

**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.**

29-03-2021  
Afternoon  
[01.45 – 06.00]  
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 Papers 2012 January English

**Saroj Kumar Rath**

## **Aat Past Papers 2012 January English:**

*Researching Northern English* Raymond Hickey, 2015-12-15 Northern English has become the focus of intensive research in the past decade or so following on a series of dedicated conferences The present book brings together leading edge contributions on various aspects of language use variation and change in the North of England The volume covers the history of English in this area as well as providing incisive studies of both the varieties of English spoken in cities and in larger parts of the area In addition the collection contains a number of interface studies e g concerned with the borders of the North of England both to Scotland and the South of England or dealing with second language varieties of Northern English or with additional issues such as enregisterment All these contributions help to draw a comprehensive picture of this key area of the English speaking world and point the way forward for future research

Contexts for Diversity and Gender Identities in Higher Education Jaimie Hoffman, Patrick Blessinger, Mandla Makhanya, 2018-09-17 This volume provides educators with a global understanding of the challenges associated with equity and inclusion in higher education and it provides evidence based strategies for addressing the challenges associated with implementing equity and inclusion at higher education institutions around the world

Fragile Frontiers Saroj Kumar Rath, 2015-06-03 Critical questions remain unanswered on the events of the cold blooded and devastating terror attacks in Mumbai on 26 November 2008 Investigative and introspective this book offers a lucid and graphic account of the ill fated day and traces the changing dynamics of terror in South Asia Using new insights it explores South Asia's regional dynamics of antagonism the ever present challenge to the frontiers of India Pakistan and the terrorism question the strife in Afghanistan and the self serving selective US war on terror This will be an engaging read for those interested in defence security and strategic studies politics international relations peace and conflict studies and South Asian studies as well as the general reader

## **Transnational Literacy**

**Autobiographies as Translingual Writing** Suresh Canagarajah, 2019-07-08 The literacy autobiography is a personal narrative reflecting on how one's experiences of spoken and written words have contributed to their ongoing relationship with language and literacy Transnational Literacy Autobiographies as Translingual Writing is a cutting edge study of this engaging genre of writing in academic and professional contexts In this state of the art collection Suresh Canagarajah brings together 11 samples of writing by students that both document their literary journeys and pinpoint the seminal works affecting their development as translingual readers and writers Integrating the narrative of the author which is written as his own literacy autobiography with a close analysis of these texts this book presents a case for the literacy autobiography as an archetypal genre that prepares writers for the conventions and processes required in other genres of writing demonstrates the serious epistemological and rhetorical implications behind the genre of literacy autobiography among migrant scholars and students effectively translates theoretical publications on language diversity for classroom purposes providing a transferable teaching approach to translingual writing analyzes the tropes of transnational writers and their craft in meshing

translingual resources in their writing demonstrates how transnationalism and translingualism are interconnected guiding readers toward an understanding of codemeshing not as a cosmetic addition to texts but motivated toward resolving inescapable personal and social dilemmas Written and edited by one of the most highly regarded linguists of his generation this book is key reading for scholars and students of applied linguistics TESOL and literacy studies as well as tutors of writing and composition worldwide     *The India Office and Burma Office List ,1921*     **Who's who in the South and Southwest** ,1982 Includes names from the States of Alabama Arkansas the District of Columbia Florida Georgia Kentucky Louisiana Mississippi North Carolina Oklahoma South Carolina Tennessee Texas and Virginia and Puerto Rico and the Virgin Islands

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## **Table of Contents Aat Past Papers 2012 January English**

1. Understanding the eBook Aat Past Papers 2012 January English
  - The Rise of Digital Reading Aat Past Papers 2012 January English
  - Advantages of eBooks Over Traditional Books
2. Identifying Aat Past Papers 2012 January English
  - 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 Papers 2012 January English
  - User-Friendly Interface
4. Exploring eBook Recommendations from Aat Past Papers 2012 January English
  - Personalized Recommendations
  - Aat Past Papers 2012 January English User Reviews and Ratings
  - Aat Past Papers 2012 January English and Bestseller Lists
5. Accessing Aat Past Papers 2012 January English Free and Paid eBooks
  - Aat Past Papers 2012 January English Public Domain eBooks
  - Aat Past Papers 2012 January English eBook Subscription Services
  - Aat Past Papers 2012 January English Budget-Friendly Options

6. Navigating Aat Past Papers 2012 January English eBook Formats
  - ePUB, PDF, MOBI, and More
  - Aat Past Papers 2012 January English Compatibility with Devices
  - Aat Past Papers 2012 January English Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Aat Past Papers 2012 January English
  - Highlighting and Note-Taking Aat Past Papers 2012 January English
  - Interactive Elements Aat Past Papers 2012 January English
8. Staying Engaged with Aat Past Papers 2012 January English
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Aat Past Papers 2012 January English
9. Balancing eBooks and Physical Books Aat Past Papers 2012 January English
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Aat Past Papers 2012 January English
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Aat Past Papers 2012 January English
  - Setting Reading Goals Aat Past Papers 2012 January English
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Aat Past Papers 2012 January English
  - Fact-Checking eBook Content of Aat Past Papers 2012 January English
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

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