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Ministry of Education, Higher Education, and Vocational Education
General Certificate of Education (Ordinary Level) Examination, Practice Test- 2025(2026)

Business and Accounting Studies I, II	**60 E I,II**	**Three Hours**

Additional Reading Time – 10 Minutes

Use additional reading time to go through the question paper, select the questions and decide on the questions that you give priority in answering.

Business and Accounting Studies I

Instructions :

- *Answer **all** questions.*
- *In each of the questions **1** to **40** , pick one of the alternatives (1), (2), (3), (4) which is **correct** or most **appropriate.***
- ***Mark a cross (×) an the number corresponding to your choice in the given answer sheet.***
- *Further instructions are given on the back of the answer sheet. Follow them carefully.*

Answer questions **1** to **5** based on the following incident.

- After completing a beauty culture course successfully after the G.C.E. Advanced Level examination Lily Wickramasinghe started a business named 'Lily Salon' in a rented building near the bus stand in the city center. Due to the provision of high-quality services there is a high demand from customers. Her friend Mali was recruited as an assistant in the business.

1. The type of business organization to which 'Lily Salon' belongs is:

   (1) A sole proprietorship (2) A private company
   (3) An incorporated company (4) A partnership

2. The factors of production included in the above scenario are:

   (1) Labour capital land
   (2) Capital land entrepreneurship
   (3) Labour entrepreneurship capital
   (4) Land labour entrepreneurship

3. Which answer correctly shows the internal environmental factor and the external environmental factor of 'Lily Salon' respectively?

   (1) Owner customers (2) Owner employee
   (3) Customers owner (4) Employee owner

4. According to the nature of production the business mentioned in the above scenario is:

   (1) A goods-producing business
   (2) A small and medium-scale business
   (3) A sole proprietorship
   (4) A service-providing business

5. Starting 'Lily Salon' near the bus stand in the city center is a/an:

(1) Strength (2) Weakness (3) Opportunity (4) Threat

Answer questions 6 and 7 using the following information.

• 'Samagi Mithuru Society' distributed dry food packs to people affected by a natural disaster that occurred recently.

6. According to the above incident the basic human need that has arisen is:

(1) Health (2) Safety (3) Transportation (4) Food

7. Which answer shows the type of business organization to which 'Samagi Mithuru Society' belongs?

(1) A sole proprietorship
(2) A society / association
(3) A partnership
(4) A service-providing business

8. When classifying business organizations according to size the quantitative criterion used is:

(1) The good will of the business
(2) The nature of the products of the business
(3) The number of employees in the business
(4) The nature of the liability of the business

9. From the following which option includes only the benefits that a business gains by the registering business name?

A. Receives legal personality.
B. Confirmation of ownership of the business name
C. Ease of obtaining loans from the government
D. Quality to receive the incentives offered by government

(1) A, B, C (2) B, C, D (3) A, C, D (4) A, B, D

10. Dilan Silva maintains his mobile account at Lanka Bank – Galle Branch. During a transaction with Tarush Fernando he pays Rs. 50 000 via cheque. Tarush Fernando maintains his mobile account at People's Bank – Matara Branch. According to this incident the drawer and payee respectively are:

(1) Tarush Fernando Dilan Silva
(2) Lanka Bank – Galle Branch Dilan Silva
(3) Lanka Bank – Galle Branch Tarush Fernando
(4) People's Bank – Matara Branch Tarush Fernando

` 11. Among the following statements which is correct regarding property insurance?

(1) The value of the deed is determined based on the insurer's ability to pay.
(2) It can be used as collateral when obtaining loans from financial institutions.
(3) Compensation is paid only to restore damage to the property to its original condition.
(4) It can be used as a saving method or as an investment method.

12. Niluka who runs a small business receives a WhatsApp message about a workshop for small entrepreneurs conducted by the Divisional Secretariat. The communication medium and method respectively are:

(1) Oral telephone
(2) Electronic WhatsApp
(3) Electronic written
(4) WhatsApp electronic

13. Which is the most appropriate transportation way and medium for distributing dry food to people displaced by landslides in the hill country?

