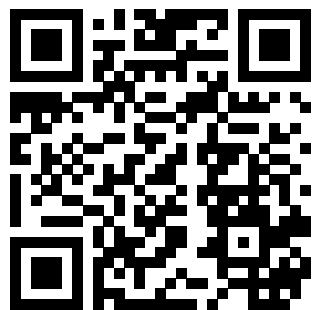




VOLUME 01 | JUNE 2022
ISSN 1800-458X



STUDENTS' NEWSLETTER



VOLUME 01 | JUNE 2022 | ISSN 1800-458X

Inside Story

BENEFITS OF AAT SUGGESTED ANSWERS



ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

STUDENTS'
NEWSLETTER

VOLUME 01 | JUNE 2022 | ISSN 1800-458X

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සමාජ මාධ්‍ය ජාල සමඟ එකතු වන්න



AAT සඳහා සියලුම සමාජ මාධ්‍ය සඳහා සමාජ මාධ්‍ය ජාල හරහා අපත් සමඟ එකතු වන්න. සිංහල වෙබ්සයිට් සිදුකරන Digital කරය, AAT විභාග, වෙනත් විශේෂ තොරතුරු සියලුම විෂයාණන් දැක්වේ.

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AAT SRI LANKA STUDENTS' NEWSLETTER

ශ්‍රී ලංකා ගණකාධිකරණ ශිල්පීය ආයතනයේ සාවිත්තාලීන තොරතුරු පිළිබඳව සිසුන් දැනුවත් කිරීමේ අරමුණ ඇතිව බෙදාහැරෙන මෙම "AAT සිසු පුවත්පත" පිළිබඳව ඔබගේ අදහස් හා යෝජනා AAT Sri Lanka ආයතනය වෙත ලැබීමට සැලැස්විය හැකිනම් විය අගය කොට සලකමු.

ලිපිනය - "AAT සිසු පුවත්පත",

ශ්‍රී ලංකා ගණකාධිකරණ ශිල්පීය ආයතනය

නො. 540, පූජ්‍ය මුරුත්තේට්ටුවේ ආනන්ද නාහිමි මාවත,

නාරාහේන්පිට, කොළඹ 05.

AAT SRI LANKA STUDENTS' NEWSLETTER

The Association of Accounting Technicians of Sri Lanka distributes this "Students' Newsletter" among the students to make them aware of the latest & updated information about the Association. Your feedbacks are highly appreciated.

ADDRESS - "Students' Newsletter"

Association of Accounting Technicians of Sri Lanka

No. 540, Ven. Muruththettuwa Ananda Nahimi Mw,

Narahenpita, Colombo 05.

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JULY 2022 EXAMINATION

**We are accepting examination applications
until 28th June 2022 under normal fee**

Level II & Level III

20th & 21st
August 2022

Level I & Talent Subject (BC)

27th & 28th
August 2022

Exam Fee Structure

Examination Level	Fee per Subject
Level I	1,500
Level II	2,000
Level III	2,200
Talent Subject (BC)	2,000

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Website: www.aatsl.lk

ක්‍රියාකාරී ශිෂ්‍යභාවයක් පවත්වා ගැනීම



විභාග අවසන් වන තුරු මාගේ මුල් ලියාපදිංචිය වලංගුද?

හැර. ඔබ අප සමග ලියාපදිංචි වූ ලිපි වර්ෂය තුළදී ඔබ සියලු විභාග සම්පූර්ණ නොකළහොත්, ඔබ සියලු විභාග අවසන් කරන තුරු වාර්ෂිකව ඔබේ ශිෂ්‍යත්වය අලුත් කළ යුතුය. එසේ කිරීමෙන් ඔබට ක්‍රියාකාරී ශිෂ්‍යභාවයක් පවත්වා ගත හැක.

ශිෂ්‍යභාවය අලුත් කිරීම යනු කුමක්ද?

ශිෂ්‍යභාවය අලුත් කිරීම යනු මුල්වරට ශිෂ්‍යයෙකු ලෙස ලියාපදිංචි වූ පසු ඊළඟ ලිපි වර්ෂය සඳහා වාර්ෂික ගෙවීමක් සිදු කරමින් ඒවීටී විභාග අවසන් වන තුරු තම ශිෂ්‍යභාවය ක්‍රියාකාරීව පවත්වාගෙන යන වාර්ෂික ක්‍රියාවලියකි. යම් ලිපි වර්ෂයක සියලුම ක්‍රියාකාරී සිසුන්ට වර්ෂය අවසානයේදී අලුත් කිරීමේ දැන්වීම් තැපෑලේ මාර්ගිකව විවෘත ලබන අතර සෑම වසරකම දෙසැම්බර් 30 වෙනිදාට පෙර සිසුන් විසින් ලියාපදිංචිය අලුත් කළ යුතුය. අලුත් කිරීමේ නිවේදනය දෙසැම්බර් මස මුලදී නොලැබුණේ නම්, සිසුන් විසින් AAT ආයතනය ඒ පිළිබඳව දැනුවත් කර අවශ්‍ය මඟ පෙන්වීම් ලබාගත යුතුය.

වැඩි විස්තර සඳහා කරුණාකර https://aatsl.lk/index.php/en/student/student_renewal වෙත පිවිසෙන්න.

ශිෂ්‍යභාවය අලුත් නොකළහොත් කුමක් සිදුවේද?

සක්‍රීය ශිෂ්‍යභාවයක් පවත්වා ගැනීම සඳහා ඔබ කිසියම් වසරක විභාගයක් සඳහා අයදුම් කළත් නැතත් ලියාපදිංචි වූ වර්ෂයෙන් පසු වාර්ෂිකව ශිෂ්‍යභාවය අලුත් කිරීම අවශ්‍ය වේ. ඔබ අලුත් නොකරන්නේ නම්, විභාග / නිදහස් කිරීම් සඳහා අයදුම් කිරීමට, AAT වෙතින් යවන ලිපි ලැබීමට / යාවත්කාලීන කිරීම් තොරතුරු ලැබීමට හෝ ඒවීටී විසින් ප්‍රකාශයට පත් කරන

විශේෂ වරප්‍රසාද සඳහා සුදුසුකම් ලැබීමට නොහැකි වනු ඇත.

නියමිත දිනට පෙර අලුත් කිරීමට අපොහොසත් වුවහොත් ඔබ රු. 500/- ක වාර්ෂික ප්‍රමාද ගාස්තුවකට ද යටත් වේ. එම නිසා වාර්ෂිකව දෙසැම්බර් 30 වෙනිදාට පෙර ලියාපදිංචිය අලුත් කිරීමට ඔබ දිරිමත් කෙරේ.

අලුත් කිරීමේ ක්‍රියාවලිය කුමක්ද?

ශිෂ්‍යභාවය අලුත් කිරීම සඳහා අයදුම්පතක් අවශ්‍ය නොවන අතර එය ඉතා සරල ක්‍රියාවලියකි. එක් එක් ලිපි වර්ෂය අවසානයේ වාර්ෂික අලුත් කිරීමේ ගාස්තුව නිශ්චිත බැරකු වලට හෝ මාර්ගගත ක්‍රමය (online) ඔස්සේ අලුත් කිරීමේ යොමු අංකය නිවැරදිව භාවිතයෙන් ගෙවීම පමණක් අවශ්‍ය වේ. අලුත් කිරීමේ ගෙවීම නිවැරදි ගෙවීම් යොමු අංකය (44 කේත අංකයෙන් පසුව ඔබේ අංක 7 කින් යුත් ශිෂ්‍ය ලියාපදිංචි අංකය) භාවිතා කරමින් නිවැරදිව කළ හොත් ගෙවීමෙන් දින 3 ක් ඇතුළත ශිෂ්‍යභාවය ස්වයංක්‍රීයව යාවත්කාලීන වේ.

අලුත් කිරීමේ ගෙවීම් කිරීමෙන් පසු මා විසින් ශිෂ්‍ය හැඳුනුම්පත AAT වෙත යැවීම අවශ්‍යද?

හැර. අංක 7 කින් යුත් ශිෂ්‍ය ලියාපදිංචි අංකය සමඟ නිකුත් කරන ලද ප්ලාස්ටික් ශිෂ්‍ය හැඳුනුම්පත තිබේ නම් අලුත් කිරීමේ මුද්‍රාව සඳහා තම ශිෂ්‍ය හැඳුනුම්පත ඒවීටී වෙත එවීම අවශ්‍ය නොවේ. ඔබ වාර්ෂික අලුත් කිරීමේ ගෙවීම සිදු කිරීමෙන් පසුව වාර්ෂිකව නව හැඳුනුම්පතක් නොලැබෙන අතර පවත්නා හැඳුනුම්පත ඕනෑම විභාගයක් සඳහා හෝ වෙනත් AAT අරමුණක් සඳහා භාවිතා කළ හැකිය. ඔබ ලියාපදිංචිය අලුත් කිරීමේ ගාස්තුව ගෙවූ පසු, කිසිදු ගැටළුවක් නොමැතිව ඔබ අපේ තොරතුරු පද්ධතිය තුළ ක්‍රියාකාරී ශිෂ්‍යයෙකු ලෙස රැඳී සිටී.

ඉලක්කම් 7 කින් යුත් ශිෂ්‍ය ලියාපදිංචි අංකය සහිත ප්ලාස්ටික් හැඳුනුම්පත නොමැතිව වසර

ගණනාවක සිට ශිෂ්‍යභාවය අලුත් නොකළ සිසුවකු සිටිනම්, ඔවුන් කළ යුත්තේ අදාළ සියලු හිඟ වර්ෂ වලටද ඇතුළුව ලියාපදිංචිය අලුත් කිරීමේ ගාස්තු ගෙවා අලුත් කර ගැනීමෙන් පසු දැනට තිබෙන හැඳුනුම්පත ඒවීටී වෙත එවා නව හැඳුනුම්පතක් මුද්‍රණය කර ගැනීමයි.

මගේ AAT ශිෂ්‍ය හැඳුනුම්පත නැති වී ඇත. මම අලුත් හැඳුනුම්පතක් ලබා ගන්නේ කෙසේද?

ඔබේ හැඳුනුම්පත නැති වී ඇත්නම්, ඔබ විසින් ඒවීටී වෙත ලිඛිතව දැනුවත් කර (විද්‍යුත් තැපෑල / ලියාපදිංචි තැපෑල හරහා) ඉල්ලීමක් කළ යුතුය. එහිදී ඉල්ලීම සඳහා හේතුව සහ හැඳුනුම්පත නැතිවීම පිළිබඳව අවශ්‍ය විස්තර පැහැදිලිව සඳහන් කළ යුතු අතර, මෙවැනි අනුපිටපතක් ලබා ගැනීම සඳහා රුපියල් 100/- ක ගෙවීමක්ද කළ යුතුය.

අලුත් කිරීමේ පිළිබඳ වැඩිදුර තොරතුරු ලබාගන්නේ කෙසේද?

අලුත් කිරීමේ විමසීම් සඳහා ඔබට ඒවීටී ශ්‍රී ලංකා ආයතනයේ ශිෂ්‍ය ලියාපදිංචි කිරීමේ අංශයේ ස්වර්ණා / දිල්හාරා සමග 0112 559 669/0772 559 669 හෝ swarna@aatsl.lk / dilhara@aatsl.lk ඔස්සේ සම්බන්ධ විය හැකිය.

**AAT ශිෂ්‍ය තොරතුරු පද්ධතිය තුළ
යාවත්කාලීන වූ ශිෂ්‍ය තොරතුරු
පවත්වා ගෙනයාම**

මගේ පෞද්ගලික තොරතුරුවල වෙනස් වීම් සිදුව ඇත. ඒ පිළිබඳව මිවිසින් AAT ආයතනය යාවත්කාලීන කළ යුතුද සහ එසේ නම් කෙසේද?

AAT ආයතනය හරහා නිරන්තර යාවත්කාලීන කිරීම් හා ලිපි හුවමාරු කටයුතු සිදුවීම සඳහාත්, ඒවීටී විසින් නිකුත් කරන ලද ලේඛණවල නිවැරදි විස්තර පවත්වා ගැනීම සඳහාත් වෙනසක් සිදු වූ වහාම එම තොරතුරු ආයතනය වෙත යාවත්කාලීන කිරීමට වගබලා ගන්නා ලෙස සිසුන්ගෙන් ඉල්ලීමක් කෙරේ. ලිපිනය, ජංගම දුරකථන අංකය සහ විද්‍යුත් තැපෑල ලිපිනය ආදියේ වෙනස්වීමක් සිදුවූ වහාම එය ලිඛිතව දැනුම් දිය යුතුය (ලිපියක් මඟින් හෝ sulari@aatsl.lk වෙත විද්‍යුත් තැපෑලෙන්). නමේ වෙනසක් හෝ ජාතික හැඳුනුම්පතෙහි වෙනසක් තිබේ නම්, වෙනස් වීම තහවුරු කිරීම සඳහා අවශ්‍ය ලිඛිත සහායක ලේඛන සමඟ ඒ බව දැනුම් දිය යුතුය. ශිෂ්‍ය හැඳුනුම්පතෙහි සඳහන් තොරතුරු වලට එම වෙනස්කම් වලින් බලපෑමක් ඇත්නම් පමණක් ශිෂ්‍ය හැඳුනුම්පතද එම වෙනස් කිරීමේ ඉල්ලීම සමඟ ආපසු ආයතනය වෙත ලබා දිය යුතුය.

Maintaining an ACTIVE STUDENTSHIP



Is my registration valid till I complete the exams?

No. Unless you complete all examinations within the same calendar year in which you register with AAT, you need to renew your studentship annually until you complete all the examinations [Passed Finalist]. By doing so you can maintain an active studentship.

What is studentship renewal?

Studentship renewal is an annual process by which a registered student maintains his/her studentship active until the completion of AAT examinations by making an annual payment for the next calendar year after registration. Renewal notices are posted to all the active students of a particular calendar year, at the end of the year and the students are required to renew before the 30th of December each year. If the renewal notice is not received by the beginning of December, students are required to contact AAT.

Please follow <https://aatsl.lk/index.php/en/student/student-renewal> for more information.

What happens if I don't renew?

Annual studentship renewal is required irrespective of whether you apply for an exam in the particular year or not, to remain as an active student. If you do not renew, you will not be eligible to apply for examination / exemptions, receive any correspondence / updates or be eligible for any offers announced

by AAT.

If you fail to renew before the deadline, you will be subject to a penalty of 500/= as well. Therefore, you are encouraged to renew annually before the 30th December.

What is the renewal procedure?

Studentship renewal is a simple process where no application is required. It is only a matter of making the annual renewal fee at the end of each calendar year to the specified banks or online using the correct renewal reference number. If the renewal PAYMENT IS CORRECTLY MADE USING THE CORRECT PAYMENT REFERENCE NUMBER (44 code followed by your 7 digit student number), studentship will get automatically updated within 3 days of the payment.

Do I need to send the student ID to AAT after making the renewal payment?

No. Students are NOT REQUIRED to send their Student Identity Card to AAT for renewal imprint if they have the plastic student ID issued with the 7 digit student number. When you make the annual renewal payment, you will not get a new ID annually and the existing ID can be used for any examination or other AAT purpose without any issue given that you remain as an active student in our system.

If a student has not renewed for many years where the plastic ID with the 7

digit student registration number is not available, they only need to send the existing ID and get a new ID printed after making the renewal payment for all the years.

I have lost my AAT student ID. How can I get a new one?

If you have lost the student ID, you need to make a request to AAT in writing (email / registered post) while clearly mentioning the reason for the request and necessary details about the loss of the ID. A payment of Rs.100/= has to be made to obtain a duplicate ID.

Whom should I contact for further information on renewals?

You can contact Swarna / Dilhara of the Student Registration Division of AAT Sri Lanka on 0112559 669 / 0772 559 669 or via swarna@aatsl.lk / dilhara@aatsl.lk for renewal inquiries.

**Maintaining up-to-date
information in our student
database**

I have changed my personal details. Should I update AAT and if so how?

Students are requested to ensure that they update the change of their details immediately once a change takes place in order to get timely updates and correspondence through AAT and also to have correct details available in the materials issued by AAT. Change of address, mobile number and the email address should be notified in writing (letter or via email to sulari@aatsl.lk) to receive correspondence timely and properly. If a change of the name or NIC is present, that should be communicated in writing with supporting documents to prove the change/s. Student ID should also be returned along with the change request if the change has an impact on the details that appear on the student ID.



ඔබේ තොරතුරුවල යාවත්කාලීන බව තහවුරු කර ගැනීමට කරුණාකර පහතින් දක්වා ඇති කුපනය පුරවා AAT ශිෂ්‍ය ලියාපදිංචි අංශය වෙත අනිවාර්යයෙන් ලැබීමට සලස්වන්න.

(ඉදිරියේදී ඔබ වෙනුවෙන්ම වෙන්වූ ගිණුමක් AAT වෙබ් අඩවියේ ඇතුළත් වන නිසා ඔබේ විද්‍යුත් තැපෑල ලිපිනය (Email) සඳහන් කිරීම අත්‍යවශ්‍ය වේ.

In order to ensure that your updated information is available in our system, kindly fill the below coupon and send to AAT Student Registration Division.

As there will be a dedicated account for you in AAT student portal in the website, it is necessary to mention your email address.

**ශිෂ්‍ය තොරතුරු
යාවත්කාලීන
කර ගැනීම
2022
UPDATING
STUDENT
INFORMATION
2022**

අංක 7 කින් යුත් ශිෂ්‍ය ලියාපදිංචි අංකය
Student Registration No. with 7 digits

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නම
Name

ලිපිනය
Address

ජා.නැ. අංකය
N.I.C. No.

දුරකථන අංක - ජංගම :
Phone No. - Mobile :

ස්ථාවර :
Land :

විද්‍යුත් තැපෑල ලිපිනය
E-mail

(අනිවාර්යයි : දැනට ඔබ සතුව E-mail ලිපිනයක් නැතිනම්, කරුණාකර එය සකස් කොටගෙන මෙහි සඳහන් කරන්න.)
[Compulsory : If you don't have an email ID currently, please create one and mention here]

අත්සන :
Signature :

දිනය :
Date :

**ස්ව-අධ්‍යයන පොත් පෙළ භාවිත කිරීමේ ප්‍රයෝජන
ADVANTAGES OF USING SELF-STUDY TEXTS**

AAT Sri Lanka ආයතනයේ 2020-25 නව විෂය නිර්දේශය සඳහා විධිමත් පුළුල් දැනුමක් ලබාගැනීම සඳහා විද්වත් මණ්ඩලයක් මගින් භාෂා ත්‍රිත්වයෙන්ම (සිංහල, දෙමළ සහ ඉංග්‍රීසි) ස්ව-අධ්‍යයන පොත් පෙළ සම්පාදනය කර ඇත.

