

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 Computerised Accounting Past Papers

**SA Dillow**



## **Aat Computerised Accounting Past Papers:**

**British Qualifications** Kogan Page,2004 In a single volume the new edition of this guide gives comprehensive coverage of the developments within the fast changing field of professional academic and vocational qualifications career fields their professional and accrediting bodies levels of membership and qualifications and is a one stop guide for careers advisors students and parents It should also enable human resource managers to verify the qualifications of potential employees

**Your Professional Qualification** ,2002 What is the difference between an academic and professional qualification Who should get a professional qualification Did you know that some professions can not be legally practised with a degree alone Why get a UK qualification Is it expensive to gain a British qualification What is a chartered institute or society and is it better than a non chartered body What is the difference between a professional body and a trade union These are all questions answered in this book which is designed to help individuals choose a career path and the right professional organisation In today s world it isn t enough to have a qualification you need to be able to meet with peers and use the valuable networks that are already in place to foster your profession Your Professional Qualification provides a comprehensive survey of the qualifications available in the UK along with guidance on where they lead entry requirements where to apply and where to study Derived from the vast and authoritative British Qualifications database this important publication provides the first easily accessible guide to qualifications and how to get them in the UK Built around a comprehensive directory of professional qualifying bodies each professional area is described in depth and its qualifications identified and explained The book is supported by a simple website which ensures purchasers of the book are kept up to speed with new developments

**British Qualifications** Kogan Page Staff,1999 Timed to coincide with the ICC Cricket World Cup 2003 in South Africa this book begins with an account of the 2003 final in Johannesburg Edward Griffiths then goes back to the beginning the genesis of the one day game with the launch of the Gillette Cup in 1963 and traces the development of the game over four decades There are some accounts of the first and subsequent Cricket World Cup tournaments which highlight the changes in the game over the years heroic performances triumphs and defeats British Qualifications ,1999 **Data Processing** Graham C. Lester,1985 **British Book News** ,1991 **Accountancy** ,1990

*British Book News* British Council,1991 Includes no 53a British wartime books for young people **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 **An Introduction to Financial Accounting** Andrew Thomas,2002 This is an introductory level text for students undertaking

accounting or business studies that offers a foundation to financial accounting An interactive approach has been adopted to integrate the theory with practical situations     **The Accountant** ,1986     *Data Processing and Management Information Systems* Ronald Gordon Anderson,1984     Computers and Automation ,1971 June issues 1955 contain Computer directory 1955     Encyclopedia of Associations ,1965 A guide to over international nonprofit membership organizations including multinational and binational groups and national organizations based outside the United States concerned with all subjects or areas of activity     **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     Roster of Organizations in the Field of Automatic Computer Machinery ,1970     Popular Mechanics ,1997-06 Popular Mechanics inspires instructs and influences readers to help them master the modern world Whether it s practical DIY home improvement tips gadgets and digital technology information on the newest cars or the latest breakthroughs in science PM is the ultimate guide to our high tech lifestyle

Best of Newspaper Design 29 , The Best of Newspaper Design 29th Edition the latest edition in Rockport s highly respected series presents the winning entries from the Society for News Design s 2007 competition Featuring work selected by a panel of judges from more than 14 000 international publication entries this inspirational volume sets the bar for excellence in journalistic design Bold full color layouts feature the best of the best in news features portfolios visuals and more and each entry is accompanied by insightful commentary on the elements that made the piece a standout winner Every industry professional aspires to one day see his or her work in this book     **Daily Graphic** Sam Clegg,1992-08-13     *The Standard Periodical Directory* ,1989

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