

Recommended open book material

(For December 2019 Business & Corporate Level exam)

KB 1 & KC 1

- 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 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 Corporate Taxation

- 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. 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

Available in the website :

https://www.casrilanka.com/casl/index.php?option=com_content&view=article&id=2799&Itemid=525&lang=en

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 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
- Publication on SLFRS 9, SLFRS 15 and SLFRS 16
- Sri Lanka Accounting Standard for Smaller Entities – 2015