**මෙම ස්ව-අධ්‍යයන පොත් පෙළ භාවිත කිරීමෙන්
ඔබට ලැබෙන වාසි**

- සම්පූර්ණ විෂය නිර්දේශය ස්ව-අධ්‍යයන මාර්ගයෙන් අධ්‍යයනය කිරීමට හැකිවීම.
- ඔබ අනුමත අධ්‍යාපන ආයතනයක දේශන සඳහා සහභාගී වන්නේ නම් විධි විෂය කොටස් සඳහා පෙර සූදානම් වීමට හැකිවීම.
- විභාග සඳහා ප්‍රශ්න පත්‍ර සකසීමේදී මෙම ස්ව-අධ්‍යයන පොත් පෙළ, මාර්ගෝපදේශයක් ලෙස භාවිත කරනු ලබන නිසා විභාග සඳහා සාර්ථකව මුහුණදිය හැකිවීම.
- ස්ව-අධ්‍යයන පොත් පෙළේ ආදර්ශ ප්‍රශ්න සඳහා උත්තර සැපයීම තුළින් විභාග සඳහා පෙර පුහුණුවක් ලැබීම.

- විභාග සඳහා පමණක් නොව, රජයේ සහ අනෙකුත් තරඟ විභාග, අභියෝගනා පරීක්ෂණ යනාදිය සඳහා අත්වැල සපයන අතිරේක කියවීම් ලෙස දැනටමත් AAT ස්ව-අධ්‍යයන පොත් පෙළ සිසුන් අතර ප්‍රකට වී තිබීම.

- සුදුසුකම් සපුරාලීමෙන් පසුව වුවද රැකියා ජීවිතයේදී පැන නැගෙන ප්‍රායෝගික ගැටළු නිරාකරණය සඳහා අත්පොත් ලෙස මෙම පොත් පෙළ භාවිත කළ හැකිවීම.

SELF-STUDY TEXTS based on the syllabus of AAT Sri Lanka have been prepared by a competent panel in all the three languages (Sinhala, Tamil and English) in order to communicate formal full knowledge on the subjects.

**ADVANTAGES YOU RECEIVE
USING THESE TEXTS.**

- Possibility to study the whole syllabus through self-study.

- In case you follow courses in an Accredited Education Centre, ability to prepare on subjects prior to attending lectures.

- Since these study texts would be used as guidance in the preparation of AAT question papers, ability to face the examination successfully.

- Ability to gain prior practice through answering model questions in the Study Texts.

- Study texts being popular among AAT students as guidelines to prepare for government and other competitive examinations apart from AAT exams.

- Ability to use these study texts to solve practical issues arising in working life even after completing AAT examinations.

විෂයය Subject		සිංකේත අංකය Subject Code	මුද්‍රිත පොත් / Printed books (Rs.)	e-Books
Level I / අදියර-I	මූල්‍ය ගිණුම්කරණය - Financial Accounting	101 (FAC)	1,000	300
	ව්‍යාපාරික ගණිතය හා සංඛ්‍යාතය Business Mathematics and Statistics	102 (BMS)	1,250	375
	ආර්ථික විද්‍යාව - Economics	103 (ECN)	950	275
	ව්‍යාපාරික පරිසරය - Business Environment	104 (BEN)	1,000	375
	අදියර-I පොත් කට්ටලය සඳහා මුළු ගාස්තුව/ Total		4,200	1,325
විෂයය Subject		සිංකේත අංකය Subject Code	මුද්‍රිත පොත් / Printed books (Rs.)	e-Books
Level II / අදියර-II	උසස් මූල්‍ය ගිණුම්කරණය සහ පිරිවැයකරණය Advanced Financial Accounting & Costing	201 (AFC)	1,500	425
	ඩිජිටල් පරිසරයේ තොරතුරු පද්ධති Information Systems in Digital Environment	202 (ISD)	850	325
	ව්‍යාපාර නීතිය Business Law	203 (BLA)	1,100	325
	ව්‍යාපාර කළමනාකරණය Business Management	204 (BMA)	1,450	350
	අදියර-II පොත් කට්ටලය සඳහා මුළු ගාස්තුව/ Total		4,900	1,425
විෂයය Subject		සිංකේත අංකය Subject Code	මුද්‍රිත පොත් / Printed books (Rs.)	e-Books
අදියර-III	මූල්‍ය වාර්තාකරණය Financial Reporting	301 (FAR)	1,450	450
	කළමනාකරණ ගිණුම්කරණය සහ මූල්‍ය Management Accounting & Finance	302 (MAF)	1,000	375
	මූල්‍ය පාලනයන් සහ විගණනය Financial Controls & Audit	303 (FCA)	950	350
	සංස්ථාපිත සහ පුද්ගලික බදුකරණය Corporate & Personal Taxation	304 (CPT)	900	375
	අදියර-III පොත් කට්ටලය සඳහා මුළු ගාස්තුව/ Total		4,300	1,550
Skill/ Talent Capstone		Subject Code	Printed book (Rs.)	e-Books
Business Communication		310 (BC)	750	200

சுயகற்கை பாடநூல்களை

பயன்படுத்துவதில் உள்ள நன்மைகள்

AAT இன் செயற்கை பாடநூல்கள் பாடத்திட்டத்தின் முழுமையான அறிவை மாணவர்களிடத்தில் கொண்டுவரப்படுவதாக தகுதிவாய்ந்த குழுவினரால் பிரதான மூன்று மொழிகளிலும் (சிங்களம்இ தமிழ் மற்றும் ஆங்கிலம்) தயாரிக்கப்பட்டுள்ளன.

சுயகற்கை பாடநூல்களை

பயன்படுத்துவதன் மூலம்

கிடைக்கப்பெறும் நன்மைகள்

- முழுப்பாத்திட்டத்தையும் சுயமாக கற்கக்கூடிய வசதி
- நீங்கள் ஒரு அங்கீகாரமளிக்கப்பட்ட கல்விநிலையத்தில் கற்கையை தொடர்ந்தால் விரிவுரைகளுக்கு முன்பாகவே தயாராகக்கூடிய திறமையைப்பெற முடியும்.
- AAT பரீட்சை வினாத்தாள்களை தயாரிப்பதில் பாடநூல்கள் வழிகாட்டலுக்காக பயன்படுத்தப்படுவதால் வெற்றிகரமாக பரீட்சைகளுக்கு முற்படக்கொடுக்க முடியும்.

- பாடநூல்களில் உள்ள மாதிரிவினாக்களுக்கு விடையளிப்பதன் மூலம் முற்கூட்டியே பயிற்சிகளை பெறமுடியும்.
- பாடநூல்கள் **AAT** மாணவர்கள் மத்தியில் மட்டுமல்லாது **AAT** பரீட்சை தவிர்ந்த ஏனைய அரசு மற்றும் போட்டிப்பரீட்சைகளுக்கு தோற்றும் மாணவர்களுக்கு வழிகாட்டுதலில் பிரபல்யம் பெற்றுள்ளன.
- **AAT** பரீட்சைகளின் பின்பும்கூட தொழிற்சார் வாழ்க்கையில் எழும் நடைமுறை சிக்கல்களை தீர்ப்பதற்கான இயலுமையை வழங்குகின்றது.

මෙම ස්ව-අධ්‍යයන තොත් පෙළ AAT Sri Lanka ප්‍රධාන කාර්යාලයෙන් සහ පනත සඳහන් ශාඛා වලින් ද මිලදී ගත හැකිය.

THESE SELF-STUDY TEXTS COULD BE PURCHASED FROM THE AAT HEAD OFFICE AND FROM THE FOLLOWING BRANCHES.

இந்த சுயகற்கை பாடநூல்களை **AAT** தலைமை
அலுவலகத்திலும் கீழ்க்குறிப்பிடப்படும்
இடங்களிலும் கொள்வனவு செய்ய முடியும்.

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SUCCESS STORIES OF AAT PRIZE WINNERS WHO USED AAT SUGGESTED ANSWERS

Despite the challenges we faced due to the pandemic situation, I firmly decided to continue my studies. So I decided to continue AAT level – II. By the time my lecturers completed the lectures for AAT level –II, I could manage to finish studying and revising what I was taught. Hence, I felt that I should recall what I had learned during past six months. Therefore I started doing past papers of the examinations conducted in last two years.

What is a past paper? As I think, a past paper is a question paper of an already held examination and it is similar to what I will be given in an upcoming examination. Also what is a suggested answer? It provides the correct answering structure and important instructions to follow when answering to past papers. When I was practicing past papers of the examinations which were held in last two/three years, I was able to familiarize myself with the proper structure of answering for questions. Further there are so many benefits of practicing past papers and referring to Suggested answers.

Past papers and Suggested answers can help us to practice certain types of questions and prepare ourselves to answer them in a proper way. Also practicing past papers and comparing the answers with suggested answers

help us to identify our weak areas and focus on improving them before the actual examination. Especially it helps us to manage our time during the exam. And also we can do mini mock exam before the real exams and refer for suggested answers of those. All of these were really useful for me and helped me to successfully get through my AAT examinations.

I referred to all the past papers and suggested answers through AAT website. Hence I would like to thank AAT Institute for facilitating this service through their website. It is very useful for all the students who aspire to get through their AAT examinations. I invite all my sisters and brothers to use these resources to succeed in AAT examinations.

P.V.S.N. Sewwandi
Reg. No. 2193274

3rd In Order of Merit Prize
Level III Examination

Subject Prize Winner
Management Accounting & Finance
AAT Sri Lanka January 2022 Examination

I Started AAT soon after my O/Ls in 2020 and currently doing A/Ls. I was able to achieve the first in order merit and Mathematics and statistics prize from 1st Level Exam, which held in September 2020 while I was preparing for the exam. I used to refer past papers and suggested answers which were really helpful for me to achieve this victory. Those suggested answers were compiled and issued by the education and training division of AAT Sri Lanka and we can study the method of solving critical maths problems by using them. That will be definitely helpful to earn a mathematics prize. If you are doing self studies and when you are struggling with a question, you can understand them easily by using those suggested answers. I think referring those past papers and suggested answers were the main reason to get this victory for me so my dear sisters and brothers, refer the past papers and suggested answers to get the success from doing AAT and make your dream of achieving prizes and good passes.

D.G.K.S. Senevirathna
Reg. No. 3438824

1st In Order of Merit Prize
Level I Examination

Subject Prize Winner
Business Mathematics & Statistics
AAT Sri Lanka July 2020 Examination

Suggested Answers இனை தெரிவு செய்து படிப்பதன் முக்கியத்துவம்....

(Importance of Referring Suggested Answers for AAT Exams)

Suggested answers என்பது **AAT** பரீட்சைகளின் முன்னோடி வினாத்தாள், கடந்தகால வினாத்தாள்களிற்கான பரிந்துரைக்கப்பட்ட விடைகளாகும். இவற்றினை **AAT** யினுடைய உத்தியோகபூர்வ வலைத்தள-த்திலிருந்து (**Website**) பதிவிறக்கம் செய்து (**Download**) இலகுவாக பெற்றுக்கொள்ள முடியும். **AAT** பரீட்சைகளிற்கான தயார்படுத்தலின் போது **Suggested answers** இனையும் உசாத்துணையாக கொள்வது மிக அநுகூலமானது.

இவை **AAT** பரீட்சை வினாக்களுக்கான பரிந்துரைக்கப்பட்ட விடைகளாக இருப்பதால் இவற்றின் மூலம் பரீட்சை வினாக்களுக்கான பொருத்தமான விடைகளை எவ்வாறு எழுதுவது? விடைக் கட்டமைப்புவாறு அமையவேண்டும்? என்பன தொடர்பான பயிற்சிகளை இலகுவாக பெற முடியும். அத்துடன் ஒவ்வொரு வினாவக்கும் எவ்வாறான விடைகள் பரீட்சைக்களால் எதிர்பார்க்கப்படுகின்றன? என்பது பற்றியும் அறியக் கூடியதாக இருக்கும்.

இங்கு விடைகளுடன் அதற்கான புள்ளி-த்திட்டமும் வழங்கப்பட்டுள்ளதால் அதன்படி ஒவ்வொரு வினாவிற்கும் குறித்த புள்ளிகளிற்கு எவ்வாறு விடைகளை எழுதுவேண்டும்? எவ்வேளவு நேரத்தை யுடமூலியவந செய்வது? என தீர்மானித்து பயிற்சி செய்ய முடிவதால் பரீட்சையின் போது நேரத்தை முகாமைய செய்து குறித்த நேரத்தினுள் பரீட்சையை செய்து முடிப்பது இலகுவாக இருக்கும். விடைகள் எவ்வாறு எழுதப்பட வேண்டும்? விடைக் கட்டமைப்பு என்பவற்றை விளக்கிக்கொள்ள முடிவதால் பரீட்சையில் உரியவாறு விடைகளை எழுதி உரிய புள்ளிகளை இலகுவாக பெற்றுக்கொள்ளலாம். மேலும் கணக்கீடு தொடர்பான பாடங்களிற்கு விடைகளுடன் படிமுறைகளுடன் (செய்முறைகள்-**Steps**) காட்டப்பட்டிருப்பதால் ஒவ்வொரு விடையும் எவ்வாறு பெறப்பட்டது? என்பது தொடர்பான மேலதிக விளக்கங்களையும் பெறலாம்.

மேலும் சுயகற்றலின் போதும், கடந்தகாலமுன்னோடி வினாத்தாள்களை செய்துபார்க்கும்போதும் இவற்றின் மூலம் நாம் எழுதிய விடைகளை சரிபார்த்துக் கொள்ள முடிவதால் நம்மை நாமே மதிப்பிட்டுக் கொள்ள கூடியதாக இருக்கும். அந்த வகையில் **AAT** பரீட்சைகளின் கடந்தகால முன்னோடி வினாத்தாள்களை செய்துபார்ப்பதுடன் அவற்றிற்கான ரூபநள வநையுள்ள நள இனையும் அறிந்து கொண்டு படிப்பது பொருத்தமானது எனவே **AAT** பரீட்சைகளிற்கான ஆயத்தப்படுத்தலின் போது ஏனைய ரூபநள அயவநசையுடன் உடன் ரூபநளவந யளநளசையுடன் படிப்பது மிகச்சிறந்தது.

V. Yukthi
Reg. No. 3384220

2nd In Order of Merit Prize
Level I Examination

AAT Sri Lanka July 2020 Examination

BENEFITS OF AAT SUGGESTED ANSWERS

Suggested Answers for AAT examination question papers (AAT Suggested Answers) indicate which key elements you should focus when writing the answer in order to obtain maximum marks allocated to the question. These are prepared at Association of Accounting Technicians of Sri Lanka by the subject specialists of relevant fields. However please note that the Suggested Answers published in the website do not constitute the basis for evaluation of the students' answers in the examination. You can obtain the Suggested

answers through the website of Association of Accounting Technicians Sri Lanka (www.aatsl.lk) as illustrated below

Visit www.aatsl.lk



Go to
"Examination" Menu



Click
"Suggested Answers"

Advantages of using Suggested answers along with the AAT Sri Lanka examination question papers

- Increases your confidence and prepares you for the examination
- Enable you to familiarize yourself with the style of exam questions
- Help you to identify your low performance areas when you compare your answer with the AAT suggested answers
- Guide you to manage your time and plan ahead for the examination

இலங்கை தொழிநுட்பவியலாளர் கழகத்தின் பிரேரிக்கப்பட்ட விடைகளினது பயன்கள்

இலங்கை தொழிநுட்பவியலாளர் கழகத்தின் பரீட்சை வினாத்தாள்களினது பிரேரிக்கப்பட்ட விடைகளானது மாணவர்கள் பரீட்சை வினாக்களுக்கு விடையினை எழுதும்போது எவ்வகையான முக்கிய விடயங்களில் கவனத்தினை செலுத்தி விடையளிப்பதன் மூலம் அவ் வினாவிற்கு வழங்கப்பட்ட உச்சபட்ச புள்ளிகளை பெறலாம் என்பதை உள்ளடக்கியதாக காணப்படுகிறது. இலங்கை தொழிநுட்பவியலாளர் கழகத்தினால் தயாரித்து வழங்கப்படும் இப்பிரேரிக்கப்பட்ட விடைகளானது குறிப்பிட்ட காலங்களின் நிபுணத்துவம் பெற்றவர்களினால் தயாரித்து வழங்கப்படுகிறது. எவ்வாறாயினும் இணையதளத்தில் பதிவேற்றம் செய்யப்பட்டுள்ள இப்பிரேரிக்கப்பட்ட விடையானது பரீட்சையில் மாணவர்களினது மதிப்பீடுகளை மேற்கொள்வதற்கான ஓர் அடிப்படையாக பயன்படுத்தப்படுவதில்லை என்பதனையும் கவனத்தில் கொள்ளவும்.

கீழே காட்டப்பட்டுள்ள முறையில் இப்பிரேரிக்கப்பட்ட விடைகளை இலங்கை தொழிநுட்பவியலாளர் கழகத்தின் இணையதளத்திலிருந்து பெற்றுக்கொள்ளலாம்.

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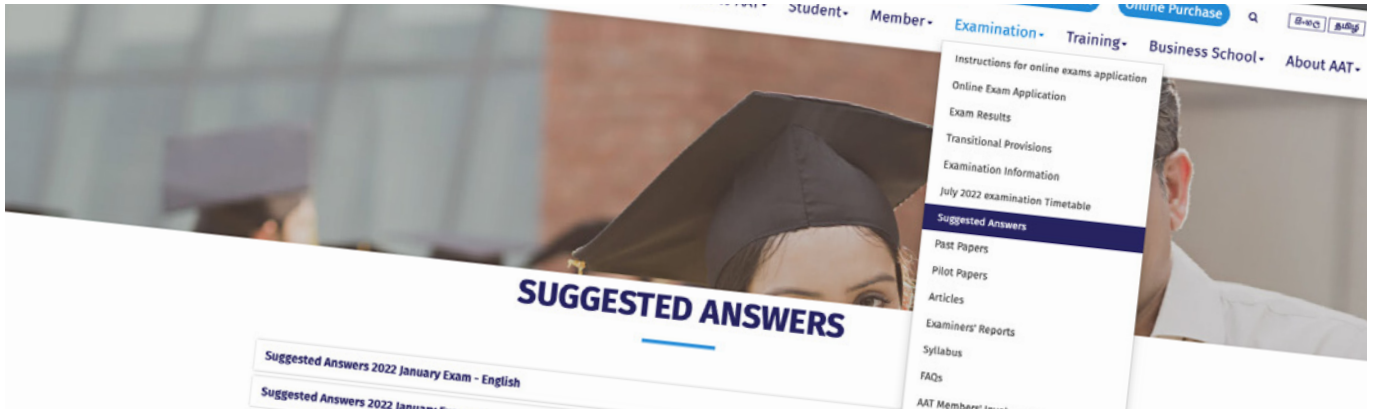
Go to
"Examination" Menu



Click
"Suggested Answers"

இலங்கை தொழிநுட்பவியலாளர் கழகத்தின் பரீட்சை வினாத்தாள்கள் மற்றும் பிரேரிக்கப்பட்ட விடைகளை பயன்படுத்துவதால் பெறக்கூடிய அனுகூலங்கள்.

- உங்கள் நம்பிக்கையினை அதிகரித்து பரீட்சைக்கு உங்களை தயார்படுத்த வைக்கின்றது.
- பரீட்சை வினாக்கள் தொடர்பான ஓர் பரீட்சையும் உங்களுக்கு ஏற்படுகின்றது.
- பிரேரிக்கப்பட்ட விடைகளை உங்களது விடைகளுடன் ஒப்பிட்டு பார்க்கும் பொழுது உங்களது குறைந்த செயலாற்றல் தன்மை கொண்ட பாடப்பகுதிகளை அடையாளப்படுத்தி கொள்ள கூடியதாக காணப்படுகின்றது.
- உங்களது நேரத்தை சரியாக முகாமைத்துவம் செய்து பரீட்சைக்கு முன்கூட்டியே திட்டமிட வழிவகுக்கின்றது.



