,000	17,000	18,500	24,500	100,000	86,000	26,000
1		(01)	+28,000					+28,000
2		(02)			-6,000	-1,000	-5,000	
3		(01)		-1,500	+1,500			
4		(02)	-8,000	+13,000		+5,000		
5		(01)			-700	-700		
	87,000	65,000	37,000	30,000	19,300	103,300	81,000	54,000

(ලකුණු 7යි)

- III ජංගම නොවන වත්කම් රු. 152,000 (ල.1/2)  
 ජංගම වත්කම් රු. 86,300 (ල.1/2)  
 ජංගම නොවන වගකීම් රු. 81,000 (ල.1/2)  
 ජංගම වගකීම් රු. 54,000 (ල.1/2)  
 හිමිකම රු. 103,300 (ල.1) (ල. 3)  
 (මුළු ලකුණු 12යි)

- 06) I අ. ගැනුම් ජ'නලය (ල.1)

ගැනුම් ජ'නලය				
දිනය	ඉන්:අංකය	සැපයුම්කරු	වටිනාකම	ලෙ. පිටුව
10/05	148	නදිත ටෙක්ස්ටයිල්	12,825	
10/17	184	නදිත ටෙක්ස්ටයිල්	18,450	
10/31		ගැනුම් ගිණුමට හරකලා	31,275	

(ල.1)

ගැනුම් ගිණුම

දිනය	විස්තරය	වටිනාකම	දිනය	විස්තරය	වටිනාකම
10/31	ණයහිමියෝ	31,275			

(ල.1)

නදිත ටෙක්ස්ටයිල්

දිනය	විස්තරය	වටිනාකම	දිනය	විස්තරය	වටිනාකම
			10/5	ගැනුම්	12,825
			10/17	ගැනුම්	18,450

(ල.1)

- II අ. විකුණුම් ජ'නලය (ල.1)

විකුණුම් ජ'නලය				
දිනය	ඉන්:අංකය	ගැනුම්කරු	වටිනාකම	ලෙ. පිටුව
2019/10/5	148	සාරදා ටෙක්ස්ටයිල්	12,825	
10/17	184	සාරදා ටෙක්ස්ටයිල්	18,450	
10/31		විකුණුම් ගිණුමට බැරකලා	31,275	

(ල.1)

විකුණුම් ගිණුම					
දිනය	විස්තරය	වටිනාකම	දිනය	විස්තරය	වටිනාකම
			10/31	ණය ගැතියෝ	31,275

(ල 1)

සාරදා ටෙන්සර්					
දිනය	විස්තරය	වටිනාකම	දිනය	විස්තරය	වටිනාකම
2019/10/5	විකුණුම්	12,825			
10/17	විකුණුම්	18,450			

(ල 1)

III අ. ජනල් වවුචරය , පොදු ජනලය (ල.01)

පොදු ජනලය			
දිනය	විස්තරය	හර	බැර
2019/10/15	යන්ත්‍ර ගිණුම හර මාධව සහ පුත්‍රයෝ (මාධව සහ පුත්‍රයෝ වෙනත් රු 25,000ක යන්ත්‍රයක් ණයට ගැනීම)	25,000	25,000

(ල 2)

යන්ත්‍ර ගිණුම					
දිනය	විස්තරය	වටිනාකම	දිනය	විස්තරය	වටිනාකම
2019/10/15	මාධව සහ පුත්‍රයන්	25,000			

(ල 1/2)

මාධව සහ පුත්‍රයෝ					
දිනය	විස්තරය	වටිනාකම	දිනය	විස්තරය	වටිනාකම
			10/15	යන්ත්‍ර ගිණුම (1/2)	25,000

(ල.2)

මුළු ලකුණු 12යි

7) I අ. නිශ්චිත කාලයක් තුළ ණය බෙරුම් කිරීමේදී ණය මුදලින් කරනු ලබන අඩුකිරීම මුදල් වට්ටම් වේ.(ල 1)

හර බැර			
අ. අදාළ ණයගිම් ගිණුම	ලද වට්ටම් ගිණුම	සංසෝධන බැංකු ගිණුම	(ල 1)

10/31 ශේෂය ඉ/ගෙ	167,500	ස්ථාවර නියෝග	17,500 (ල.1/2)
10/5 ණයගැති ප්‍රේෂණ	6,200 (ල.1/2)	බැංකු ගාස්තු	4,000 (ල.1/2)
		ශේෂය වි/ගෙ	152,200 (ල.1/2)
	<u>173,700</u>		<u>173,700</u>

(ල.2)

ආ. නිල්මිණිගේ ව්‍යාපාරයේ  
2019 ඔක්තෝබර් මාසය සඳහා බැංකු සැසඳුම් ප්‍රකාශය

සංසෝධන බැංකු ගිණුම් ශේෂය		152,200
එකතුකලා නිකුත්කළ ඉදිරිපත් නොවූ චෙක්		
720	8,725 (1/2)	
721	1,300 (1/2)	10,025
අඩුකලා නිකුත්කළ උපලච්ඨ නොවූ චෙක්		162,225
1001	7,800 (1/2)	
924	19,500 (1/2)	(27,300)
බැංකු විස්තරයට අනුව ශේෂය		134,925

ල 2

III අ.

පොදු ජනලය			
අ. ප්‍රචාරණ වියදම් ගිණුම	හර	(ල.1/2)	7600
අවිනිශ්චිත ගිණුම			
(ප්‍රචාරණ වියදම් මුදල් පොතේ පමණක් සටහන් කිරීමේ වරද නිවැරදි කිරීම)		(ල.1/2)	
ආ. අවිනිශ්චිත ගිණුම	හර	(ල.1/2)	16200
විකුණුම් ගිණුම			
විකුණුම් ජ.නලයේ එකතුව රු 18000 විකුණුම් ගිණුමට රු 1800ක් ලෙස සටහන් කිරීමේ වරද නිවැරදි කිරීම		(ල.1/2)	
ඉ. අවිනිශ්චිත ගිණුම	හර	(ල.1/2)	5300
.....	.....		
(ලද ගෙවල් කුලී ගිණුමේ රු 5300 ශේෂ පිරික්සුමට ගෙන නොතිබීමේ වරද නිවැරදි කිරීම)		(ල.1/2)	
ඊ. ගැනුම් ගිණුම	හර	(ල.1/2)	14500
අවිනිශ්චිත ගිණුම			
ගැනුම් ජ.නලයේ එකතුව රු 14500 ගැනුම් ගිණුමේ සටහන් නොකිරීමේ වරද නිවැරදි කිරීම		(ල.1/2)	

(ල.4)

ජ'නල් සටහන් වලට 1/2 බැගින් ල 2  
සංලක්ෂ්‍යයට 1/2 බැගින් ල 2

අවිනිශ්චිත ගිණුම			
ශේෂ පිරික්සුමේ වෙනස	600 (ල.1)	ප්‍රචාරණ ගැනුම්	7600
විකුණුම්	16200		14500
.....	5300		
	<u>22100</u>		<u>22100</u>

(ල.02)

ඉතිරි නිවැරදි අගයන්ට ලකුණු 1යි  
මුළු ලකුණු 12යි