(1) Main road – Lorry
(2) Railway – Train
(3) Air route – Helicopter
(4) Water route – Boat

14. Nirmala started a business sewing children's garments and on the very first day decided on the way to procure raw materials including cloth and appointed a manager for marketing activities. The management functions included respectively are:

(1) Planning directing
(2) Planning organizing
(3) Organizing planning
(4) Planning controlling

15. A furniture store decided to offer a 10% discount to customers who purchase modern sofas during the period 20 December 2025 to 31 December 2025 under its year-end sale. The variables of the marketing mix included in this incident are:

(1) Price discount
(2) Product place
(3) Product promotion
(4) Promotion discount

16. The benefit of both purchasing treasury bills and investing in ordinary shares

(1) Receiving dividend income
(2) Earning capital gains
(3) Converting into cash at any time
(4) Can be offered as collateral when obtaining loans

17. Which of the following is **not** an objective of accounting?

(1) To find out whether the business has earned adequate profit
(2) To fulfill the legal requirements of every business
(3) To calculate the financial position on a specific date
(4) To provide useful information to interested parties for decision-making

18. Among the following transactions which affects the ownership of the business?

(1) Taking a bank loan of Rs. 500 000
(2) Purchasing equipment worth Rs. 80 000
(3) Paying Rs. 20 000 to creditors
(4) Paying a bank loan installment with interest of Rs 5000.

19. What is generated in accounting as a result of transactions?

(1) Ownership
(2) Trial balance
(3) Statement of financial position
(4) Purchase journal

20. Sirimal runs a furniture store. He purchases timber worth Rs. 100 000 on credit for office use. Which is the source document and prime entry book used to record this transaction?

(1) Payment voucher and cash book
(2) Journal voucher and general journal
(3) Purchase invoice and purchase journal
(4) Sales invoice and sales journal

Answer the following questions from 21-23 based on the information below:

Kumara's business has the following basic accounting equation as of 01/12/2025:

Assets = Owner's Equity + Liabilities
Rs. 800 000 = Rs. 500 000 + Rs. 300 000

The following transactions occurred during December:
A. Purchased inventory worth Rs. 25 000 on credit
B. Sold inventory worth Rs. 10 000 for Rs. 15 000 on credit
C. Paid electricity bill of Rs. 3 000
D. Purchased equipment worth Rs. 50 000

21. Which transaction **does not** change the value of the elements of the accounting equation?

(1) A (2) B (3) C (4) D

22. Which transactions affect owner's equity in Kumara's business?

(1) A and B (2) B and C (3) A and C (4) A and D

23. After applying the above transactions to Kumara's accounting equation what is the correct value?

Assets = Owner's Equity + Liabilities

(1) Rs. 827 000 = Rs. 527 000 + Rs. 300 000
(2) Rs. 827 000 = Rs. 505 000 + Rs. 322 000
(3) Rs. 827 000 = Rs. 502 000 + Rs. 325 000
(4) Rs. 777 000 = Rs. 477 000 + Rs. 300 000

24. Malindu's business has a petty cash balance of Rs. 800 on 31/12/2025. Petty cash expenses for January 2026 total Rs. 5 400. At the end of January it is decided to increase the imprest by Rs. 500. The petty cash reimbursement at the end of January will be:

(1) Rs. 5 100 (2) Rs. 5 400 (3) Rs. 5 600 (4) Rs. 5 900

25. On 31/12/2025 the bank account balance of a business is Rs. 17 800 but the bank statement shows Rs. 19 800. The reason for this difference is:

(1) Payment of insurance expenses Rs. 2 000 by standing order
(2) Deposited but not yet cleared cheques Rs. 2 000
(3) Bank charges and cheque fees Rs. 2 000
(4) Issued but not yet presented cheques Rs. 2 000

26. A cheque of Rs. 6 000 has been received from a debtor and deposited into the bank but it was returned. The correct double-entry record related to this cheque return is:

(1) Bank account – Debit Rs. 6 000 Debtor account – Credit Rs. 6 000
(2) Debtor account – Debit Rs. 6 000 Bank account – Credit Rs. 6 000
(3) Debtor account – Debit Rs. 6 000 Cash account – Credit Rs. 6 000
(4) Cash account – Debit Rs. 6 000 Bank account – Credit Rs. 6 000