FAQs

නිතර අසන ප්‍රශ්න

FREQUENTLY ASKED QUESTIONS

Q1. 2020-2025 විෂය නිර්දේශය බලාත්මක වූයේ කවදා සිටද?

2020-2025 විෂය නිර්දේශය 2020 ජූලි විභාගයේ සිට ක්‍රියාත්මක වේ.

Q2. පවත්නා AAT විෂය මාලාව යටතේ ඇති මට්ටම් මොනවාද?

▶ අදියර I ▶ අදියර II ▶ අදියර III

Q3. AAT විභාගය සම්පූර්ණ කිරීම සඳහා විෂයයන් කීයක් සමත් විය යුතුද?

සෑම මට්ටමක්ම විෂය 4 කින් (තාක්ෂණික විෂයයන් 12 කින්) සමත්වීම වේ. ඊට අමතරව ව්‍යාපාර සන්නිවේදනය (Business Communication) (Talent Subject) යනුවෙන් නිපුණතා විෂයයක් ඇත.

Q4. (2020-2025) විෂය මාලාව යටතේ විභාග ප්‍රශ්න පත්‍රවල ව්‍යුහය කුමක්ද?

අදියර I - විෂයයන් 04 - පැය 3 ප්‍රශ්න පත්‍ර

අදියර II - විෂයයන් 04 - පැය 3 ප්‍රශ්න පත්‍ර

අදියර III - විෂයයන් 04 - පැය 3 ප්‍රශ්න පත්‍ර

නිපුණතා (Talent) විෂය - පැය 3 ප්‍රශ්න පත්‍රය

සටහන : අදියර I හි ප්‍රශ්න පත්‍ර සහ BC ප්‍රශ්න පත්‍රයට තර අනෙකුත් සෑම ප්‍රශ්න පත්‍රයකටම විනාඩි 15 ක අමතර කියවීමේ කාලයක් ලබාදේ.

Q5. එක් එක් අදියර සමත්වීමේ ලකුණු කුමක්ද?

එක් අදියරක් සමත් වීමට නම් අපේක්ෂකයෙකු එක් එක් විෂය සඳහා අවම වශයෙන් ලකුණු 50 ක් ලබාගත යුතුය.

Q6. ඕනෑම මාධ්‍යයකින් (සිංහල/ ඉංග්‍රීසි/ දෙමළ) AAT විභාග සඳහා ඉල්ලුම් කළ හැකිද?

ඔව්. ඔබට ඕනෑම මාධ්‍යයකින් විභාග සඳහා ඉල්ලුම් කළ හැකිය. කෙසේවෙතත්, එක් අදියරක් මුළුමනින්ම එක් මාධ්‍යයකින් සම්පූර්ණ කිරීමට වගබලා ගත යුතුය.

Q7. ඔබ විභාග පවත්වන්නේ කවදාද?

වසරකට දෙවරක්. ජනවාරි සහ ජූලි (සාමාන්‍යයෙන් 3 වන සහ 4 වන සති අන්තවල)

කෙසේ වෙතත් කොවිඩ් 19 නිසා 2022 ජූලි විභාගය 2022 අගෝස්තු 20, 21 සහ 27, 28 යන දිනවල පැවැත්වීමට සැලසුම් කර ඇත.

Q8. ඔබ විභාග අයදුම්පත් නිකුත් කරන්නේ කවදාද?

පවතින වසංගත තත්ත්වය හේතුවෙන් 2022 ජූලි විභාගය 2022 අගෝස්තු පැවැත්වීමට නියමිතය. මේ සඳහා 2022 මැයි 23 සිට 2022 ජූනි 28 දක්වා අයදුම් කළ හැකිය. සාමාන්‍ය තත්ත්වය යටතේ

ජූලි විභාගය සඳහා අප්‍රේල් මසද

ජනවාරි විභාගය සඳහා ඔක්තෝම්බර් මසද

අයදුම්පත් නිකුත් කෙරේ.

Q9. 2022 අගෝස්තු මස පැවැත්වෙන 2022 ජනවාරි විභාගය සඳහා අයදුම් කළහැකි අවසාන දිනය කවදාද?

2022 අගෝස්තු විභාගය සඳහා අවසන් දිනය 2022 ජූනි 28 වේ.

Q10. ඔබ ප්‍රමාද ගාස්තු සහිත විභාග අයදුම්පත් සඳහා අවසර දෙන්නේද?

ඔව්. විභාග අයදුම්පත් භාරගැනීම අවසන් වූ දින සිට දින 7 ක් ඇතුළත, සාමාන්‍ය ගාස්තුවෙන් 50% ක ප්‍රමාද විභාග ගාස්තුවක් සමඟ අයදුම් කළ හැක. (2022 අගෝස්තු විභාගය සඳහා 2022 ජූනි 28 දක්වා)

Q11. අපි විභාගයට අයදුම් කරන්නේ කෙසේද?

විභාගය සඳහා ඉල්ලුම් කිරීම සඳහා කොළ පැහැති අයදුම්පත්‍රයක් ඇත. ඔබ අයදුම්කරන වර්ෂය සඳහා ක්‍රියාකාරී ශිෂ්‍යයෙක් නම් ඔබට තැපැල් මගින් විභාග අයදුම්පතක් ලැබෙනු ඇත.

Q12. ඔබ විභාග අයදුම්පත් නිකුත් කරන බව අප දැනගන්නේ කෙසේද?

- ▶ පුවත්පත් දැන්වීම් ඉංග්‍රීසි හා සිංහල මාධ්‍යවලින් පළ කරනු ලැබේ.
- ▶ සෑම ක්‍රියාකාරී සිසුවෙකුටම කෙටි පණිවිඩයක් (SMS) යවනු ලැබේ.
- ▶ අනුමත අධ්‍යාපන ආයතන හරහා (AECs)

Q13. එක් එක් මට්ටමට අදාළ වන විභාග ගාස්තු මොනවාද?

මට්ටම	එක් විෂයක් (රු.)	විෂයයන් දෙකක් (රු.)	විෂයයන් තුනක් (රු.)	විෂයයන් හතරක් (රු.)
අදියර I	1,500/-	3,000/-	4,500/-	6,000/-
අදියර II	2,000/-	4,000/-	6,000/-	8,000/-
අදියර III	2,200/-	4,400/-	6,600/-	8,800/-
BC Subject	2,000/-			

▶ ඉහත ගාස්තු 2022 ජූලි විභාගය සඳහා අදාළ වේ. මෙය ඉදිරි විභාග සඳහා වෙනස් විය හැක.

Q14. මම විභාග සඳහා ගෙවීම් කරන්නේ කෙසේද?

විභාග අයදුම්පත සමඟ නිශ්චිත ගෙවීම් වවුචරයක් ද ඔබ වෙත ලැබෙනු ඇත. විභාග සඳහා ගෙවීම් කළ යුත්තේ එම වචන ලද ගෙවීම් වවුචරය භාවිතා කර ලංකා බැංකු ශාඛාවලට පමණි. CDM යන්ත්‍ර භාවිතා කර ගෙවීම් නොකළ යුතුය.

Q15. ඕනෑම අදියරකදී විෂය අනුව අයදුම් කිරීමට අපට අවසර තිබේද?

ඔව්. අදියර I සහ අදියර II විෂය බැගින් අයදුම් කළ හැකිය. අයදුම් කරන විෂය / විෂයයන් ඔබට තීරණය කළ හැකිය. නමුත් අදියර III දී ඔබ විසින් අසාර්ථක / නොපැමිණි විෂයයන් සියල්ලම ඊළඟ විභාගයකදී එකවර අයදුම් කළ යුතුය. අදියර III දී ඔබට එලෙස විෂය බැගින් අයදුම් කිරීම කළ නොහැකි වේ.

Q16. මට, අදියර I සහ අදියර II සඳහා එකවර වාඩි විය හැකිද?

ඔව්. තවද, ඔබට මෙම අදියර දෙකෙන් ඕනෑම විෂය සංයෝජනයක් තෝරා ගත හැකිය.

Q17. අදියර I හෝ අදියර II හි කිසියම් විෂයකට මා නොපැමිණියහොත් හෝ අසමත්වුවහොත්, මවිසින් පෙනී සිටි විෂයය සමත් වීමට මට හැකිද?

ඔව්. ඔබට හැකිය. ඔබේ ප්‍රතිඵල අදාළ විෂයය අනුව ඔබට ලැබෙනු ඇත. මිළුල උත්සාහයේදී ඔබ විසින් නොපැමිණි හෝ අසමත් වූ විෂයයන් සමත් වී අදියර I හෝ අදියර II සම්පූර්ණ කළ හැකිය. කෙසේ වෙතත්, නොපැමිණි / අසමත් වූ සියලුම විෂයයන් සඳහා එක් උත්සාහයකදී පෙනී සිටීම අනිවාර්ය නොවේ.

Q18. අදියර I සහ අදියර II සම්පූර්ණ නොකර මට අදියර III ට අයදුම් කළ හැකිද?

නොහැක. අදියර III විභාගයට පෙනී සිටීමට සුදුසුකම් ලැබීම සඳහා ඔබ අදියර I සහ අදියර II සම්පූර්ණ කළ යුතුය.

Q19. මවිසින් අදියර III හි සියලුම විෂයයන් සඳහා එකවර අයදුම් කළ යුතුද?

ඔව්. ඔබ විසින් අදියර III සියලුම විෂයයන් සඳහා එකවර අයදුම් කළ යුතුය. විෂයයන් තෝරාගෙන අයදුම් කිරීම සඳහා ඉඩදෙනු නොලැබේ.

Q20. අදියර III හි විෂයයක්/විෂයයන් සඳහා නොපැමිණියහොත් හෝ අසමත් වුවහොත්, මවිසින් පෙනී සිටි ඉතිරි විෂයයන් සමත් වීමට හැකි වේද?

ඔව්, ඔබට හැකිය. ඔබේ ප්‍රතිඵලය අදාළ විෂයය අනුව ඔබ වෙත ලැබෙනු ඇත. මිළුල උත්සාහයේදී ඔබ විසින් අවසන් වරට නොපැමිණි හෝ විෂයයන් සඳහා ඉල්ලුම් කර අදියර III සම්පූර්ණ කළ හැකිය.

Q21. මගේ විභාග මධ්‍යස්ථානය තෝරා ගන්නේ කෙසේද?

එය ඔබට තීරණය කළ හැකිය. AAT විභාග මධ්‍යස්ථාන දිවයින පුරා පිහිටා ඇත. විභාග මධ්‍යස්ථාන සහිත නගර 14 ක් ඇත. (කොළඹ, නුවර, අම්පාර, යාපනය, මඩකලපුව, බදුල්ල, මාතලේ, ගාල්ල, කළුතර, රත්නපුර, කුරුණෑගල, අනුරාධපුරය, පොළොන්නරුව සහ ගම්පහ) ඔබට ආසන්නතම නගරය තෝරාගත හැකිය.

Q22. අසනීප නිසා මම විභාගයට පෙනීසිටීමට අපොහොසත් වුවහොත් සහනයක් තිබේද?

ඔව්. සාමාන්‍ය විභාග ගාස්තුවෙන් 50% ක් ඊළඟ ආසන්නතම විභාගයට පමණක් මාරු කළ හැකිය. කෙසේ වෙතත්, 50% ක මෙම "බැරපත" ලබාගැනීම සඳහා පහත සඳහන් ලියකියවිලි විභාග අවසන් වූ දින සිට සති දෙකක් ඇතුළත AAT ආයතනයේ විභාග ආයතන ඉදිරිපත් කළ යුතුය.

- ▶ මුල් විභාග ප්‍රවේශ පත්‍රය
- ▶ ලිඛිත ඉල්ලීම
- ▶ වෛද්‍ය සහතිකය

Q23. බැරපත සඳහා ඉල්ලුම් කිරීමට නිශ්චිත කාල සීමාවක් තිබේද?

ඔව්. විභාගයේ අවසාන දින සිට සති 2 ක් (දින 14 ක්) ඇතුළත.

Q24. එවැනි බැරපත් (Credit Note) නිකුත් කිරීමේ පදනම හෝ ප්‍රතිපත්තිය කුමක්ද?

බැරපත් නිකුත් කරනු ලබන්නේ අසනීප හේතුවෙන් අයදුම් කළ සියලුම විෂයයන් සඳහා පෙනී සිටීමට අපොහොසත් වූ සිසුන් විසින් ඉදිරිපත් කරන ලද වෛද්‍ය සහතික මත පදනම්ව පමණි. එනම් අයදුම් කළ අදියරක එක විෂයකට හෝ පෙනී සිටියහොත් ඔබ බැරපත් ලබාගැනීමට නුසුදුස්සකු බවට පත්වේ. නමුත් මෙය BC විෂය අදාළ නොවේ.

Q25. එළඹෙන විභාගය සඳහා අදියර III සංස්ථාපිත සහ පුද්ගල බදුකරණය (CPT) විෂයය සඳහා පරීක්ෂාවට ලක්කෙරෙන තක්සේරු වර්ෂ මොනවාද?

විභාගය	තක්සේරු වර්ෂය
පුලි 2022	2021/22
ජනවාරි 2023	2021/22

Q26. ව්‍යාපාර සන්නිවේදනය (BC) විෂයය සඳහා අයදුම් කරන්නේ කෙසේද?

අදියර I විභාගය සම්පූර්ණ කිරීමෙන් පසු ඔබට BC නිපුණතා විෂයය සඳහා අයදුම් කළ හැකිය.

Q27. මම BC විෂය සමත් නොවී, අදියර I සහ II විභාග සමත් වී ඇත්නම් අදියර III විභාගය සඳහා පෙනී සිටිය හැකිද?

ඔව්. ඔබට වෙනත් උත්සාහයකදී BC විෂය සඳහා ඉල්ලුම් කළ හැකිය. ඔබට අවශ්‍ය නම්, අදියර III සම්පූර්ණ කිරීමෙන් පසුවද BC සඳහා ඉල්ලුම් කළ හැකිය.

Q28. BC විෂයය සඳහා සමත් ලකුණු ප්‍රමාණය කුමක්ද?

BC විෂය සඳහා ලකුණු 50 ක් ලබා ගත යුතුය.

Q29. BC විෂයය සඳහා තක්සේරු කිරීමේ ක්‍රමය කුමක්ද?

එය පැය 3 ක ලිඛිත ප්‍රශ්න පත්‍රයක් මගින් පරීක්ෂා කරනු ලැබේ. අදියර I විෂයන්ට මෙන් මෙම BC විෂයට ද අමතර කියවීමේ විකාඩ් 15 ක කාලය හිමි නොවේ.

Q30. මා විභාගයට නොපැමිණිවිට (Absent) විභාග ගාස්තු නැවත ලබාගැනීම හෝ වෙනත් කටයුත්තක් සඳහා මුදල් මාරු කිරීම හෝ කළ හැකිද?

නොහැකිය. අපි කිසිදු තත්ත්වයක් යටතේ විභාග ගාස්තු ආපසු ගෙවන්නේ නැත. නමුත් ඔබ විසින් ගෙවන ලද විභාග ගාස්තුව ඊළඟ ආසන්නතම විභාගයට පමණක් මාරු කළ හැකිය. ඔබගේ විභාග ගාස්තුව ඊළඟ ආසන්නතම විභාගයට මාරු කිරීමට ඔබට අවශ්‍ය නම්, ඔබේ විභාග ප්‍රවේශ පත්‍රය (Admission Card) නිකුත් කිරීමට පෙර ඔබ විසින් ලිඛිත ඉල්ලීමක් කළ යුතුය.

Q31. AAT අවසන් අදියර සමත් වූවෙක් (Passed Finalist) වන්නේ කෙසේද?

AAT අවසන් විභාගය සමතෙකු වීමට නම්, ශිෂ්‍යයෙකු අදියර 3 ම සම්පූර්ණ කළ යුතු අතර BC නිපුණතා

විෂයය ද සම්පූර්ණ කළ යුතුය.

Q32. BC විෂය සමත් වීමෙන් තොරව මා හට AAT අවසන් අදියර සමත් වූවෙක් (Passed Finalist) විය හැකිද?

නොහැක. AAT අවසන් විභාගය සමතෙකු වීමට නම්, ඔබ විසින් BC සමත්ව තිබිය යුතුය. නැතහොත් BC සඳහා නිදහස් කිරීමක් ලබාගත යුතුය.

Q33. වඩා හොඳ ලකුණු ලබාගැනීම සඳහා පෙර විභාග වලදී සමත් වූ හෝ නිදහස් කරන ලද විෂයයන් සඳහා නැවත අයදුම් කළ හැකිද?

නොහැක. ඔබට කිසිදු තත්ත්වයක් යටතේ එසේ කළ නොහැක.

Q34. ඔබ විසින් විභාග ප්‍රතිඵල ප්‍රකාශයට පත් කරන්නේ කෙසේද?

- ▶ විභාගය අවසන් වී දින 60 ක් ඇතුළත ප්‍රතිඵල ප්‍රකාශයට පත් කෙරේ.
- ▶ තනි තනි ප්‍රතිඵල ලේඛණ සාමාන්‍ය තැපෑලෙන් ඔබ වෙත එවනු ලැබේ.
- ▶ විභාග ප්‍රතිඵල AAT වෙබ් අඩවියේ ප්‍රකාශයට පත් කරන අතර අවසන් විභාගය සමතුල් ප්‍රතිඵල AAT ආයතනයෙහි ඇති දැන්වීම් පුවරුවෙහිද ප්‍රදර්ශනය කෙරේ.

Q35. පිළිතුරුපත් නැවත පරීක්ෂා කිරීම සඳහා මට අයදුම් කළ හැකිද?

නොහැක. ඉතා සැලකිලිමත්ව පරීක්ෂා කර ප්‍රතිඵල නිකුත් කරනු ලබන අතර, ප්‍රතිපත්තියක් ලෙස නැවත පරීක්ෂාවන්ට ඉඩ නොදේ.

Q36. අධ්‍යාපනික ප්‍රතිඵල වාර්තාවක් (Academic Transcript) සඳහා ඉල්ලුම් කළ හැක්කේ කෙසේද?

පහත ක්‍රියාපටිපාටිය අනුගමනය කළ යුතුය.

- ▶ අධ්‍යාපනික ප්‍රතිඵල වාර්තාවක් සඳහා වන ඉල්ලුම්පත්‍රය AAT කාර්යාලයෙන් ලබාගත යුතුය. නැතහොත් එය පහත සබැඳියෙන් බාගත යුතුය.
- ▶ අධ්‍යාපනික ප්‍රතිඵල වාර්තාවක් සඳහා අයදුම්පත්‍රය.
- ▶ ඔබ විසින් රු. 2,000/- ක් AAT ශිෂ්‍ය සේවා මධ්‍යස්ථානයේ මුදල් අයකැමි වෙත ගෙවිය යුතුය.
- ▶ නිසිපරිදි සම්පූර්ණ කරන ලද අයදුම්පත සහ ගෙවීම් පත්‍රිකාව සමඟ ඔබේ සියලුම AAT විභාග ලේඛණයන්හි පිටපත් නිසි පිළිවෙළට ඉදිරිපත් කළ යුතුය.

