RECOMMENDED OPEN BOOK REFERENTIAL (For June 2017 Business & Corporate Level exams)

KB 1 & KC 1

- Sri Lanka Accounting Standards 2016

- Open Book Referential - Student Version (Code of Best Practice on Corporate

- Governance, Statement of Alternative Treatment, Sri Lanka Statement of Recommended practice, IFRICS and SICs)

- Sri Lanka Accounting Standard for SMEs 2015

- Publication on SLFRS 9, SLFRS 15 and SLFRS 16

KB 3

- **Business Taxation**

    o Value Added Tax Act No. 14 of 2002 and the subsequent amendments

    o Nation Building Tax Act No. 09 of 2009 and the subsequent amendments

- **Business Law**

    o Company Act No. 07 of 2007

KC 3

- Inland Revenue Act No. 10 of 2006 and the subsequent amendments

- Value Added Tax Act No. 14 of 2002 and the subsequent amendments

- Nation Building Tax Act No. 09 of 2009 and the subsequent amendments

- Gazette No. 1910/2 dated 16.04.2015 for regulation on Simplified VAT

- Gazette No. 1857/8 dated 09.04.2014 for regulation on adjustments for tax purposes consequent to the adoption on SLFRS / LKAS

- Gazette No. 1823/5 dated 12.08.2013 for transfer pricing regulations

- Gazette No. 1868/10 dated 23.06.2014 for regulation on VAT on Financial Services

- Gazette No. 1267/5 dated 17.12.2002 for zero rated supply on international transportation of goods or passengers

- Gazette No. 1479/6 dated 09.01.2007 for regulation on certificate on approved accountants and the schedules

- Gazette No. 1706/18 dated 20.05.2011 for prescribing the value of non-cash benefit for the purpose of profit from employment

KC 4

- Sri Lanka Auditing Standards & Sri Lanka Standard on Quality Control 1 (2014 Edition – Volume 01)

- Sri Lanka other audit pronouncements and Sri Lanka related Services pronouncement (2014 Edition – Volume 02)

- Code of Ethics 2016

- Sri Lanka Accounting Standards 2016

- Open Book Referential – Student Version (Code of Best Practice on Corporate Governance, Statement of Alternative Treatment, Sri Lanka Statement of Recommended practice, IFRICS and SICs)

- Publication on SLFRS 9, SLFRS 15 and SLFRS 16