

RECOMMENDED OPEN BOOK REFERENTIAL

(FOR DECEMBER 2017 BUSINESS & CORPORATE LEVEL EXAMS)

KB 1 & KC 1

- Sri Lanka Accounting Standards 2017
- 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)
- CA Sri Lanka approved IFRIC 22: Foreign Currency Transactions and Advance Consideration
- Sri Lanka Accounting Standard for SMEs 2015
- Publication on SLFRS 9, SLFRS 15 and SLFRS 16
- Sri Lanka Accounting Standard for Smaller Entities - 2015

KB 3

- **Business Taxation**
 - Value Added Tax Act No. 14 of 2002 and the subsequent amendments
 - Nation Building Tax Act No. 09 of 2009 and the subsequent amendments

Business Law

- 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)
- CA Sri Lanka approved “Sri Lanka Related Services Practice Statements 4752(SLRSPS 4752)” document
- Code of Ethics 2016
- Sri Lanka Accounting Standards 2017
- 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)
- CA Sri Lanka approved IFRIC 22: Foreign Currency Transactions and Advance Consideration
- Publication on SLFRS 9, SLFRS 15 and SLFRS 16
- Sri Lanka Accounting Standard for Smaller Entities - 2015