ඉහත සියලු ලියකියවිලි නිසි ලෙස ඉදිරිපත් කිරීමෙන් ඔබට දින 7 කින් එම වාර්තාව ලබාගත හැකිය.

Q37. AAT අවසන් අදියර විභාගය සමත් වූ විට [PF] මා හට අනෙකුත් වෘත්තීය ආයතනවල පාඨමාලා සඳහා නිදහස්වීම ලබාගත හැකිද?

ඔව්. වැඩිදුර සඳහා "වී.වී.ටී. අවසන් විභාගය සමතුල්ව ලැබෙන නිදහස්වීම්" යන ලිපිය කියවන්න.

Q38. අවසන් විභාගය සමතෙකු වීමෙන් අනතුරුවත් මා විසින් ලියාපදිංචිය අලුත් කළ යුතුද?

නැත. ලියාපදිංචිය අලුත් කළ යුතු වන්නේ ඔබ විසින් සියළුම විභාග සම්පූර්ණ කරන තෙක් පමණි.

FAQs

FREQUENTLY ASKED QUESTIONS

Q1. When was the new syllabus come into effect?

New syllabus was effective from the July 2020 examination.

Q2. What are the levels under the existing AAT curriculum?

Level I, Level II & Level III

Q3. How many subjects should be passed to become a Passed Finalist of AAT?

Each level consists of 4 subjects (12 Technical subjects). In addition, there is one more subject that is Business Communication (BC) as Talent Subject.

Q4. What is the time-frame structure of papers under the 2020 - 2025 curriculum?

Level I 04 subjects - 3 hour papers

Level II 04 subjects - 3 hour papers

Level III 04 subjects - 3 hour papers

1 Talent subject - 3 hour paper

Note: 15 minutes additional reading time is allowed for each technical paper at Level II and Level III.

Q5. What is the pass mark of each subject?

A candidate should obtain a minimum of 50 marks to pass a subject.

Q6. Can I apply for AAT examinations in any medium (Sinhala / English / Tamil)?

Yes, you can apply for examinations in any medium. However, make sure to complete each level entirely in one medium.

Q7. When are you conducting Examinations?

Twice a year: January and July (normally 3rd and 4th weekends).

However, July 2022 examination is scheduled to be held in 20th, 21st, 27th and 28th August 2022 due to COVID 19.

Q8. When are you issuing Exam Applications?

Due to the Covid 19 pandemic, the July 2022 examination will be held in August 2022. Applications for this examination will be issued from 23rd May 2022 to 28th June 2022.

Generally, exam applications for the July examination are issued in April and applications for the January examination are issued in October.

Q9. Could I know the closing date for applying the July 2022 examination/Which is going to be held in March 2022?

Closing date for July (August) 2022 exam will be on 28th June 2022.

Q10. Do you allow exam applications with late fees?

Yes. Within 7 days after the closing date of the examination with a late exam fee of 50% of the normal fee. (For August 2022 examination - 28th June 2022)

Q11. How do we apply for the Examination?

There is a green coloured application form to be used for the examination. If you are an active student for the current year you will receive an examination application form by post.

Q12. How do we know that you are issuing exam applications?

- ▶ Newspaper advertisements are published in the English and Sinhala media.
- ▶ SMS is sent to each active student.
- ▶ Through Accredited Education Centres (AECs.)

Q13. What are the exam fees applicable for each level?

Level	One Subject (LKR)	Two Subjects (LKR)	Three Subjects (LKR)	Four Subjects (LKR)
Level I	1,500/-	3,000/-	4,500/-	6,000/-
Level II	2,000/-	4,000/-	6,000/-	8,000/-
Level III	2,200/-	4,400/-	6,600/-	8,800/-
BC	2,000/-			

Prevailing rates for July 2022 examination. This might be changed for future examinations

Q14. How do I make Exam payments?

We send a specific payment voucher along with the exam application. Exam payment should be made to Bank of Ceylon branches only using the payment voucher sent.

Q15. Do we allow to apply subject-wise in any level?

Yes. Level I and Level II can be applied subject-wise. Applied subjects are decided by you. But in Level III, you should apply all failed/absent subject/s together in

subsequent attempts. No choice is available to you at the Level III.

Q16. Can I sit for the Level I and Level II together?

Yes, you can choose any combination of subjects from these 2 levels.

Q17. If I got absent or failed in any subject/s in Level I or Level II, will I be able to pass the subjects I sat for?

Yes. You will be able to pass. You will get your results subject-wise. In the next attempt you can pass the subjects for which you were absent for or failed and complete the Level I or Level II level. However, it is not compulsory to sit for all absent / failed subjects at one attempt.

Q18. Can I sit for Level III without completing Level I and Level II?

No. You need to complete Level I and Level II, to be eligible to sit for Level III examination.

Q19. Should I apply for all the subjects at Level III?

Yes, you should apply for all the subjects at Level III. No choice is available to apply for selected subject/s.

Q20. If I got absent or failed in any subject/s at Level III, will I be able to pass the balance subjects I sat for?

Yes. You will be able to pass. You will get your results subject-wise. In the next attempt you can apply for the subjects for which you were absent last time and complete the Level III.

Q21. How can I choose my examination centre?

It is decided by you. AAT examination centres are located island-wide. There are 14 cities with Examination centres. (Colombo, Kandy, Ampara, Jaffna, Batticaloa, Badulla, Matara, Galle, Kalutara, Ratnapura, Kurunegala, Anuradhapura, Polonnaruwa and Gampaha) Your nearest city can be selected.

Q22. If I fail to sit for the examination due to sickness, is there any relief available?

Yes. 50% of the normal exam fees could be transferred to the next immediate examination only. However, the following documents should be forwarded to AAT examination division within two weeks from the date of examination to obtain the "Credit Note" of 50%:

- ▶ Original Admission Card
- ▶ Written request
- ▶ Medical Certificate

Q23. Is there any particular period to apply for the Credit Note?

Yes. Within 2 weeks (14 days) of the last date of the examination.

Q24. What is the basis or policy for issuing such Credit Notes?

Credit Notes are issued only for the Medical Certificates produced by students who failed to sit for all the applied subjects due to sickness.

Q25. What would be the Years of Assessment to be tested for Corporate & Personal Taxation (CPT) subject of the Level III for the forthcoming examination?

Examination	Year of Assessment
July 2022	2021 / 2022
January 2023	2021 / 2022

Q26. How to apply for Business Communication (BC) subject?

After completing Level I examination, you can apply for BC subject either at Level II or Level III.

Q27. If I have completed Level I and II without BC paper, will I be able to apply for Level III without BC?

Yes. You can apply BC subject with Level III or you can apply for BC after completing Level III.

Q28. What is the Pass Mark for BC subjects?

Student should get 50 marks for BC subject.

Q29. What is the method of assessment for BC subjects?

Those will be tested through 3 hour written paper. 15 minutes additional reading time is not given for BC subject.

Q30. Will I be able to obtain refund or transfer my exam fees for another purpose when I was absent for the examination?

No. We do not refund exam fees under any circumstances. If you want to transfer your exam fees to the next immediate examination you should make a written request before finalizing your Admission Form.

Q31. How to become an AAT Passed Finalist?

To become a Diploma in Accounting & Business (AAT Passed Finalist), a student should complete all 3 levels and also must complete the BC subject.

Q32. Will I be a Passed Finalist without passing BC paper?

No. You can't. In order to be a Passed Finalist, you need to pass BC or you need to get an exemption for BC.

Q33. Can I re-apply for the Passed or Exempted subjects under the previous examinations to obtain better Grades?

No. You can't do so under any circumstances.

Q34. How do you publish our results?

Results will be published within 60 days from the completion of examination,

Individual result sheets will be posted via normal post.

Results will be published in the AAT website and Passed Finalists' results will be displayed at AAT Notice board as well.

Q35. Can I apply for the re-correction of my answer script?

No. We publish results after very careful scrutiny. No re-correction is permitted as a policy.

Q36. How can I apply for an Academic Transcript?

The following procedure should be followed:

- ▶ You have to obtain the application for an academic transcript from the AAT Office or download from the following link:

Application for a Transcript

- ▶ You need to pay Rs. 2,000/= at the cashier at AAT Student Service Centre.
- ▶ Along with the duly completed application form and the payment slip, you have to submit copies of all your AAT results sheets in proper order.
- ▶ On submission of all the above documents properly you will be able to get the transcript within 7 working days.

Q37. After becoming a Passed Finalist, am I eligible for exemptions from other Professional Institutes?

Yes. For more details refer to Exemptions available for AAT Sri Lanka qualification.

Q38. Do I need to renew studentship after becoming a passed finalist?

No. You need to renew only until you complete all the examinations.

LOW PERFORMED AREAS

JANUARY 2022 EXAMINATION

The main objective of this article is to improve the performance of the candidates who are sitting in the AAT Examination in future. This article has been prepared based on the low performed areas identified in at January 2022 examination and the examiners' comments in each low performed subject area. Furthermore the general instructions have been explained for which are important in preparing the Examinations in each level of students.

Level I

103 Economics

Economics subject was identified one of low performed subject at level I. The main reason was that students have not performed later part of content of the Economics Subject. Low performed areas were as follow. Further students have not given the answer what examiner expected (Eg- There was question to identify equilibrium price and quantity based on a graph but majority has identified without showing the graph)

- > **Financial system, money and general price level**
 - Inflation
 - Quantitative monetary policy instruments
- > **International Trade**
 - Terms of Trade
 - Absolute Advantage theory
- > **National Income**
 - Expenditure Approach
 - Limitation of National Accounting
 - Impact on negative economic Growth

102 Business Mathematics and Statistics

In this subject, the following areas were identified as the low performed areas and it is worthwhile to pay more

attention to following areas in preparing the future AAT examinations. Though there were similar type questions were tested in previous examination some students have not performed

- > **Financial Mathematics for Business**
 - Compound interest
 - Net Present Value
 - Amortization table
- > **Financial Operative Measures for Business**
 - Marginal cost and Marginal Revenue
 - Break Even Quantity
- > **Probability and its application**
 - Normal Distribution

In answering for the Business Mathematics and Statistics, workings should be clearly shown along with answers wherever applicable. Writing the correct formula and application of figures to the formula should be done with utmost care to score high marks. Maintaining the arithmetical accuracy in the calculations and paying attention to the positive and negative signs when performing calculations are also significant factors in answering this subject.

Level II

Business Management Subject has been identified as a low performing subject at level II. We have noted that some areas of the curriculum were not attempted by students therefore they were not able to secure the pass mark. Further some students have not understood properly what examiner expects from the question. (Eg: when examiner expects to explain candidate should explain the points to secure maximum marks allocated for the question)

204 Business Management

- > **Management styles**
- > **Operation Management in Service Organisation**
- > **Marketing Management**
 - Advantages and disadvantages of digital marketing
- > **Functions of Management Process**
 - Management Barriers for planning
 - Conditions that managers need to consider
 - Transformational leadership
- > **Strategic Management**
 - Porters' Generic Strategies
 - Internal factors to influence the strategy of the organisation

Level III

Management Accounting & Finance and Financial Controls and Audit have been identified low performed subjects at level III.

301 Management Accounting and Finance (MAF)

- > **Cost of Capital**
 - Redeemable Debentures
 - Weighted Average cost of capital
- > **Decision making**
 - Decision on Hire external team or use internal team
 - Single limiting factor decision making
- > **Standard costing and Variance Analysis**
 - Mix and yield variances
 - Preparation of operating statement
- > **Process Costing**
 - Statement of Equivalent units and cost

In answering for the Management Accounting and Finance it is essential to practice past papers, Candidates should have extra conscious in writing formulas, substituting figures for them and to get the assurance on arithmetical accuracy. It is also required to show the workings pertain to the questions with clarity and state any related assumptions very clearly if there are any.

303 Accounting Controls and Audit

- > **Risk management framework**
- > **Corporate Governance**
- > **Quality control system**
- > **Professional Skepticism and Professional judgement**
- > **Audit Reporting**
- > **Audit materiality**
- > **Evaluation of misstatements identified during the audit**

It is extremely important that candidates need to know that exam paper is prepared within the scope of the syllabus and candidates who study the syllabus and study text properly can get through Financial Controls and Audit without much difficulty.

Action Verb Check List

- Action verb Check List with definitions is attached to the question paper itself except for Business Communication Subject and each question excluding Objective Test Questions (OTQs) will begin with an action verb.

- Candidates should answer the questions based on the definition of the action verb given in the Action Verb Check List. Nevertheless it could be noticed that the candidates do not pay adequate attention to what is expected from the action verb.
- It is extremely important to have a good knowledge about the action verbs. E.g.: When the examiner asks to "state" it is expected to express something definitely or clearly and it is not required to provide lengthy explanations. When candidates are trying to give unnecessary detailed explanations it will waste their time and they will not be able to score marks for other questions because of the time limitation.

General matters for which attention should be drawn to improve the performance level of the candidates:

1. Study the full contents of the syllabus completely and develop a thorough understanding about the level of knowledge expected for each unit /area.
2. Candidates should read the question carefully and understand the requirement of the question. Answers should be written in line with the requirements of the question.
3. It is important to present the theoretical concepts in an organized manner and quote examples wherever necessary, when writing an answer.
4. State the assumptions clearly if there are any assumptions involved in answering the questions.
5. Handwriting should be legible and the numbers of questions should be correctly written. Re-checking of question numbers is must before handing over answer scripts.
6. Follow the instructions given in the question paper. Especially in answering to the Objective Test Questions (OTQs).
7. Perusal of past question papers and suggested answers would help sharpening of knowledge, skills and experience. It would be advantage as the similar patterns and the structures may repeat in the real examination papers.
8. Referring the study text is essential and practicing the examples of the study text is also vital.
9. To get additional subject knowledge, refer additional books, articles, magazines in relation to relevant subjects.
10. Time Management is crucial in the examination. By looking at the marks allocated to each question, candidates can make an estimation of the time they required to be spent to answer. It is also important to have a sketch of the answer before starting to write the answer to a particular question.
11. Students should have a firm determination to pass the examination with due preparation.



FAQs

නිදහස් කිරීම් පිළිබඳව නිතර අසන ප්‍රශ්න

නිදහස් කිරීම යනු කුමක්ද? මට එය ස්වයංක්‍රීයව ලැබෙනවාද?

නිදහස් කිරීම යනු AAT පාලක සභාව විසින් පිළිගත්, බාහිර සුදුසුකම් මත පදනම්ව AAT විභාගවලදී විෂය/න් හෝ අදියර සඳහා පෙනී සිටීමකින් තොරව ඔබට එම විෂය/න් හෝ AAT අදියර සම්පූර්ණ කළ හැකි ක්‍රියාවලියකි. ඔබට නිදහස් කිරීම් ලබා ගැනීමට අවශ්‍ය නම් සහ ඔබ නිදහස් කිරීමේ නිර්ණායක තෘප්තිමත් කර ඇත්නම්, නියමිත අවසාන දිනට පෙර හෝ AAT III අවසාන අයදුම් කිරීමට පෙර නිදහස් කිරීම් සඳහා අයදුම් කළ යුතුය. ස්වයංක්‍රීය නිදහස් කිරීම් නොමැත.

මට AAT විෂයයන් නිදහස් කර ගත හැක්කේ කුමන සුදුසුකම් වලින්ද?

උසස් පෙළ සුදුසුකමේ සිට ඉහළට ඇති සුදුසුකම් සඳහා විෂය නිදහස් කිරීම් ලබා ගත හැක. කරුණාකර අපගේ ශිෂ්‍ය අත්පොතෙහි / වෙබ් අඩවියෙහි ලැයිස්තුගත කර ඇති සියලුම පිළිගත් සුදුසුකම් වෙත යොමු වන්න. <https://aatsl.lk/index.php/en/student/exemptions>.

මා AAT හි සමත් වූ විෂයයන් සඳහා නිදහස් කිරීම් AAT අයදුම් කළ යුතුද?

නැත. ඔබ දැනටමත් AAT හි සම්පූර්ණ කර ඇති විෂයයන් සඳහා නිදහස් කිරීම් අයදුම් කිරීමට අවශ්‍ය නොවේ. AAT විභාගයකට පෙනී සිට සමත් වීමෙන් හෝ විෂය නිදහස් කිරීමක් ලබා ගැනීමෙන් විෂයයක්/න් සම්පූර්ණ වන අතර, එම විෂයය සඳහා නැවත අයදුම් කිරීමට අවශ්‍ය නොවේ.

මම නවමත් පාසල් යන ශිෂ්‍යයෙක්මි. මට නිදහස් කිරීම් ලබා ගත හැකිද?

නිදහස් කිරීමේ නිර්ණායක අනුව, උසස් පෙළ හෝ ඊට ඉහළ සුදුසුකම් වලින් නිදහස් කිරීම් ලබා ගත හැකිය. ව්‍යාපෘති, නිදහස් කිරීම්

ලබා ගැනීමට නම් අවම වශයෙන් උසස් පෙළ සම්පූර්ණ කළ යුතුවේ.

මට සියලුම විෂයයන් නිදහස් කර ගත හැකිද?

නොහැක. ඔබට AAT හි සියලුම විෂයයන් (13) සඳහා නිදහස් කිරීම් ලබා ගත නොහැක. උපරිම නිදහස් කිරීම් (විෂයන් 11 ක්) ලබා දෙන්නේ CA සුදුසුකම සඳහා පමණි.

වැඩි විස්තර සඳහා කරුණාකර වෙබ් අඩවියට පිවිසෙන්න. <https://aatsl.lk/index.php/en/student/exemptions>

මම පවත්නා වර්ෂයට පෙර වසරකදී ලියාපදිංචි වී ඇත. නිදහස් කිරීම් සඳහා අයදුම් කිරීමට පෙර මා විසින් ශිෂ්‍ය ලියාපදිංචිය අලුත් කිරීම අවශ්‍යද?

ඔව්. නිදහස් කිරීම් සඳහා අයදුම් කිරීමට සුදුසුකම් ලැබීමට ශිෂ්‍යයෙකු හට ක්‍රියාකාරී ශිෂ්‍යභාවයක් පැවතිය යුතුය. ඔබ නිදහස් කිරීම් සඳහා අයදුම් කරන වසරේම ලියාපදිංචි වී ඇත්නම්, ඔබට අලුත් කිරීමක් අදාළ නොවේ. නිදහස් කිරීමට අයදුම් කරන වසරට පෙර වසරකදී ලියාපදිංචි වී ඇත්නම්, ලියාපදිංචිය අලුත් කිරීම අවශ්‍ය වේ.

මාර්ගගතව (Online) නිදහස් කිරීම් ලබා ගත හැකිද?

දැනට එම පහසුකම නොමැත. නමුත්, ඔබට අපගේ වෙබ් අඩවියෙන් (www.aatsl.lk) නිදහස් කිරීමේ අයදුම්පත බාගත කර අන්තර්ජාලය හරහා ණය පතක් (Credit card) භාවිතයෙන් ගෙවීම් කළ හැකිය.

විෂය නිදහස් කිරීම් සඳහා මා කොපමණ මුදලක් ගෙවිය යුතුද?