27**.** When selling goods on credit with a 10% trade discount and terms 5% net 60 included in the sales invoice: On 01/12/2025 goods costing Rs. 50 000 are sold on credit. On 31/12/2025 the debtor paid the loan amoun. The amount received and discount given are respectively:

(1) Rs. 42 750 and Rs. 2 250
(2) Rs. 45 000 and Rs. 5 000
(3) Rs. 45 500 and Rs. 4 500
(4) Rs. 50 000 and Rs. 5 000

28. Which accounting error **does not** affect the equality of the trial balance?

(1) Discount given Rs. 5 000 recorded only in debtor's account
(2) Cash sales Rs. 5 000 recorded as Rs. 500 in sales account
(3) Sales invoice Rs. 5 000 completely omitted from the books
(4) Total Rs. 5 000 in purchase journal not recorded in purchase account

29. To correct a discount received of Rs. 3 000 recorded in the debit side of discount received account the correct double-entry is:

(1) Suspense account – Debit 3 000 Discount received account – Credit 3 000
(2) Discount received account – Debit 6 000 Suspense account – Credit 6 000
(3) Suspense account – Debit 6 000 Discount received account – Credit 6 000
(4) Discount received account – Debit 3 000 Suspense account – Credit 3 000

Use the following information to answer questions 30 and 31:

• The Receipts and Payments Account prepared by Nagenahiru Sports club for the year ended 31/12/2025 is as follows:

Nagenahiru Sports Club
Receipts and Payments Account
For the year ended 31/12/2025

Balance b/d (Opening)	43 000	Sports ground maintenance expenses	12 000
Membership fees	33 000	Sports equipment	20 000
		Electricity expenses	3 000
		Balance c/d	41 000
	76 000		76 000
Balance b/d	41 000		

Additional information:

- The annual membership fee per member is Rs. 1 000. 5 members did not pay their membership fees for 2025.
- All expenses were paid for the year.

30. Membership fees income for the year ending31/12/ 2025 of Nagenahiru Sports Club:

(1) Rs. 28 000 (2) Rs. 33 000 (3) Rs. 36 000 (4) Rs. 38 000

31. Surplus of Nagenahiru Sports Club for the year ended 31/12/2025:

(1) Rs. 3 000 (2) Rs. 18 000 (3) Rs. 23 000 (4) Rs. 41 000

Using the data provided for a cement pot production company for January answer questions 32 and 33.

- Pots produced: 100
- Total production cost: Rs. 180 000
- Factory overhead cost: Rs. 43 000
- Direct labor per pot: Rs. 300
- Advertising cost: Rs. 5 000
- Selling price is determined with a profit of 10% over production cost

32**.** Direct material cost for January production:

(1) Rs. 107 000 (2) Rs. 131 700 (3) Rs. 132 000 (4) Rs. 137 000

33. Profit from selling all pots in January:

(1) Rs. 1 800 (2) Rs. 13 000 (3) Rs. 18 000 (4) Rs. 198 000

Using the information provided for Anjana's business answer questions **34 - 40.**

The following shows the assets and liabilities of Anjana's business as of 01/01/2025:

Assets		
Land		200 000
Timber cost:	60 000	
Accumulated depreciation:	(6 000)	54 000
Inventory		12 000
Debtors		24 000
Cash		48 000
Liabilities		
12% Bank loan		100 000
Creditors		30 000
Transactions during the year		
Cash purchases		180 000
Cash sales		320 000
Credit sales		60 000
Paid electricity bill		8 000
Sales staff salaries		36 000
Received from debtors		40 000
Paid to creditors		18 000
Paid bank loan interest		7 000
Rent received for building		30 000
Advertising expenses		4 000

Additional information

- Ending inventory on 31/12/2025: 18 000
- Bad debts from debtors: Rs 2 000 should be written off
- Furniture should be depreciated 10% annually using straight-line method
- From 01/01/2025 a portion of the building has been rented at Rs. 3 000 per month

