

## OPEN/CLOSED BOOK EXAMINATIONS

Level	Nature of assessment
<b>Business Level I &amp; II</b>	
	Close book examination
<b>Corporate Level</b>	
CL2/CL4	Open book examination
CL1/CL3	Close book examination
<b>Strategic Level</b>	
SL1/SL3	Open book examination
SL2/SL4	Close book examination

## RECOMMENDED OPEN BOOK MATERIAL (FOR JUNE 2020 CORPORATE AND STRATEGIC LEVEL EXAM)

### CL2

- Sri Lanka Accounting Standards 2019
- Open Book Referential - Student Version (Statement of Alternative Treatment, Sri Lanka Statement of Recommended practice, IFRICs and SICs, The Conceptual Framework for Financial Reporting)
- Code of Best Practice on Corporate Governance 2017
- Sri Lanka Accounting Standard for Smaller Entities - 2015

### CL4

- Company Act No. 07 of 2007

### SL1

- Sri Lanka Accounting Standards 2019
- Open Book Referential - Student Version (Statement of Alternative Treatment, Sri Lanka Statement of Recommended practice, IFRICs and SICs, The Conceptual Framework for Financial Reporting)
- Code of Best Practice on Corporate Governance 2017
- Sri Lanka Accounting Standard for Smaller Entities - 2015

### SL3

- 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
- 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-2064/51-01.04.2018
- Gazette No-2064/53 -01.04.2018
- Gazette No -2064/54-01.04.2018
- Gazette No -2064/57-01.04.2018
- Gazette No -2064/59-01.04.2018
- Gazette No -2064/60-01.04.2018
- Gazette No.2064/63-01.04.2018
- Gazette No.2064/64-01.04.2018
- Gazette No.2064/58-01.04.2018
- Gazette No.2064/56-01.04.2018
- Gazette No.2064/55-01.04.2018
- Gazette No.2064/52-01.04.2018
- Gazette No.2064/50-01.04.2018
- Gazette No.1868/10-23.06.2014
- Gazette No.1986/9-27.09.2016
- Gazette No.2089/1-17.09.2018
- Gazette No.2104/4-31.12.2018
- Gazette No.2094/8-23.10.2018
- Gazette No.2116/31-27.03.2019