දැනට පවතින විෂය නිදහස් කිරීම් සඳහා අදාළ වන ගාස්තු ව්‍යුහය පහත දැක්වේ. ඔබ නිදහස් කිරීම් අයදුම් කරන විෂයයන් මත පදනම්ව, ඔබට ගෙවීම කළ හැකිය.

AAT පළමු හා දෙවන අදියර සඳහා නිදහස් කිරීම් සඳහා අයදුම් කළ හැකිද?

ඔව්. කෙසේ වෙතත්, ඔබ මෙම මට්ටම් වලින් කිසියම් විෂයයක් / විෂයයන් සමත් වී ඇත්නම්, ඔබ අයදුම් කළ යුත්තේ ඉතිරි විෂයයන් සඳහා පමණි.

AAT පළමු සහ දෙවන අදියර සම්පූර්ණ නොකර තුන්වන අදියරයෙහි විෂයයන් සඳහා නිදහස් කිරීම් සඳහා අයදුම් කළ හැකිද?

නොහැක. තුන්වන අදියර සඳහා අයදුම් කිරීමට පෙර ඔබ නිදහස් කිරීම් තුළින් හෝ AAT විභාගය සමත් වීමෙන් පළමු සහ දෙවන අදියර සම්පූර්ණ කළ යුතුය.

පළමු අදියර සම්පූර්ණ නොකර ව්‍යාපාර සන්නිවේදන විෂය සඳහා නිදහස් කිරීම් සඳහා ඉල්ලුම් කළ හැකිද?

නොහැක. BC විෂය සඳහා අයදුම් කිරීමට සුදුසුකම් ලැබීමට ඔබ පළමු අදියර සම්පූර්ණ කළ යුතුය. එසේම, ඔබට පළමු අදියර සහ BC විෂය සඳහා නිදහස් කිරීම් එක වරකදී අයදුම් කළහැකි නම් ඔබට නිදහස් කිරීම් ලබාගත හැක (අවශ්‍ය නිදහස් කිරීමේ සුදුසුකම් සපුරා ලිය යුතුය).

AAT වෙබ් අඩවිය තුළ නිදහස් කිරීමේ විස්තර / අයදුම්පත සොයා ගත හැක්කේ කෙසේද?

වෙබ් අඩවිය (www.aatsl.lk) > ශිෂ්‍ය > ඒටීටී ශ්‍රී ලංකා විභාගවලින් නිදහස් කිරීම්

මම මීට පෙර AAT විභාගයේදී විෂයයන් කිහිපයක් කළ නමුත් සාර්ථක වූයේ නැත. මට දැන් එම විෂයයන් සඳහා නිදහස් කිරීම් යෙදිය හැකිද?

ඔව්. නිදහස් කිරීමට අදාළ සුදුසුකම් සපුරා ඇත්නම් ඔබේ සුදුසුකම් මත පදනම්ව ඒ සඳහා අදාළ විෂයයන් සඳහා නිදහස් කිරීම් ලබා ගැනීමෙන් ඔබට AAT විෂයයන් සම්පූර්ණ කළ හැකිය.

නිදහස් කිරීම් සඳහා අයදුම් කිරීමට පෙර AAT හි සම්පූර්ණ කිරීමට තිබෙන විෂයයන් දැනගත හැක්කේ කෙසේද?

නිදහස් කිරීම් සඳහා අයදුම් කිරීමට පෙර ඔබේ නව ලියාපදිංචි අංකය AAT විභාග අංශය වෙත ලබාදීමෙන් අවශ්‍ය තොරතුරු ලබාගත හැක.

මට AAT විභාගවලින් නිදහස් කිරීම් ලැබී ඇත්නම් AAT සම්පූර්ණයෙන් නිම කිරීමෙන් පසු CA නිදහස් කිරීම් සඳහා ඉල්ලුම් කළ හැකිද?

ඔබ අ.පො.ස. ෭/පෙළ හෝ CA සුදුසුකම් හැර වෙනත් සුදුසුකම් මත පදනම්ව නිදහස් කිරීම්

ලබා තිබේ නම්, CA ශ්‍රී ලංකා ආයතනයේ රෙගුලාසිවලට අනුව AAT අවසන් විභාග සම්බන්ධ සඳහා ලබාදෙන නියමිත නිදහස් කිරීම් ලබා ගැනීමට හැකියාවක් නොමැත.

මගේ සේවා පළපුරුද්ද සඳහා මට විෂය නිදහස් කිරීම් ලැබේද?

ශිෂ්‍ය මාර්ගෝපදේශයේ / AAT වෙබ් අඩවියේ නියම කර ඇති නියමිත සුදුසුකම් හැර රැකියා පළපුරුද්ද සඳහා නිදහස් කිරීම් නොමැත.

නිදහස් කිරීම සඳහා අයදුම් කිරීමේ අවසාන දිනය කුමක්ද?

සාමාන්‍ය තත්ත්වය යටතේ නියමිත කාලසීමාවන් පහත දැක්වේ.

ජූලි විභාගය සඳහා - මාර්තු 31
ජනවාරි විභාගය සඳහා - සැප්තැම්බර් 30

විභාග දිනයන් වෙනස් වුවහොත් මෙම දිනයන්ද වෙනස් වීමට යටත් වේ.

මා ලබාගෙන ඇති නිදහස් කිරීමක් අවලංගු කළ හැකිද?

කිසිදු තත්ත්වයක් යටතේ නිදහස් කිරීම් ලබා දුන් පසු අවලංගු කළ නොහැක. විබැවින් නිදහස් කිරීම් සඳහා අයදුම් කිරීමේදී පැහැදිලි අදහසක් ඇතිව නිදහස් කිරීමට අයදුම් තීරණයට එළඹීම නිර්දේශ කෙරේ.

නිදහස් කිරීම් සම්බන්ධයෙන් මානව ඇති ගැටළු නිරාකරණය කර ගැනීම සඳහා AAT ආයතනය සම්බන්ධ කර ගත හැකි කිසියම් සෘජු දුරකථන අංකයක් සහ ඊමේල් ලිපිනයක් තිබේද?

0761559669 / exemption@aat-sl.lk /
chamil@aat-sl.lk

FAQs

Frequently Asked Questions - Exemptions

What is an exemption? Will I get it automatically?

Exemption is a process through which you can complete subject/s or levels of AAT without sitting for the same subjects or levels at AAT Examinations, based on external qualification/s recognized by AAT Governing Council. You should apply for exemptions before the deadlines and definitely before AAT Level III if you really want to obtain the exemptions and have satisfied the exemption criteria. No automatic exemptions are available.

From which qualifications can I get AAT subjects exempted?

Exemptions are available from A/L qualification onwards. Please find all

the recognized qualifications listed in our student Guide or <https://aat-sl.lk/index.php/en/student/exemptions>.

Should I apply for exemptions for the same subjects which I have passed at AAT?

No. There is no need to apply for exemptions for the subjects you have already completed at AAT. A subject previously completed either through examination or exemption is permanently completed and there is no need to re-apply for those subjects.

I'm still schooling. Can I get exemptions?

Exemptions are available from A/L qualification onwards as specified under the exemption criteria. So you need to complete your A/Ls first.

Can I get all exam papers exempted?

No. You can't get exemptions for all the 13 subjects at AAT. Maximum exemptions are given to CA qualification only which is 11.

Please refer the link for more information: <https://aat-sl.lk/index.php/en/student/exemptions>

I have registered before the current year. Do I need to renew before applying for exemptions?

Yes. A student should renew and have an active studentship to be eligible to apply for exemptions. If you have registered in the same year in which you are applying for exemptions, then a renewal is not applicable for you.

Can I apply exemptions online?

Currently, not available. But, you can download the exemption application from our website (www.aatsl.lk) and make the payment online (using a credit card).

How much do I have to pay for exemptions?

Below is the existing exemption fee structure. Depending on the subjects that you apply exemptions for, you may do the payment.

Can I apply for exemptions for 1st level and 2nd level together?

Yes. However, if you have passed any subject/s in these levels, you can apply for the balance subjects only.

Can I apply for exemptions for 3rd level subjects without completing level 1 & 2?

No. You should complete 1st and 2nd levels either from exemptions or by completing subjects at AAT Examinations before applying for Level 3.

Can I apply for exemptions for Business Communication subject (in talent capstone) without completing level 1?

No. You should complete 1st Level to be eligible to apply for BC subject. Also,

if you can apply exemptions for Level 1 and BC subject together, you can still enjoy exemptions.

Where can I find the exemption details/application on AAT website?

Website (www.aatsl.lk) > Student > Exemptions

I did few subjects at AAT Examination previously but was not successful. Can I apply exemptions for those subjects now?

Yes. You can complete AAT subjects either sitting at AAT exams or getting exemptions for eligible subjects based on your qualifications.

How can I know the subjects that are pending before applying for exemptions?

You can inquire from AAT Examination Division providing them with your new registration number before applying for exemptions.

Can I apply for CA exemptions after completing AAT fully if I've got exemptions from AAT examinations?

If you have got exemptions other than GCE A/Ls or CA qualification, you will not enjoy prescribed exemptions that

are available for AAT passed finalists from CA Sri Lanka as per their ruling.

Will I get exemptions for my working experience?

No exemptions are available for working experience but for qualifications as prescribed on the student guide / AAT website.

What is the deadline for applying exemptions?

Below are the deadlines under the normal scenario.

For July Examination

31st March

For January Examination

30th September

These dates are subject to change if the examination dates change.

Can I cancel an exemption which I have obtained?

Exemptions will not be cancelled once granted under any circumstance/s and therefore you are advised to have a clear idea when applying for exemptions.

Is there any direct number and an email address that I can use for contacting AAT regarding exemptions?

0761559669 / exemption@aatsl.lk / chamil@aatsl.lk.



PROFESSIONAL EXPERIENCE FOR AAT MEMBERSHIP

PROFESSIONAL TRAINING

Adequate training is required for Passed Finalist to demonstrate that they have gained technical competence, Professional Skills, Professional Values, Ethics and Attitudes which are necessary for performing their role. One-year's period of experience should be completed by students under Monitored (Agreement) or Non-Monitored (Non-Agreement) methods to become a member of the Association.

Technical Areas	Other Areas
> Financial Accounting	> Communication and Personal Skills
> Audit & Assurance	> Professional Values, Ethics and Attitudes
> Taxation	> Digital Skills
> Management Accounting & Financial Management	> Interpersonal Skills
> Information Technology	
> General Management and Secretarial Practices	

ASSESSMENT METHOD

(A) Input Assessment

A minimum of 220 working days of practical work experience per year should be obtained and recorded in the Training Record Book.

(B) Output Assessment

- Skill Assessment Report by the supervising member has to be submitted bi-annually
- Training record book content and trainee evaluation through one-to-one interview by an assessing member (annual assessment)
- Viva Voce Presentation
- Professional Values, Ethics and Attitudes

The Prescribed Training period is 220 days per year

The above training requirement can be fulfilled by one of the following two methods.

1. Monitored (Agreement) Method

Professional training under Monitored (Agreement) Method should be obtained in an approved organization in the audit or non-audit sector under the direction of a member of CA Sri Lanka.

2. Non-Monitored (Non-Agreement) Method

Professional training under Non-Monitored (Non-agreement) method should be taken in any proprietorship, partnership, corporate body, Government organization, Bank and Financial Institution or any other institution under the direction on a supervising member as accepted by AAT Sri Lanka.

Exemption from the training requirement

Students who have already covered training to fulfill CA Sri Lanka training requirement are eligible to claim exemption for practical training of one year (Minimum 220 days) from AAT Sri Lanka.

For more information please contact
Education & Training Division
Saumya - Tel . 2 559 669 – Ext 211

AAT உறுப்பினருக்கான தொழில் முறை அனுபவம்

தொழிற்சார் பயிற்சி

இறுதி பரீட்சையில் சித்தியடைந்தவர்கள் உறுப்பினராவதற்கு போதுமான பயிற்சியினை பெற்றிருத்தல் வேண்டும். தொழில்நுட்ப தேர்ச்சி, தொழிற்சார் திறன்கள், தொழிற்சார் பெறுமதி ஒழுக்கு மற்றும் அனுகுமுறை தொடர்பில் தன்னை நிரூபித்தல் அவசியம். எனவே மேற்பார்வையின் கீழ் (ஒப்பந்தத்திற்கு அமைவாக) அல்லது மேற்பார்வையின்றி (ஒப்பந்தமின்றி) ஒரு வருட அனுபவம் பெறவேண்டும். இதன் மூலம் சங்கத்தின் உறுப்பினராகலாம்.

தொழில்நுட்ப பகுதிகள்	ஏனைய பகுதிகள்
> நிதி கணக்கீடு	> தொடர்பும் தனிநபர் திறன்களும்
> கணக்காய்வும் கட்டுப்பாடும்	> தொழிற்சார் பெறுமதி ஒழுக்கு மற்றும் அனுகுமுறை
> வரியியல்	> டிஜிட்டல் திறன்கள்
> முகாமை கணக்கீடும், நிதி முகாமைமையும்	> தனிநபர் திறன்கள்
> தகவல் தொழில் நுட்பம்	
> பொது முகாமை மற்றும் செயலாளர் செயற்பாடுகள்	

மதிப்பீடு முறை

(அ) மதிப்பீடு உள்ளீடு
வருடமொன்றிற்கு ஆகக் குறைந்தது 220 வேலை நாட்கள் செயன்முறை அனுபவம் பெறுவதுடன் அது பயிற்சி பதிவு புத்தகத்தில் பதிவு செய்தல் வேண்டும்.

(ஆ) மதிப்பீடு வெளியீடு

- மேற்பார்வை உறுப்பினரால் ஆண்டுக்கு இருமுறை அறிக்கை சமர்ப்பிக்க வேண்டும்.
- பயிற்சி புத்தக உள்ளடக்கம் மற்றும் பயிற்சி மதிப்பீடானது நேரடியாக மதிப்பீடு உறுப்பினரால் நேர்காணலில் சமர்ப்பிக்கப்படும். (வருடாந்த மதிப்பீடு அல்லது ஆண்டுகொரு முறை)
- வாய்மொழி மூல நேர்காணல்
- தொழிற்சார் பெறுமதி ஒழுக்கு மற்றும் அனுகுமுறை

பரிந்துரைக்கப்பட்ட வருடமொன்றிற்கான 220 பயிற்சி நாட்கள் மேற்கூறப்பட்ட பயிற்சிமுறையானது பின்வரும் இருமுறைகளில் மேற்கொள்ளப்படலாம்.

- (1) இலங்கை பட்டய கணக்காளர் நிறுவகத்தில் அனுமதி பெற்ற கணக்காய்வு நிறுவனம் அல்லது கணக்காய்வு அல்லாத நிறுவனத்தில் பயிற்சி பெறல்வேண்டும்.
- (2) தனியுரிமை, பங்குடமை, ஏனைய பெரு நிறுவனங்கள், அரச நிறுவனங்கள் வங்கி மற்றும் நிதி நிறுவனங்கள் அல்லது ஏஏரி இலங்கை நிறுவகத்தால் ஏற்றுக்கொள்ளக்கூடிய மேற்பார்வையாளரிடம் பெற்றிருத்தல் வேண்டும்.

Exemption from the training requirement

Students who have already covered training to fulfill CA Sri Lanka training requirement are eligible to claim exemption for practical training of one year (Minimum 220 days) from AAT Sri Lanka.

மேலதிக விபரங்கள்

கல்வி மற்றும் பயிற்சி பிரிவு

சௌமியா தொலைபேசி 2 559 669 - பிரிவு 211

PASSED FINALISTS' CERTIFICATE AWARDING CEREMONY - JANUARY 2021 EXAMINATION

AAT Sri Lanka, the pioneer in producing middle level accounting professionals to the country, held its Passed Finalists' certificate awarding ceremony for the students who have successfully completed the final level of the AAT Examinations held in January 2021 on 7th March 2022 at the Main Conference and Concert Hall of the Bandaranaike Memorial International Conference Hall (BMICH), Colombo.

1,143 students spread across all districts in the island who have completed the Final Examinations in January 2021 were invited to receive their Passed Finalist certificate at this graceful ceremony with a guest each to witness their achievement and share the joy of this memorable moment. Prof. Kapila Perera, Secretary to the Ministry of Education graced the occasion as the Chief Guest for the morning session and Mr Sujeewa Rajapaksha, Chairman, People's Bank added value to the occasion as the Chief Guest for the evening session.



Mr. Tishan Subhasinghe, a Member of the Governing Council of CA Sri Lanka joined as the Guest of Honour. President of AAT Sri Lanka Mr. Naleen De Silva, members of the Governing Council and the CEO of AAT and parents and well-wishers of the Passed Finalists also attended the function.

In addition to the valued insights shared by the Chief Guests and the Guest of Honour, Passed Finalists were provided

with comprehensive guidance on their way forward with AAT specially in completing the training requirements, being prepared for a job, obtaining membership and widening their academic journey with the AAT Business School.

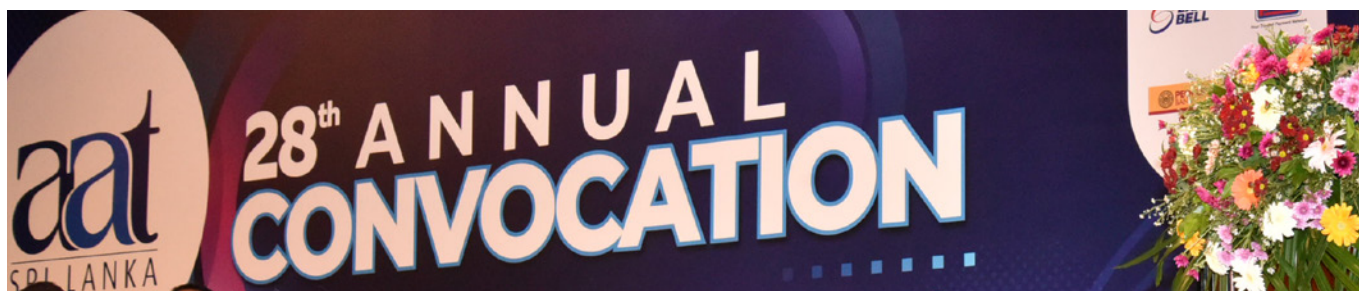
1,143 students spread across all districts in the island who have completed the Final Examinations in January 2021

AAT Prize Winners' Award Ceremony

for the January 2022 examination

AAT Prize Winners' Award Ceremony for the January 2022 examination was held at the AAT center. Prof. P. D. Nimal, Dean, Faculty of Management Studies and Commerce, The University of Sri Jayewardenepura added glamour to the ceremonial event as the Chief Guest. In addition, the President of AAT Sri Lanka Mr. Nalin De Silva, members of the Governing Council of AAT, and parents and well-wishers of the prize winners attended the function.





The Association of Accounting Technicians of Sri Lanka (AAT Sri Lanka) held its 28th Annual Convocation on 1st February 2022 at the Main Conference and Concert Hall of the Bandaranaike Memorial International Conference Hall (BMICH).

Dr. Senaka Kelum Gamage, Director, Postgraduate Institute of Management (PIM) added glamour to the ceremonial event as the Chief Guest while Mr. Sanjaya Bandara, President of CA Sri Lanka participated as the Guest of Honour.

506 MEMBERS WERE CEREMONIALLY INDUCTED IN TO AAT MEMBER FRATERNITY WHERE 474 AS MEMBERS (MAAT), 8 MEMBERS AS SENIOR MEMBERS (SAT) AND 24 MEMBERS AS FELLOW MEMBERS (FMAAT) OF AAT.