34. Cash balance as at 31/12/2025:

(1) Rs. 48 000 (2) Rs. 165 000 (3) Rs. 185 000 (4) Rs. 438 000

35. Debtors balance as at 31/12/2025:

(1) Rs. 42 000 (2) Rs. 44 000 (3) Rs. 60 000 (4) Rs. 84 000

36. Total distribution expenses shown in the income statement for the year ended 31/12/2025:

(1) Rs. 36 000 (2) Rs. 38 000 (3) Rs. 40 000 (4) Rs. 42 000

37. Cost of sales for the year ended 31/12/2025:

(1) Rs. 162 000 (2) Rs. 174 000 (3) Rs. 192 000 (4) Rs. 230 000

38. Bank loan interest shown in the income statement:

(1) Rs. 5 000 (2) Rs. 7 000 (3) Rs. 12 000 (4) Rs. 19 000

39. Correct item shown in the statement of financial position on 31/12/2025:

(1) Creditors balance Rs. 30 000 (2) 12% bank loan Rs. 93 000
(3) Inventory Rs. 12 000 (4) Rent receivable Rs. 6 000

40. Carrying value of non-current assets on 31/12/2025:

(1) Rs. 248 000 (2) Rs. 254 000 (3) Rs.260 000 (4) Rs.314 000

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Business and Accounting Studies I, II

60 E I, II

Business and Accounting Studies II

Instructions:

- *Including Question **No. 1** answer **five** questions selecting **two** questions from each of the part **I** and **II***
- *As instructed, answer **five** question only.*

1. Answer questions **(i)** to **(x)** based on the following scenario.

Savimal, a management graduate from the University of Sri Jayewardenepura, runs a supplementary class called 'Nana Savi Shilpa Shalika' near a leading school in Gampaha town, teaching Business and Accounting to grades 10 and 11.

Due to his teaching methodology, competence, strict attention to student discipline, and the consistently high Ordinary Level (O/L) examination results, 'Nana Savi Shilpa Shalikawa' has become popular among students and parents in Gampaha town

The following information relates to Nana Savi Educational Institute as at 01 December 2025**.**

	Rs.
Land and Buildings	1 000 000
Furniture	400 000
Office Equipment	180 000
12% Bank Loan	200 000
Cash	480 000

On 01 December 2025, two temporary assistants were recruited to Nana Savi Educational Institute at a monthly salary of Rs. 20,000 each**.**

	Rs
Receipts from class fees	400 000
Stationery and printed notes expenses	80 000
Building repair expenses	300 000
Advertising expenses	10 000
Electricity expenses paid	6 000
Transport expenses	20 000

As at 31 December 2025, the **following information** is provided.

- Furniture and office equipment are depreciated at 12% per annum.
- Class fees receivable for December amount to Rs. 20 000, and staff salaries have not been paid.
- With the intention of expanding Nana Savi Shilpa Shalikawa, Savimal decided to recruit several teachers who teach main G.C.E. Ordinary Level subjects in January 2026.

(I) (a) What type of business organization does Nana Savi Educational Institute belong to?
(b) According to the nature of the product, to which type of business does this enterprise belong?

(II) (a) State the human need fulfilled by this business and write a related want.
(b) Name **two** interested parties of this business.

(III) (a) Write one strength and one opportunity that can be identified in this business.
(b) If Savimal intends to register this business name, what is the relevant Act / Ordinance applicable for registration?

(IV) Write one example each for the planning function and the organising function of the management process mentioned in this scenario.

(V) **(**a) Name **two** (journals) prime entry used in this business and the related source documents.

(b) Calculate the owner's equity of this business as at 01/12/2025**.**

(VI) List **two** current liabilities of the business as at 31/12/2025 with their values.

(VII) (a) What is the carrying value of this business's non current assest for the month ending 31/12/2025

(b) Write the relevant journal entry to record the depreciation of the furniture in December.

(VIII) Calculate the cash balance of the business as at 31/12/2025.

(IX) Calculate the net profit or loss of the Nena Savi Educational Institute for the month ending 31/12/2025**.**

(X) Determine the owner's equity of the Nena Savi Educational Institute as at 31/12/2025**.**

(2×10 =20 Marks)

Part I - Business Studies

(Answe **two** questions only.)

