

Recommended open book material

(For December 2018 Business & Corporate Level exam)

KB 1 & KC 1

- Sri Lanka Accounting Standards 2018
- Open Book Referential - Student Version (Statement of Alternative Treatment, Sri Lanka Statement of Recommended practice, IFRICS and SICs)
- CA Sri Lanka approved Statement of Alternative Treatment on Comparatives for Interim Financial Reporting
- CA Sri Lanka approved IFRIC 22: Foreign Currency Transactions and Advance Consideration
- CA Sri Lanka approved IFRIC 23: Uncertainty over Income Taxes
- Code of Best Practice on Corporate Governance 2017
- 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
- Inland Revenue Act No. 24 of 2017 and the subsequent amendments

Business Law

- Company Act No. 07 of 2007

KC 3

- Inland Revenue Act No. 24 of 2017 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. 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

KC 4

- Sri Lanka Auditing Standards & Sri Lanka Standard on Quality Control (2017 Edition - Volume 01)
- Sri Lanka Standards on other Assurance Engagements and Related Services (2017 Edition - Volume 02)
- Sri Lanka Framework for Audit Quality and Sri Lanka Framework for Assurance Engagements (2017 Edition - Volume 03)
- Code of Ethics 2016
- Sri Lanka Accounting Standards 2018
- Open Book Referential - Student Version (Statement of Alternative Treatment, Sri Lanka Statement of Recommended practice, IFRICS and SICs)
- Statement of Alternative Treatment on Comparatives for Interim Financial Reporting
- CA Sri Lanka approved IFRIC 22: Foreign Currency Transactions and Advance Consideration
- CA Sri Lanka approved IFRIC 23: Uncertainty over Income Taxes
- Code of Best Practice on Corporate Governance 2017
- Publication on SLFRS 9, SLFRS 15 and SLFRS 16
- Sri Lanka Accounting Standard for Smaller Entities - 2015