The convocation was for the members who have enrolled in to their respective membership categories in 2020 and, 506 members were ceremonially inducted in to AAT member fraternity where 474 as members (MAAT), 8 members as Senior Members (SAT) and 24 members as Fellow Members (FMAAT) of AAT.

AAT Members have completed the comprehensive AAT curriculum, obtained required professional experience in accounting and finance, and gained leadership and communication skills and competencies to work locally and globally. AAT Members' contribution is spectacular especially in the SME sector which is fast growing and important in the context of today's business world.



AAT caters to its Members through the CPD – Continuing Professional Development scheme by organising many seminars, workshops, conferences and other programs which are necessary to continue learning and developing which would in turn bring out the great personality within the members.



THE 29TH ANNUAL CONVOCATION OF AAT SRI LANKA

The Association of Accounting Technicians of Sri Lanka (AAT Sri Lanka) held its 29th Annual Convocation on 22nd February 2022 at the Main Conference and Concert Hall of the Bandaranaike Memorial International Conference Hall (BMICH).

Prof. P.M.C. Thilakaratne, Vice-Chancellor of the Open University of Sri Lanka added glamour to the ceremonial event as the Chief Guest while Mr. Sanjaya Bandara, President of CA Sri Lanka participated as the Guest of Honour.

The convocation was for the members who have enrolled in to their respective membership categories in 2021 and, 325 professional members including 23 Fellow Members, 09 Senior Members and 293 Members were ceremonially



inducted in to AAT member fraternity.

AAT Members have completed the comprehensive AAT curriculum, obtained required professional experience in accounting and finance, and gained leadership and communication skills and competencies to work locally and globally. AAT Members' contribution is spectacular especially in the SME sector which is fast growing and important in the context of today's business world.

AAT caters to its Members through the CPD – Continuing Professional Development scheme by organising many seminars, workshops, conferences and other programs which are necessary to continue learning and developing which would in turn bring out the great personality within the members.



TRANSITION TO THE NEW LEASE ACCOUNTING WITH IFRS 16

WHY IASB CHANGED THE LEASE ACCOUNTING MODEL?

IAS 17 the old accounting standard for Lease accounting facilitated companies to maintain operating leased assets by way of an off-balance sheet items. Since the companies utilized these off balance sheet assets in the generation of revenue return on assets showed a distorted picture about the company. This was highly challenged in global capital markets since it made more difficult for investors to compare entities to make investment decisions based on the financial statements of respective entities. Accordingly, the IASB in collaboration with FASB initiated a project to improve the accounting for leases since it was found out that IAS 17 did not provide a true picture of the financial position of an entity where mainly funded their assets using operating leases. Accordingly, the new lease standard (IFRS 16) was implemented with effect from financial reporting periods beginning on or after 1 January 2019.

WHAT ARE THE SUBSTANTIAL CHANGES?

IFRS 16 substantially changes the accounting model applicable to lessees where there is a little change for lessor or we can say lessor accounting is substantially unchanged compared to IAS 17 model. In the lessee side accounting IFRS 16 required to recognize almost all the leases as on balance sheet assets where it applies single accounting model for both finance and operating leases with two exemptions for short term leases (ie

leases of 12 months or less) and low value assets (for example, a lease of a photocopy machine).

HOW TO RECOGNIZE A LEASE AS PER IFRS 16?

IFRS 16 eliminates the classification of leases as operating leases or finance leases in lessee's books. Instead all leases are recorded in a similar way to finance leases described in IAS 17. Under IFRS 16, a lease is a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration. Thus all Leases are recognizing at an amount equals to the present value of respective lease payments and standard has given the option to show them either as a separate asset called right-of-use (ROU) assets or together with property, plant and equipment or investment property. On the liability side a financial liability is recognized based on the obligation to make future lease payments for all the leases.

	IAS 17 / Topic 840		IFRS 16 / FASB model ^a
	Finance leases	Operating leases	All leases
Assets	→	---	→
Liabilities	\$\$	---	\$\$\$\$\$\$
Off balance sheet rights / obligations	---	→	---

In IAS 17 for operating leases we have recognize operating lease expense on straight-line basis to the statement of profit and loss. IFRS 16 replaces this approach and recognized depreciation charge for the ROU asset where an interest expenses recognized on the lease liability. Anyway there is no significant difference in the aggregated

lease related expense recognized IFRS 16 and IAS 17 during the total lease term.

	IAS 17 / Topic 840 / FASB model		IFRS 16
	Finance leases	Operating leases	All leases
Revenue	x	x	x
Operating costs (excluding depreciation and amortisation)	---	Single expense	---
EBITDA			↑↑
Depreciation and amortisation	Depreciation	---	Depreciation
Operating profit			↑
Finance costs	Interest	---	Interest
Profit before tax			↔

WHAT ARE THE MAIN BENEFITS OF IFRS 16?

Accordingly, for companies with significant off balance sheet assets, there will be a change to key investors ratios starting from return on assets, leverage and so on. In IFRS 16 post implementation reviews IASB has concluded that the benefits of IFRS 16 exceed the costs and the new lease accounting model will result more faithful representation of a company's financial statements with enhanced transparency about the company's financial leverage and profitability.

Chamath Siriwardana

FCA, FCCA, ACCA world prize Winner, ACMA, MCPM, B. Sc. Accounting (Special) (1st Class) Gold medal winner, MBA (UK), CA Chartered Star 2019



TAX CHANGES INTRODUCED TO INCOME TAX OF AN INDIVIDUALS, PARTNERSHIPS AND COMPANIES

Tax is used as the main fiscal instrument by the government to manage economic wellbeing of the country. Having a stable tax system is key imperative for the economic wellbeing. Even though the stability is main concern of the tax system, in Sri Lanka tax policy change very often with the change of political position in the country. With the incumbent President elected in 2019, he brought several changes to the tax system in Sri Lanka. This article focuses on discussing changes applicable for your upcoming examination at AAT Sri Lanka.



Dr. Damith Gangodawilage

Lecturer, Faculty of Business Studies, Sri Lanka Technological Campus
Founder/ Director – Taxperts Lanka Pvt. Ltd
Governing Council Member – AAT Sri Lanka
Former Vice President – Sri Lanka Institute of Taxation

CHANGES TO INCOME TAX:

Income is administrated by the Department of Inland Revenue under the Inland Revenue Act No. 24 of 2017 (the Principal Act). The changes were introduced to the Principal Act legalized by the Inland Revenue Amended Act (IRA) No 10 of 2021.

Employment Income: -

Under the IRA 10 of 2021, the following changes introduced to the employment income.

- The exclusion of benefits receives from employer in calculating employment income under Section 5(3)(c) is extended to include employees in same grade of services with effective from April 1, 2018.
- Contribution made by an employer to an employee's account in a gratuity fund approved by the Commissioner General of Inland Revenue also considered as an excluded benefit from employment income.

APIT Scheme: -

Mandatory requirements made under Section 83 of the Principal Act for deduction of withholding tax (WHT) on employment income under Pay-As-You-Earned (PAYE) Scheme by an employer on the remuneration paid to resident employees is revised with effective from January 1, 2020. And, a deduction of Advanced Personal Income Tax (APIT) a new scheme is replaced the

PAYE tax with effective from April 1, 2020 on optional basis.

Accordingly, to APIT Scheme, employers are required to deduct APIT from the remuneration of respective employees if such employees are resident employee and they give the consent to deduct APIT from the remuneration. Employees may opt to deduct APIT from their remuneration where the such remuneration is exceeds Rs. 250,000/- per month or Rs. 3,000,000/- for the year. If the employee is a non-resident employee regardless of their consent, APIT shall be deducted by the employer from the remuneration paid to them.

Another important thing is that, tax deducted under APIT Scheme is not be a final tax and employees are required to file income tax return irrespective of APIT is deducted from their remuneration.

Further, the provision applicable for the PAYE Scheme shall mutatis mutandis be applicable to the APIT Scheme (Section 27(3) of IR Act No. 10 of 2021).

Terminal Benefits: -

The tax rate applicable on terminal benefit received from employer in the First Schedule Para 2(b) of the Principal Act is revised with effective from January 1, 2020 as follows;

- The first Rs. 10Mn tax at 0%
- The second Rs. 10Mn tax at 6%
- The balance tax at 12%

BUSINESS INCOME:

The following provisions in the deduction rules applicable for calculating assessable income from business revised as specified below.

Assessable Charges and Balancing Allowance: -

As per the Section 6(2)(d) of the Principal Act, assessable charges or balancing allowance on the realization of depreciable assets purchased under investment incentive listed in the Second Schedule is removed with effective from April 1, 2021.

Accordingly, assessable charges arise on realization of depreciable assets purchased under investment incentives not liable for tax. And, the balancing allowance incurred on such realization not qualify to claim against the income of the business.

General Deductions: -**Contributions to gratuity fund:**

The deduction of the contributions made by an employer to a gratuity fund under the Section 10(1)(b)(v) of the Principal Act shall not allow to deduct in calculating assessable income from business unless such gratuity fund is approved by the Commissioner General of Inland Revenue or such contributions are included in calculating the income of an employee effective from April 1, 2018.

Entertainment expenses:

The definition of entertainment in Section 195 of the Principal Act amend to exclude the provision of food and beverage expenses. Based on the amendment, food and beverage expenses considered as disallowable deduction under Section 10(1)(b)(vii) is permitted to deduct with effective from April 1, 2021.

Special Deductions:**Repair and improvements:**

The repair and improvements incurred on depreciable assets was allowed to deduct whether they are of a capital

nature or not with the limitation given in the Section 14(2)(a) of the Principal Act. To avoid the difficulties of separating repair expenses from improvements, Section 7 of IRA 10 of 2021 defined the improvements as

"The expenses incurred by a person to make additions or alternations to depreciable assets which enhances the value of such assets"



As the amendment, even the repair expenses incurred to maintain a depreciable asset which enhance the value of such assets excluded and allow to deduct from the income without any limitation in the Section 14(2) of the Principal Act with effective from April 1, 2021.

MARKETING AND COMMUNICATION EXPENSES:

The deduction of marketing and communication expenses (Marcom Expenses) was introduced in the IRA Act No. 10 of 2021. Accordingly, a person in calculating assessable income from business with effective from April 1, 2021 shall allow to deduct Marcom Expenses incurred in the production of income during the year whether they are of a capital nature or not.

In the Section 15A (2) of the IRA Act No. 10 of 2021, Marcom Expenses defined as the expenses incurred in-

- Marketing research carrying out by such person or any local institute on his behalf.
- The development or production of marketing, advertising and communication campaign carried out in Sri Lanka.
- Advertising on mainstream media or social media including television, radio, print or as outdoor advertising.
- Product launches or campaign activation carried out by such person or any local institution on his behalf.
- Development and printing of point-of-sale materials by such person or by any local institution on his behalf.

Additionally, another 100% of Marcom Expenses up to Rs. 500 million spend on goods and services with 65% local value addition during three years from 2021/2022 to 2023/2024 shall be deducted subject to the following conduction;

- Payment made to a person who is not an associate person.
- The following expenses shall not be considered for additional deductions
 - Internal marketing expenses
 - Salaries of marketing staff
 - Expenses incurred to maintain an internal marketing department
 - Expenditure on CSR initiatives
 - Foreign travel expenses

INTEREST EXPENSE:

Thin capitalization rule in the Section 18 of the Principal Act revised to restrict the finance cost of a company (other than financial institution) incorporated in or outside Sri Lanka and having an issued share capital as at the end of the year.

It is restricted the amount of financial cost deducted by a person in calculating income from business or investment to

four (4) times of its total issued share capital and reserved at the end of the year.

With effective from April 1, 2021 companies shall compute the limitation of finance cost using the following formula;

$$\frac{A}{B} \times C$$

Where;

A - financial cost of the year

B - value of finance instruments in which the financial cost incurred during the year

C - 4 times of total issued share capital and reserves of the company as at the end of the year

TAXATION OF AN INDIVIDUALS

Under the IRA Act No. 10 of 2021, any individuals earning income more than Rs. 250,000/- per month or Rs. 3 million per year shall be liable for payment of income tax in four quarter installments. Therefore, it is a mandatory requirement of an individual to open an income tax file where their income for a year of assessment after January 1, 2020 is exceeds Rs. 3 million.

Reliefs:

Relief applicable to an individual under the First Schedule of the Principal Act revised with effective from January 1, 2020 as follows;

- Present tax-free allowance granted to resident and citizens of Sri Lanka increased from Rs. 500,000/- to Rs. 3 million.
- Employee relief of Rs. 700,000/- is removed.
- Relief given on interest income up to Rs. 1.5 million earned by senior citizens have been removed.
- Foreign service relief has been removed as the income earn from the foreign country is exempted under the Third Schedule.

- A new relief for the following expenditure up to Rs. 1.2 million was introduced for the benefit of resident individuals.

- Health expenditure including contribution to medical insurance
- Vocational or other educational expenditure incurred locally by such individual or on benefit of such individual's children
- Interest paid for a housing loan
- Contribution made to any local pension scheme, other than for a scheme under the employer or on behalf of the employer by an employee
- Expenditure incurred for the purchase of share or any other financial instrument listed in the Colombo Stock Exchange or treasury bills or treasury bonds

- With effective from April 1, 2021 expenditure incurred by a resident individual who acquired solar panel to fix on his premises and connected to the national grid is allowed to claim as a relief up to Rs. 600,000/- for a year of assessment or the amount paid to a bank in respect of any loan obtained to acquire such solar panel.

Tax rate:

Where a resident or non-resident person earn taxable income over Rs. 3 million for a year tax at the following rate;

■ Rs. 3,000,000 to Rs. 6,000,000	at 6%
■ Rs. 6,000,000 to Rs. 9,000,000	at 12%
■ Above Rs. 9,000,000	at 18%

TAXATION OF PARTNERSHIPS

Every partnership with effective from January 1, 2020 shall not liable to pay WHT on the distribution of profit to partners. However, every partnership



shall liable to pay tax on its taxable income as follows, separately from its partners.

- Taxable income up to Rs. 1 million at 0%
- Taxable income exceeds Rs. 1 million at 6%

However, the gain on realization of investment assets of a partnership shall be taxed at 10%.

Under the Section 55(4) of the Principal Act amended by the IRA Act No. 10 of 2021, tax paid by partnership shall be allocated to partners without any right to claim refund. The excess of such share of tax attributable to partners for the year can be carried forward to next year and be claimed against the tax payable by the relevant partner.

COMPANY TAXATION

The predominant concept applied to decide the tax rate of companies under the First Schedule para 4 (2) is removed effective from January 1, 2020 and the following changed introduced to the tax rate of a company.

- Standard tax rate of a company reduced from 28% to 24%
- The following business tax at 14%
 - SMEs excluding betting and gambling or sales of liquor other than those are merely incidental to another business

- Sales of goods or merchandise including export of good, where the payment for such sales or export is received in foreign currency and remitted through Sri Lanka
- Special undertaking
- Construction services
- Agro processing
- Health care services
- Dividend received from a resident company
- Export company registered with BOI supply health protective equipment and similar products to the Ministry of Health, Department of Health Services, Sri Lanka

Army, Sri Lanka Navy, Sri Lanka Air force, Sri Lanka Police and COVID Centers

- Companies listed in the CSE before 31st December 2021. The concessionary rate of 14% applicable for three years commencing from April 1, 2022
- Gem and jewellery
- Supply of electricity to national grid generated using renewable energy resources
- Manufacturing companies' tax at 18%
- Taxes charge at 40%
 - Conducting betting and gaming business

- Manufacture and sales or import and sale of any liquor or tobacco products

As per Section 60(2) business activities of a company are treated as conducted in the course of a single company business unless different rates are applicable to the different sources of income. If the different tax rate applicable for different activities and the source of income, then such activities and sources shall be treated as separate businesses and require to prepare separate set of accounts in order to ascertain the taxable income of each business activities.



AAT SOCIAL MEDIA STRENGTH

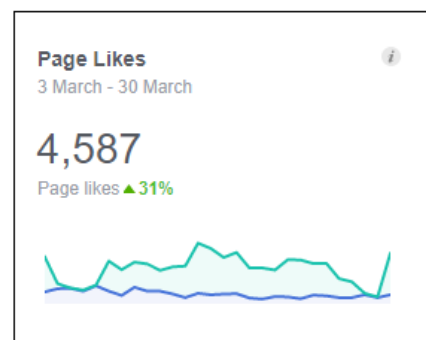
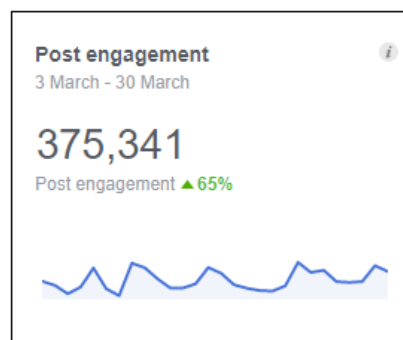
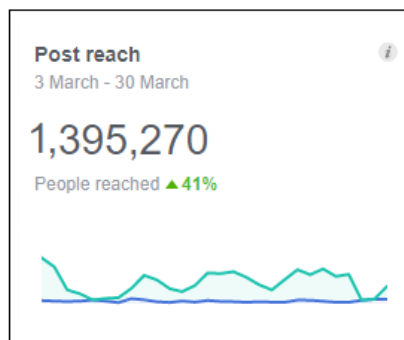


AAT Sri Lanka is active in many social media platforms such as Facebook, Instagram, YouTube, LinkedIn, TikTok and WhatsApp. We were able to increase our Facebook page follower base from 57,500 to 91,750 in the last 12 months and currently we have an average post reach over 1,300,000 per week. Also, we were able to increase our follower base by 3,500 in Instagram page and currently there are over 8,050

followers on Instagram. Also, we were able to reach 16,300 subscribers in our YouTube channel and were able to hit over 716,000 total views up to now. Also, we have nearly 4,800 followers in LinkedIn and 2,750 followers in TikTok too.

As a result of having our presence in multiple social media accounts, we were able to gain a large follower base of students and other stakeholders. AAT

Sri Lanka official pages are active in all platforms and offers 24 hour help desk by replying to messages and comments. Also, we communicate via three official WhatsApp numbers so that students can get information anytime in any preferred language. Further, we use WhatsApp business for Facebook to send messages and we have received over 15,000 inquiries via WhatsApp during the year.



ONLINE TEACHER TRAINING

කොමිලි පවත්වනු ලබන

Online තාක්ෂණය ඔබගේ පාඨපථය ලෙස ඉගෙනීමේ සිදු කිරීම සහ ලිපිනයේ මතක තේරුම් ගැනීම පිළිබඳව

ගුරු පුහුණු වැඩසටහන

O/L සහ A/L ගුරුවරුන් සඳහා පමණි

2021 ජූලි 03
ප.ව. 4.00 සිට ප.ව. 7.00 දක්වා

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aat
SRI LANKA

AAT Sri Lanka was able to conduct an online teacher training program for the teachers who are teaching A/L subjects in school. There were over 8,000 teachers were registered in the webinar and the webinars conducted by the famous professional trainer Mr Mohan Palliyaguruge.