2. (I) Write two characteristics of a government corporation. (02 marks)
(II) Indicate whether the following statements are **true** or **false:**

(a) Different types of wants can be used to satisfy a single need.
(b) A building rented by a business is an example of the factor for the capital relation to capital of production.
(c) The minimum number of members required to start a cooperative society is ten.
(d) In some businesses, the owners themselves act as the managers.

(02 Marks)

(III) Lakmini runs a shoe manufacturing business called Minipa (Pvt) Ltd**.**
(a) What is the basic human need fulfilled by Minipa Ltd? (01 mark)
(b) Write **two** characteristics of the type of business organization to which this business belongs. (01 mark)

(IV) Mr. Walter runs a bottled drinking water business called 'Cool Water.'
(a) Write **two** ways Mr. Walter contributes to this business. (01 mark)
(b) Should the Cool Water business be registered? Give reasons. (01 mark)

(Total 08 marks)

3. (I) Write **two** characteristics of wholesale trade**.** (02 marks)

(II) Indicate whether the following statements are **t**rue or **false:**

(a) It is not necessary to have a bank account to obtain a debit card.
(b) The principle of indemnity does not apply to life insurance.
(c) A telephone conversation belongs only to electronic communication.
(d) Constructing a new bridge over a small river in the Matara area is an example of the transport element called 'the way.'

(02 marks)

(III) Janith Perera runs a clothing factory and, to facilitate business operations, has opened and maintains **a** current account at a People's bank. All payments are made exclusively using cheques that he records.

(a) What is expected through the crossing of cheques?
(b) Write **two advantages** to a business of maintaining a current account. (02 marks)

(IV) Vidura, while traveling on the expressway towards Matara in his van, faced a sudden accident. His van was damaged, and he informed his insurance company via a telephone call

(a) Name the parties involved in insurance in the above incident, giving examples.
(b) Write an example of the transport element mentioned in this incident. (02 Marks)

(Total 08 marks)

4. (I) Write **two benefits** of investing in a fixed deposit. (02 Marks)

(II) State whether the following statements are **true** or **false.**

(a) Among the variables in the marketing mix, the only variable that generates revenue for a business is price.
(b) A purchaser of ordinary shares in a limited company becomes an owner of that company.
(c) Treasury bills are a long-term investment.
(d) Anything offered to the market to satisfy human needs and wants is a product.

(02Marks)

(III) The Student Council of Dutugemunu College decided to implement a program to distribute school supplies to students affected by the flood. The activities of that program were arranged separately as follows.

A. - Appointing a committee to collect school supplies.
B. - Providing the necessary instructions for the proper functioning of this committee.
C. - Deciding the date, time, and place for distributing the school supplies.
D. - Ensuring that the school supplies distribution program is carried out properly.

Name the management functions corresponding to each of the above steps. (01 Mark)

(IV) (a) Define target market**.** (01 Mark)

(b) A biscuit manufacturing company produced a new type of biscuit and sold a packet of biscuits for Rs. 50/-
Name two variables of the marketing mix mentioned in the above scenario. (02Marks)

(Total 08 marks)

Part II – Accounting

(Answer **two** questions only)

5. (I) Define business revenue**.** (02 Marks)

(II) Two double-entry journal entries of a business are given below. Write the transactions corresponding to those journal entries. (02 Marks)

(a) Cash Account Debit Rs. 9 000
Discount Allowed Debit Rs. 1 000
Debtors Account Credit Rs.10 000

(b) Drawings Account Debit Rs.12 000
Purchase Account Credit Rs.12 000

(III) Hiruka runs a business providing equipment repair services. As at 01/01/2026, Hiruka's business had total assets of Rs. 400 000 and total liabilities of Rs. 150 000. The transactions that occurred during the first week of January in this business are given below.

01/02 Purchase of equipment repair materials worth Rs. 15 000.

01/03 Payment of Hiruka's home telephone bill of Rs. 6 500 using business funds.

01/05 Revenue of Rs. 25 000 was earned from equipment repairs, for which the cost of repair materials used was Rs. 10 000.

01/07 A business creditor of Rs. 8 000 was paid using Hiruka's personal funds.

Required,

(a) Show how the above transactions affect the accounting equation of Hiruka's business, using the following format to provide your answers..