This was conducted via Microsoft Teams and many

number of teachers participated to the event. It was a productive session as Mr Palliyaguruge discussed about the latest trends and strategies on education system. This was also an innovation of AAT Sri Lanka to ensure that the teachers who are currently teaching online from home to update their selves about the latest methods and issues they face while teaching.



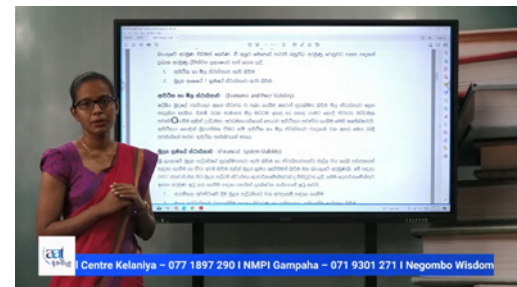
AAT Lectures on Siyatha TV

Due to the Covid-19 situation in the country AAT decided to conduct free AAT lectures on Siyatha TV for the benefit of the students. Many students suffered from poor Internet facilities in most areas hence we decided to telecast AAT lectures on Siyatha TV as the television is commonly available facility in the households of Sri Lanka. The main purpose of the AAT TV project is to cater to the students in rural areas who do not have the access to online facilities, such as internet and devices.

We commenced the project in the month of October 2021 for level 1 and

2 students in Sinhala medium. We have allocated 15 hours for each subject and 120 hours for all eight subjects. All lectures were conducted by the lecturers of the AAT weekend class. Recordings and editing was done in house. Lectures were telecasted from 5 am to 6 am on weekdays on Siyatha TV from October 2021 to March 2022.

According to the feedback received from the public and the viewers, this was a successful project conducted by AAT Sri



Lanka for the benefits of students in rural areas as well as those who cannot afford a professional qualification due to the financial difficulties.

KNOW ABOUT AAT

RESOLVE YOUR CONCERNS WITH US

Virtually

MEET

US AND

Talk

Contact us via



aat
SRI LANKA

A Virtual meet for new registration inquiries

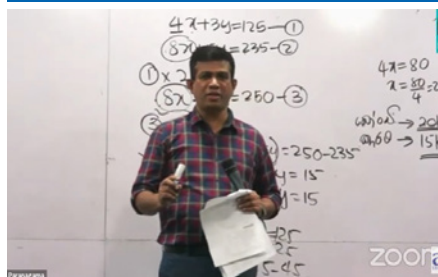
As a recognized educational institute among the A/L students we always take innovative steps to address students and their needs. We use various methods to communicate with our target market and a new step was taken in 2021 called "Virtual Meet" which is a way to connect with our students for new registrations.

We announced this campaign on Facebook, Instagram and YouTube and invited new students to talk with us directly and solve all their matters regarding new registration of AAT. It was remarkable that we received over 150 direct inquiries in a single day and we were able to cater them via Zoom/ WhatsApp video and Viber. Students have joined with us using the given links and time slots and all our marketing staff connected with them virtually through a video call.

It was a very productive session as we have received new student registration and it was convenient method to students to directly contact us and solve all concerns.

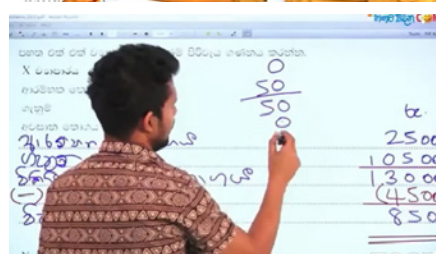
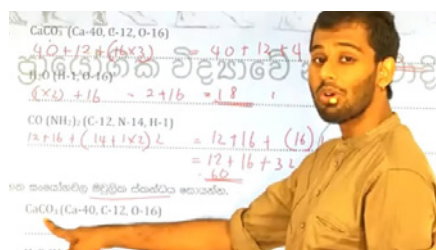
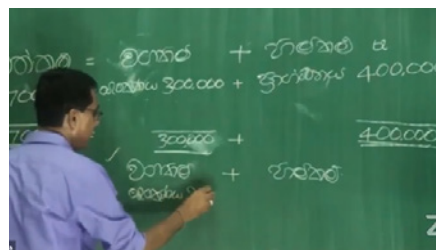
WEBINARS FOR 2020 O/L STUDENTS

“we were able to conduct nearly 20 online webinars for the O/L students and we have addressed more than 15,000 students”



Due to the pandemic in the country, most schooling students had difficulties in studying for their O/L's as schools were closed for nearly 4-6 months. Hence, we were also unable to conduct school seminars for O/L students as we did in the past. However, we were able to conduct nearly 20 online webinars for the O/L students and we have addressed more than 15,000 students through those sessions. Few webinars exceeded the maximum number of participants and we have successfully directed them to the live streaming sessions on YouTube.

Also, we have conducted webinars for all the subjects in the O/L examination and all the sessions were hosted by famous tuition teachers in Sri Lanka. Few of the webinars conducted with the collaboration of Y-FM and there was a huge demand for the webinars as all the webinars were designed for targeted questions of the examination.



WORLD FOOD DAY CELEBRATION

As a CSR program we decided to celebrate the world food day on the 16th of October 2021 in a different way. We purchased ham burgers and went around Colombo to find poor deserving people to feed their hunger. We didn't want to give it directly like an arm giving so we thought to make it a surprise for them.

We walked to a helpless person left the food parcel beside him/her to find out the bag of food. We wanted to see their emotions and feelings about this surprise which they didn't expect. However, we were able to make around 8 people happy and surprise covering various areas in Colombo to celebrate this day. And, we didn't enclose the AAT brand to them as expectation was different. This was a different way of treating poor deserving people and we were able to celebrate the day successfully.



“This was a different way of treating poor deserving people and we were able to celebrate the day successfully.”

PERSONAL GROOMING SESSION WITH JOEL OUTSCHOON

As a reputed professional educational institute in Sri Lanka, we are always concern about the progress of the students. We conducted a personal grooming session for the job seekers to ensure to follow the correct guidelines at a job interview. Also, the session's target is to teach them that to prepare for an interview and how to face an interview.

The session conducted LIVE on Zoom and there were more than 150 students participated. It was conducted as an



interactive session where the participants had to response and answer to the questions and few sample conversations about the job interviews. Everyone who participated to the workshop was impressed the way of Joel conducted the session as he explained many practical scenarios and experiences.

ENHANCED THE LEVEL OF KNOWLEDGE OF SCHOOL STUDENTS THROUGH SEMINARS

AAT Sri Lanka conducts seminars for O/L and A/L students to increase their level of knowledge. Seminars were conducted physically at many schools by AAT marketing team and delivered the message of AAT qualification and explained the benefits and the future path as an AAT passed finalist.

We did not have such opportunities last two year due to the Covid-19 situation in the country. Further, due to the current situation in the country we have received many opportunities from island wide schools. Currently, we have conducted over 30 school seminars in Sinhala, English and Tamil medium covering many districts in the island.



PARTICIPATION IN ISLAND WIDE EDUCATIONAL EXHIBITION

AAT Sri Lanka successfully participated for five large scale exhibitions after two years due to the pandemic. We participated to EduFirst Educational Fair at Kandy City Centre in March 2022, with parallel to Kandy exhibition; we also participated to the Jaffna exhibition to make sure that we cover Tamil medium areas too.

We participated to Edex Education exhibition at Royal College, Colombo and Wayamba EXPO education exhibition at Kurunegala simultaneously with two separate teams successfully. Finally we participated to the Colombo Education Fair which was held at BMICH. All five education fairs were very productive and we have received many inquiries for new and existing students.

Participating such exhibitions is mandatory to maintain our presence at the education industry as well as to attract new students and to serve existing students directly. Irrelevant of the situation in the country there were many participants at all exhibitions and we noticed that there is a great demand for the local and foreign education too.



Participating such exhibitions is mandatory to maintain our presence at the education industry as well as to attract new students and to serve existing students directly.

STREET PROMOTION FOR GENERAL AWARENESS

We faced many challenges for BTL promotions during the year of 2021 due to the Covid-19 situation. Hence we initiated a special campaign to make the awareness about AAT and AAT TV for the general public. We conducted this campaign in Galle, Matara, Hambantota, Anuradhapura, Ratnapura, Badulla and Monaragala districts covering all the cities for more than 3 weeks.

We made an announcement through a PA system and it was travelled along the cities and rural villages delivering the message about the AAT qualification and AAT TV. All the branch officers in those areas



participated to this campaign and we have received a good response and many inquires along the journeys.



AAT CELEBRATES WORLD HUMANITARIAN DAY

As a part of our CSR activities, we decided to conduct a different kind of a CSR initiative to celebrate world humanitarian day. We had a drive around Colombo to find some innocent people who are struggling to have a day income for them and their families. We came across a woman selling lottery, old man selling fish, wood craft seller, old couple selling king coconut and two cleaning people while our drive around the city. First we spoke to them and got to know their difficulties and then gave

cash to make a difference in their lives at least for that day.

This was planned suddenly and we reached over 2 million organic views for the video on Facebook and were flooded with comments. It was a great celebration at the difficult situation in the country and we were able to make their day a little better.

We came across a woman selling lottery, old man selling fish, wood craft seller, old couple selling king coconut and two cleaning people while our drive around the city.

AAT REGISTRATION DRIVE

For the first time in AAT history we conducted a special registration drive at our head office. We have promoted this event on social media and held for two days at the AAT center. There were more than 50 students who participated to the event and they registered themselves with AAT within 30 minutes.

They just bought the relevant documents and we have taken the photocopies, captured their individual photographs and submitted the application for



the registration. They received their student registration number within 30 minutes and it was a very quick method for them to receive it comparing to the usual process.



MANY DOORS WERE OPEN FOR THE JOB CANDIDATES AT AAT JOB FAIR 2022



The Association of Accounting Technicians of Sri Lanka (AAT Sri Lanka) conducted a "Job Fair" at the auditorium of AAT head office. This was organized especially for the students who completed their A/L exam last month. This was the first time AAT conducted a job fair together with leading corporates in the country.

The event was announced via digital platforms of AAT Sri Lanka including Facebook, Instagram, LinkedIn and TikTok which are the highest reaching social media platforms in Sri Lankan education industry. Ernst and Young, Stafford Motor Co. (Pvt) Ltd., B.R. De Silva & Company, Cargills Ceylon PLC, Orient Finance PLC, Deloitte, Associated Motorways (Private) Limited, Infomate (Pvt) Ltd., Central Finance PLC, Singer Sri Lanka and, Seylan Bank PLC representatives participated as the partners and they conducted walk-in interviews.

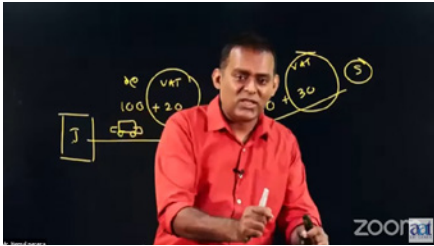
The job fair was held from 9 am to 3 pm with more than 300 candidates who walked in for this opportunity and while most of them were existing AAT students, some were not registered with AAT. AAT maintains a job bank, which regularly provides job training opportunities to its students.



AAT has been appreciated by the participants for launching such a program to open opportunities for the young generation who has just finished their A/L exams and to find the right path at a difficult situation in the country. Recruitments took place not only in the financial sector but also in various sectors in this job market. Also, that many students were even recruited for jobs on the same day. AAT Sri Lanka will be organizing such events at the provincial level in the future to enable many students in Sri Lanka to pursue employment in the right field.

Students and all others can keep in touch with AAT Sri Lanka social media platforms to get updates and news about this kind of amazing opportunities as AAT is always trying to help students to achieve their future dreams with the right direction to a successful career.





6. අනෙක් පෙළකි කාර්යයක් සම්බන්ධයෙන් සෙසු ප්ලාග්ටය.

7. අනෙක් පෙළකි කාර්යයක් සම්බන්ධයෙන් සෙසු ප්ලාග්ටය, ප්ලාග්ටය, සියලුම ප්ලාග්ටයන් සම්බන්ධයෙන් සෙසු ප්ලාග්ටය.

8. අනෙක් පෙළකි කාර්යයක් සම්බන්ධයෙන් සෙසු ප්ලාග්ටය, ප්ලාග්ටය, සියලුම ප්ලාග්ටයන් සම්බන්ධයෙන් සෙසු ප්ලාග්ටය.

9. இது தந்தி தீர்மான எண்ணக்கூட அன்று.

S. RAMANATHAN BA MAITIC@SLA.SL GOV.LK IP: 193.104.100.107 0771611571

AAT Sri Lanka always considers about the progress of A/L students as to ensure that they are getting enough knowledge and guidance for their A/L examination. We conduct seminars and webinars on behalf of them and due Covid-19 situation in the country we weren't able to conduct physical seminars. However, we were able to conduct about 12 online webinars for A/L students in commerce stream.

There were over 12,000 students who participated to the webinar series. The webinars were conducted by famous tuition teachers in Sri Lanka. It is a great achievement that more than 2500-3000 students participated in each webinar and we streamed the LIVE session on YouTube as well. This webinar series was conducted to discuss revision papers for the students since they had only few months for their A/L examination.

WEBINARS FOR 2021 A/L STUDENTS

“There were over 12,000 students who participated to the webinar series.”

AAT Digital Awrudu Kumara & Kumariya

We were able to conduct the AAT Digital Awrudu Kumara and Kumariya 2022 competition successfully for the second time. There were more than 120 students participated and all of them were existing students from different areas in the country. As per the same guidelines we have selected the highest number of liked photos in both categories.

Mr Rasheeda Kaweeshwara from Matara was select as the AAT Digital Awrudu Kumara and Ms Sherani Hansima from Marawila was select as the AAT Digital Awrudu Kumariya 2022 and both of them have received many numbers of likes to their beautiful photos.



Rasheeda Kaweeshwara
Matara



Sherani Hansima
Marawila

Congratulations

PEOPLE & LEADERSHIP SKILLS (PLS)

"A Passed Finalist, who has completed the AAT examinations can apply for MAAT upon successful completion of the PLS Workshop along with one year practical experience."

As per the requirement of the syllabi introduced by AAT Sri Lanka, the People and Leadership Skills (PLS) module under the Training Capstone was introduced to build crucial 'work floor' competencies of learners, with the aim of making them fully fledged members of AAT.

The PLS workshop allows learners to reflect on their Experimental Training and Learning (ETL), the 2nd module under the training Capstone, whilst developing more efficient and effective people and leadership skills.

Presently the PLS Workshop is conducted by the AAT Business School virtually due to the pandemic as 2 full-day training sessions for which further information such as registration and payment information is mentioned below.

The investment for the two day virtual workshop is LKR 5,000 only. On successful completion of this 2 day program 'Certificate of Participation' will be awarded. Further registration information is mentioned below.



METHOD OF APPLICATION

If an eligible person wishes to follow this workshop, he/she should submit a completed application form together with the payment for the AAT Business School on or before the application deadline as the batch size would be limited to 60.

Application form and pay-in-vouchers can be obtained and submitted via post, in person to the AAT Business School between 9.00a.m. – 5.00 p.m. (Monday- Saturday) or emailed to infobs@aat-sl.lk (Application form and receipt).

The Application form could be downloaded through <https://aat-sl.lk/index.php/en/business-school/people-leadership-skills-pls> and online payment could be made by clicking "Pay Online" in the home page of www.aat-sl.lk



AAT Business School

is a Strategic Business Unit (SBU) operating under the Association of Accounting Technicians of Sri Lanka, committed towards enhancing competencies, recognition and broadening the career pathway of AAT

Students, Passed Finalists, Members and other professionals for those seeking individual development.

Resultantly a number of unique programs aimed at developing skills have been initiated and successfully carried out over the years. All the courses are designed and conducted by experts in the respective fields with continuous evaluation and modification of the curriculum in regular intervals.



Taxation

Course in Taxation	03 Months	August 2022	<ul style="list-style-type: none"> Anyone interested to improve knowledge on Taxation. Provides in-depth knowledge of the SL Tax system. Sessions include VAT, Income Tax, RAMIS, Investment income etc. AAT Members can claim 10 CPD upon successful completion.
Course in Taxation ► Diploma in Applied Taxation			
Diploma in Applied Taxation (D-Tax)	06 Months	September 2022	<ul style="list-style-type: none"> AAT PF, Members, Accounting professionals are eligible. Enables to deal with routine taxation issues encountered when running any business including filing tax returns and understanding liabilities and reliefs. Gain practical understanding of tax administration system, Ecommerce, Digital taxation, Compliance management, corporate governance & Ethics. AAT Members can claim 15 CPD upon successful completion.

IT Courses

Microsoft Office Applications	4 Months (16 Weeks)	Consecutively each month.	<ul style="list-style-type: none"> Anyone interested to get foundation in MS Office. Topics covered are Introduction to Windows, MS Word, MS Excel, MS PowerPoint, MS Access, Internet and Email. AAT Members can claim 10 CPD upon successful completion.
Computerized Accounting	03 Months (12 Weeks)	Consecutively each month.	<ul style="list-style-type: none"> Provide "hands-on-training" of Accounting Applications in SMEs (Tally ERP, QuickBooks & MYOB). AAT Members can claim 10 CPD upon successful completion.
Advanced MS Excel for Data Analysis.	08 Hours	Consecutively each month.	<ul style="list-style-type: none"> Covers 40 topics within MS Excel demonstrating intrinsic features and shortcuts the package offers for analyzing data. AAT Members can claim 03 CPD upon successful completion.

Workshop

People Leadership & Skills	2 Day Program.	Consecutively each month.	<ul style="list-style-type: none"> AAT Passed finalists are eligible. Compulsory workshop in order to apply AAT Membership. Build crucial work floor competencies of learners. Social skills, Service skills, Presentation skills, Team working skills and Leadership skills are covered.
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Accounting & Finance

PROGRAMME	DURATION	INTAKES	HIGHLIGHTS
Diploma in Accounting & Finance (DAF)	01 Year (2 Semesters)	August 2022	<ul style="list-style-type: none"> Students with 3 simple passes in A/L's are eligible. Provides an in-depth knowledge about accounting theories and practices underlying major accounting issues. AAT Members can claim 15 CPD upon successful completion.
Diploma ► Higher Diploma in Accounting and Finance			

Higher Diploma in Accounting & Finance (HDAF)

The Higher Diploma in Accounting & Finance program is equivalent to the National Vocational Qualification (NVQ) Level 06 which is bound to provide a sound theoretical knowledge in Accounting, Finance and Management with requisite skills.

Higher Diploma ► Final Stage of Degree**OBJECTIVES OF HDAF**

- ♦ This equips learners to combine practical and theoretical knowledge while developing awareness of emerging trends in financial accounting.
- ♦ Improve the critical thinking ability, communication, negotiation, analytical and problem-solving skills in professional and business contexts.
- ♦ Provides opportunities for progression in the career and higher education qualifications.
- ♦ Focus on executive development and upliftment of our members to become aspiring leaders.
- ♦ Provides maximum flexibility to those wishing to pursue career in accounting & finance.

ELIGIBILITY CRITERIA

- ♦ Students who have completed the AAT Final level/ AAT Members
- ♦ Students who have completed Diploma in Accounting & Finance (1st year)
- ♦ Any other qualification acceptable by the Study Board of Business School

CONTACT DETAILS

Feel free to contact us for any clarification

Tel: 0112 559670

Viber / WhatsApp: 0768-241162 |

E-mail : infobs@aatssl.lk

Find us on

facebook.com/aatbusinessschool

Instagram: <https://www.instagram.com/aatbs/>

Course Duration	01 Year (02 Semesters)	Investment	LKR 62,500 (Per semester) * Flexible Payment Methods Available.
Commencement	October 2022	Lecture Mode	Online (MS Teams Platform)
Lecture Schedule	Sundays (8.30 a.m. – 5.00 p.m.)	Claim 15 CPD upon successful completion	



ACCREDITED EDUCATION CENTRES (AECs)

You may receive information, from time to time, using the AAT Sri Lanka logo that you can be admitted to classes covering the AAT Course free of charge. Be extremely vigilant! It has now been discovered that although such educational institutes have made it known that classes are conducted free of charge. Those institutes are unable to provide education until you complete the AAT qualification, and that there is no commitment to do so. Do not therefore let yourself to such "Support Classes" and instead, refer only to the following Accredited Education Centers (AECs) ,registered with AAT Sri Lanka, coming under its direct supervision.

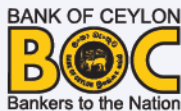
(Institutions with full registration are marked "F" and those partly registered and expected to receive full registration are marked "P" in the **shaded box**)

F P	District / Name of AEC	Address	Contact No.	Medium		
				E	S	T
	Ampara					
F	Institute of Global Knowledge	227, First Floor, Main Street, Kalmunai	0777123289 / 0672251304			✓
P	NMC- Nanasa Management Centre - Ampara	NMC - Head Office, No. 20, Rambukyaya, Dehigolla, Mahiyanganaya.	0711277493 / 0715595242		✓	
P	NMC- Nanasa Management Centre - Dehiattakandiya	NMC - Head Office, No. 20, Rambukyaya, Dehigolla, Mahiyanganaya.	0711277493 / 0715595242		✓	
P	PSC - Professional Studies Centre	70th, Kalmunai Main Road, Samanthurai	768473309 / 0674391980	✓		✓
	Anuradhapura					
F	CBS- Ceylinco Business School	561/B, 45/2, 4th Cross Lane, Sathosa Road, Anuradhapura	0252234352 / 0773650044		✓	
	Badulla					
F	Stargate Education Institute	No. 315, Viharagoda, Badulla.	0702559669 / 0767676715	✓	✓	
F	APS - Academy of Professional Studies	4th Floor, DFCC Bank Building, Main Street, Bandarawela	0716130268 / 0719860014		✓	
F	JMC – Bandarawela	645/5, Badulla Rd, Thanthiriya, Bandarawela	0575 679 764 / 0714 150 399		✓	
F	Institute of ABM - (Shilpa)	"Shilpa", Miyugunagama, Mahiyanganaya.	0702559669 / 0767676715		✓	
F	GCBT - Greenwich College	No.18, Coco waththa Road, Badulla	0773413835 / 0552225655	✓	✓	✓
P	NMC - Nanasa Management Centre - Mahiyanganaya	NMC - Head Office, No. 20, Rambukyaya, Dehigolla, Mahiyanganaya.	0711277493 / 0715595242		✓	
	Batticaloa					
F	ABS- Acctecm Business School	No.16,Thamarakerni Road, Batticaloa	0777696168 / 065 2226978			✓
F	HBS College of Accounting	No 07,Old Rest House Rd, Batticaloa.	0652059199/0776435333			✓
P	IBC-Ideal Business College	No. 35 1/1, Advocate Abdul Cader Road, Kattankudy - 03.	0779690095			✓
P	IVL Education	I.V.L Educational Services (Pvt) Ltd, 140/3/1, Trinco Road Batticaloa	0718248024			✓
P	New Success College	No. 19A, Saravana Road, Kallady, Batticaloa	0776449019 / 0653126126			✓
	Colombo					
F	AAA - Academy of Advanced Accounting	No.249/2, Sheelananda Mw, Kotikawatte, Angoda	0112157280 / 0712531009 / 0722531009		✓	
F	IAS – Institute of Accounting Studies	No. 550, Havelock Road, Colombo 06.	0112505483 / 0704719713 / 0718212522	✓	✓	
F	JMC - Colombo 02	No. 65/2A, Sir Chittampalam A. Gardiner Mw, Colombo 02.	0112430451 / 0115755600 / 0714150400	✓	✓	
F	JMC - Kaduwela	50/1, New Kandy Road, Kaduwela.	0113156323 / 0112571001 / 0714150405		✓	
F	JMC - Maharagama	No. 104, Dehiwala Rd, Maharagama.	0112160090 / 0714115498	✓	✓	
F	Sipway Institute	119/1, Highlevel Road, Maharagama	0773608504		✓	
F	BEST- Britannia Education Services & Tuition	53/1, Nalaka Somawardena Mawatha, Kotikawatta.	0773516559 / 0112549623	✓	✓	
F	GEC-Genius Education Centre	No 145/1, Sipsara Higher Education Institute, Colombo Rd, Wewala, Piliyandala.	0772515055 / 0713320650		✓	
F	KBBS- Knowledge Base Business Studies (Pvt) Ltd	No.1C, 2/2 Charlemont Rd, Colombo 06.	0773028400 / 076-5309742	✓		
F	ACA – Academy of Computing and Accounting	No. 29, Sri Bodhiraja Mw(Shoe Rd), Kotahena, Colombo 13.	0717308075 / 0777308075	✓		✓
F	Sakya Academy of Higher Education (Pvt) Ltd	08, Pierterz Place, Kohuwala, Nugegoda	0777583268 / 0112814908		✓	
F	Wales/Nethumina Higher Education Institute	No.55,Willorawatte, Moratuwa	0759371101 / 0112650628		✓	
F	MAC Professional Education Centre	No. 256, Galle Road, Rawathawatta, Moratuwa	0112641780 / 0763147028 / 0773278280		✓	
P	VALAKAM Institute	No. 7, Sangam Lane, Wellawatte, Colombo 06	0777382108 / 0113150268			✓
P	IMA – Sri Sumana Higher Education Centre	No. 71/4, Yatiyanthota Road, Avissawella	0772258750 / 0362230170 / 0776946152		✓	
P	AOG Campus	139 B, Kolonnawa Rd, Kolonnawa	0772278844 / 0702278844	✓	✓	✓
P	Gurukula Institute	Awissawella Rd., Nawagamuwana	0712520119		✓	

F P	District / Name of AEC	Address	Contact No.	Medium		
				E	S	T
P	Science Centre	No. 53/11 A, Horana Rd, Padukka	0726052233 / 0112830082		✓	
P	Sasira Educational Centre	No. 48, Maharagama Rd, Piliyandala	0714343785 / 0772910329		✓	
P	Sathara Institute of Education (Pvt) Ltd.	124/1/1, Awissawella Rd, Maharagama	0752991832		✓	
P	K-Aims Business School	No. 35/1/1, Upatissa Road, Colombo 04	0772555814	✓		
P	Osis Education Centre	No. 10, Alhena Rd, Maharagama	0714343785 / 0772910329		✓	
P	Syntax Education	62/8, Kolonnawa Road, Kolonnawa	0777 474 774 / 0112533774	✓		
	Galle					
P	IAS – Institute of Accounting Studies	84/2, Osipka Institute, Havelock Road, Galle	0777484282 / 0704719713		✓	
F	LMC-Landmark Management Consultants (Pvt) Ltd.	No. 133/3/B, Wackwella Road, Galle	0772456880 / 0727456880 / 0912235622	✓	✓	
	Gampaha					
F	ACBS- Advanced Centre for Business Studies	No. 21/01, 1st Lane, Thaladuwa Rd, Negombo	0772471192 / 0719999643	✓	✓	
F	JMC - Gampaha	No. 136, Yakkala Road, Gampaha.	0332229122 / 0335629764 / 0714114794	✓	✓	
F	JMC - Kiribathgoda	392/1/1, Kandy Road, Kiribathgoda.	0115755609 / 0714884633	✓	✓	
F	JMC - Negombo	24/8, First Lane, Thaladoowa Road, Negombo	0314922125 / 0315679764 / 0714884631/0714150396	✓	✓	
F	JMC - Nittambuwa	538/3, 38 Mile Post, Malwatta, Nittambuwa	0332291031 / 0714150404		✓	
F	IPS- Institute of Professional Studies	185/A, Thaladuwa Road, Negombo	0775775256 / 0724399039		✓	
F	SBS - Synergy Business School	No 44, Old Minuwangoda Road, Gampaha	0717077998		✓	
F	LPEC - Lanka Professional Examination Centre (Pvt) Ltd.	No. 94/2/19, Udayacity Building, Makola Rd, Kiribathgoda	0112907429 / 0770380740		✓	
P	Velocity Higher Educational Centre	No. 3M/24C, National Housing Scheme, Kiribathgoda, Kelaniya	0112911192 / 0771897290		✓	
P	NMPI - New Montana	No. 05/B/02, Ja-ela Rd, Gampaha	0719680595 / 0719301271		✓	
P	PASS - Professional Accounting Selection for Success	No. 71/1/4, Yakkala Road, Gampaha	0776519317 / 0770150479		✓	
P	Negombo Wisdom College	No. 35/3, St. Lazarus Road, Negombo	0312231515 / 0717556255, 0727573709	✓		
P	Sakya Academy of Higher Education (Pvt) Ltd.	No. 135/A, Makola Road, Kiribathgoda	0777583268 / 0112814908		✓	
	Hambanthota					
F	Sisumina Higher Education Centre	"Sisumina", Jayamaga Usas Adyapana Ayathanaya, Kachcheriyagama, Thissamaharamaya	0715345185		✓	
P	DISAPA AAT CENTRE	Palliyawatta Road, Thissamaharama	0715534806		✓	
	Jaffna					
F	JCUD – Jaffna College Undergraduate Department	No. 464, Hospital Road, Jaffna.	0212223382 / 0212229149	✓		✓
P	IBM - Institute of Business Management	No. 01, 2nd Lane, Power House Road, Jaffna	021-2227770 / 0777633915	✓	✓	✓
P	IBM – Innovative Business Managers	No. 61, Palali Rd, Jaffna	0777836653 / 0772264643	✓		✓
	Kalutara					
F	BHEI – Buddhi Higher Educational Institute	No.24/1, Janapriya Mawatha, Panadura.	0382230549 / 0777753889	✓	✓	
F	JMC – Kalutara	30, Kettarama Road, Kaluthara South	0345629764 / 0719762607		✓	
F	IPC- Institute of Professional Creation (Pvt) Ltd	585, Galle Road, Panadura.	0777701201	✓	✓	
P	RNS – AAT Higher Education Institute	"Sinera", No. 266/3, Rajakeeya Vidyalaya Rd, Horana	0778305908 / 0764359590		✓	
P	Sakya Academy of Higher Education (Pvt) Ltd.	No. 518/1/1, Galle Road, Panadura	0777583268 / 0112814908		✓	
	Kandy					
P	Danuma Higher Education Centre	No. 38/24/1/1, Station Road, Gampola	0755910210 / 0812058900		✓	
F	IBA Campus - Institute of Business Administration	14, Asgiriya Road, Kandy.	0773446484 / 0814976976 / 0777843932	✓	✓	
F	IPM – Institute of Professional Management	106, Colombo Road, Peradeniya	0776004571 / 0774134594		✓	
F	The First Kandyan International (Pvt) Ltd	No. 200/2 C, Fred E. De Silva Mawatha, Kandy	0815629239 / 0718184811	✓	✓	
F	JMC – Kandy	No. 34, Katugastota Road, Kandy.	0714884623	✓	✓	
F	NICD- National Institute of Cooperative Development	NICD - National Institute of Co-operative Development, Polgolla	0812494343 / 0779369475	✓	✓	
F	SIPLA Education (Pvt) Ltd	280, Dodanwala Junction, Kandy	0773521315 / 0772330225		✓	
P	CMAS – Centre for Management and Accounting	113/9/1, Peradeniya Rd, Kandy	0773554909 / 0776066030			✓
P	LCL Campus	No. 83, Katugasthota Rd, Kandy	0773838136 / 0812239314	✓		
	Kegalle					
F	Dharul Hasanath Academy	Horagolla, Warakapola.	0777303430	✓		
F	JMC – Kegalle	263, Plywood House, Colombo Road, Kegalle	0355679764 / 0718622680		✓	
F	JBA Kegalu Sarasaviya	Sipsy, 116A, Palladeniya Rd, Kegalle.	0776092211 / 0715853555		✓	
	Kurunegala					
F	IBS – Institute of Business Studies	819, Madakumburumulla, Kuliyapitiya.	0715187185 / 0718114588 / 070357000		✓	
F	SIPWIN Institute	No. 89/6, Kandy Road, Kurunegala	0372231010 / 0372234119 / 0714463888	✓	✓	
F	JMC – Kurunegala	No. 28/3B, Rajapihilla Mawatha, Kurunegala.	0374932931 / 0714884619	✓	✓	
F	LTC Educational Centre (Pvt) Ltd. - Kuliyapitiya	277 A, Madampe Road, Kuliyapitiya.	037-3879824 / 0773387785 / 0777722563		✓	

F P	District / Name of AEC	Address	Contact No.	Medium			
				E	S	T	
P	LTC Educational Centre (Pvt) Ltd. - Kurunegala	Sampath Building, No. 15/6, Convent Road, Kurunegala.	0777722563 / 0773387785		✓		
F	Genius School of Professional Studies (Pvt) Ltd	No.6/6, Sarvodaya Mawatha, Rajapihilla Road, Kurunegala	0773761999 / 0719993949 / 0372056777	✓	✓		
F	Thakshila Institute	No. 10, Main Street, Galgamuwa	0718006819		✓		
P	Ramford Institute of Business Management (Pvt) Ltd	No. 64/5, Main Street, Siyambalagaskotuwa, Narammala	0761339875	✓		✓	
P	AMS Higher Education Centre	No. 20, Anamaduwa Rd, Galgamuwa	0763381334 / 0372254058		✓		
	Matara						
F	GTA Institute	"Kirula", No. 272, Dharmawansa Mw, Matara.	0412225969 / 0776098556		✓		
P	IAS-Institute For Accounting Studies	Prince Collage, Nupe Junction, Matara	0777758948 / 0718212522		✓		
P	IMI - Idea Management Institute (Pvt) Ltd.	Senik Education Institute, Morawaka	0710953463		✓		
	Matale						
P	The Legend	14/A/1, Gongawela Road, Matale	0777413217		✓		
	Mannar						
P	Infinity Centre for Higher Studies	No. 73/5, 3rd cross Street, Chinnakadai, Mannar.	0242227942 / 0776267281			✓	
	Mullaitivu						
P	Future Academy	Puthukkudiyirippu, Mullaitivu	0770782326			✓	
	Monaragala						
F	IPS- Institute of Professional Studies	Bibila Rd, Hulandawa Junction, Monaragala	0552276655 / 0713668605		✓		
P	NMC- Nanasa Management Centre - Bibile	NMC - Head Office, No. 20, Rambukyaya, Dehigolla, Mahiyanganaya.	0711277493 / 0715595242		✓		
	Nuwaraeliya						
F	JMC-Kotmale	New Town, Kothmale	0522259517 / 0714115505		✓		
P	New Higher Education Centre	No. 58, New Rosita Bazzar, Kotagala.	0774009942 / 0512244450			✓	
	Polonnaruwa						
F	JMC-Polonnaruwa	17, Ranketha Uyana, Circular Road, Polonnaruwa	0272226765 / 0704300848		✓		
P	NMPI - Sathma Polonnaruwa	No. CS 311, Nishshankamalla Mawatha, Polonnaruwa	0719301271		✓		
	Puttalam						
F	Global Higher Educational Centre	No. 38/3, K.K. Street, Puttalam	0325671156 / 0773830897			✓	
F	Omin Business School	Wijayarama Mw, Colombo Road, Chilaw	0776556790 / 0322222377		✓		
F	ASI Professional Educational Centre	Shilpa Higher Educationl Institute, Ranaviru Gajaba Mw, Colombo Road, Chilaw	0713486620 / 0322224352		✓		
P	Halam City Campus	No.14, Nedunkulam Road, Puttalam	0772381286 / 0777899493	✓			
P	LTC Educational Centre (Pvt) Ltd. - Nattandiya	Sipruwana Educational Centre, No. 91, Kuliypitiya Rd, Nattandiya	0373976414 / 0773387785		✓		
	Ratnapura						
F	JMC – Ratnapura	05, Lenthediya Road, Moragahayata, Ratnapura.	0452224510 / 0719179575 / 0714884614		✓		
F	Sipelka Institute of Higher Education	"SIPELKA" Institute of Higher Education, No. 42/149, Bandaranayaka Mawatha, Ratnapura	0773490856 / 0773367463		✓		
P	Shiksha Management Centre	New School, In front of Bus Stand, Embilipitiya	0773722262 / 0718823762		✓		
P	MINETLO Management Centre - Balangoda	Susilpa Higher Education Institute, No. 27, Pettigala Rd, Balangoda	0716646340 / 0767727450		✓		
P	MINETLO Management Centre - Ratnapura	No.149/5, Ground Floor, Asiri Building, Bandaranayake Mw, Ratnapura	0716646340 / 0767727450		✓		
	Trincomalee						
P	Infogate Institute	No. 39/17, Ariyawansa Mawatha, Kanthale	0717678422		✓		
	Vavuniya						
F	Sun British Business Management College	No. 28, 1st Floor, Station Road, Vavuniya	0766990050 / 0779713221 / 0245615150			✓	
F P	ACCREDITED EDUCATION CENTRES - Online			Medium			
	Name of AEC	Web link	Address	Contact No.	E	S	T
	AAT Sri Lanka Week-end Classes		No. 540, Ven. Muruththettuwe Ananda Nahimi Mw, Narahenpita.	0777 559 669	✓	✓	
P	Academy of Digital Business (Pvt.) Ltd	adb.edu.lk	No. 18D, Ethul Kotte Road, Main Street, Battaramulla.	0777 148 839 / 0773 597 884	✓	✓	
P	Ec Learning.lk	www.eclearning.lk	No 05, Kalpitiya Road, Ettali, Puttalam.	032 226 88 00 / 07777 95 450	✓		✓
P	Infinity Space Business School (Pvt) Ltd.	www.infinitylearningspace.lk	No. 230/1, Ranawiru Jayasanka Mw, Batakattara, Piliyandala	0772474829 / 0112706378	✓	✓	
P	Online Akura (Pvt) Ltd.	https://onlineakura.com	No. 7911E, II Stage, Anuradhapura	0772261279 / 0254303300	✓	✓	
P	Online Accounting Learning (Pvt) Ltd.	www.onlineaccounting.lk	No. 22, (Ground Floor) Pepiliyana Road, Nugegoda	0112603290 / 0764943533	✓	✓	
P	Telescopic Cloud Academy (Pvt) Ltd.	www.tca.lk	No. 366/1, Pahala Kandawala, Thimbirigaskatuwa	031 313 79 99 / 0771 253 999	✓	✓	
P	Tutor Educational Institute (Pvt) Ltd.	www.tutor.lk	Tutor Educational Institute(Pvt) Ltd, No. 78/5, Ja Ela Rd, Ekala	0770244992/ 0701900264	✓	✓	✓

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