Transaction No	Date	Assets (Rs)	Equity (Rs)	Liabilities (Rs)
	1/2	+15 000 (Inventory) -15 000 (Cash)		

(03 Marks)

(b) Calculate the owner's equity of Hiruka's business as at 07/01/2026 after the above transactions.

. (01 Marks)

(IV) Details relating to credit sales of Sehansa's business are given below.

Date	Invoice No	Buyer	Invoice Value (Rs)
2026.01.06	014	Sajith	18 000
2026.01.10	015	Ajith	13 000
2026.01.18	016	Vijith	30 000

It is the policy of the business to allow a 10% trade discount when the invoice value exceeds Rs. 20 000.

Required,

(a) Record the above transactions in Sehansa's Sales Journal.
(b) Post the transactions in the Sales Journal to the ledger accounts as at 31/01/2026. (04 Marks)

(Total 12 Marks)

6. (I) (a) What is a petty cash imprest?
(b) Write the double entry relating to the reimbursement of the petty cash imprest.
(02 Marks)

(II) Some expenses incurred in January 2026 by 'Sasiri' Book Publishers, which prints books, are given below.
State the relevant element of production cost for each of the following expenses.

Depreciation of printing machine Rs.8 000
Expense for purchasing paper Rs.55 000
Amount paid to authors for the books Rs.20 000
Cost of materials used for book binding Rs.3 000 (02 Marks)

(III) The bank statement prepared for Ruwani's business for January 2026 is given below

Bank Account

Date	Description	L.F	Value	Date	Description	L.F	Value
01/01	Balance B/F		22 000	01/03	Salaries (490826)		15 000
01/05	Cheque(252431)		9 000	01/07	Nimal(490827)		5 000
01/08	Cash		25 000	01/12	Kamal (490828)		7 000
01/13	Cheque (351175)		31 000	01/17	Shop rent(490829)		8 000
01/30	Cheque (127462)		10 000				
				01/31	Balance C/D		62 000
			97 000				97 000

Additional Information,

The balance in the bank statement for Ruwani's business for January 2026 differed from the balance in the bank account. The opening balances of the bank statement and the bank account were the same. The reasons for the difference are given below.

- The cheque number 127462 had not been cleared as at 31 January 2026.
- The issued cheque number 490827 had not yet been presented to the bank as at 31 January 2026.
- The bank charged a fee of Rs. 1 000 for the month of January 2026.

Required,

Preparation of the bank statement sent by the bank to the business for January 2026. (04 Marks)

(IV) The totals of the debit and credit columns in the trial balance prepared for Bimal's business as at 31/12/2025 were not equal. The reasons for the difference are given below.

- The building repair expense of Rs. 20 000 was recorded on the debit side of the Buildings account.
- A receipt of Rs. 15 000 prepared for cash received from creditors has been misplaced..
- A bank loan of Rs. 100 000 was recorded as Rs. 10 000 in the Bank Loan account.

Required,

Write down journal entries with narrations in a general journal to correct the above errors (04 Marks)

(Total 12 marks)

7. (I) (a) Write the **two** accounting elements included in the or Loss Profit Statement. (02 Marks)

(b) The following information is provided for the year ended 31/12/2025 for Athsara Sports Club.

- The number of members is 500.
- The monthly membership fee is Rs. 100.
- The number of members who paid fees during the year is 450

Required,

Calculate the membership fees to be included in the Income Statement, and the membership fees to be included in the Receipts and Payments Account separately. (02 Marks)

(II) The trial balance prepared for Dinsara's trading business as at 31/12/2025 is given below.

Description	**Debit (Rs)**	**Credit (Rs)**
Capital		700 000
Purchases	350 000	
Good Inventory (2025/01/01)	20 000	
Sales		950 000
Carriage Inwards	5 000	
Debtors	50 000	
Creditors		62 000
Land & Buildings (Cost)	700 000	

Furniture &Equip (Cost)	200 000	
Delivery vehicle (Cost)	600 000	
Provision for depreciation of delivery vehicle (as at 01/01/2025)		70 000
10% Bank Loan		200 000
Paid Loan Interest	16 000	
Electricity Charges	9 000	
Advertising Expenses	6 000	
Salaries & Wages	25 000	
Cash Balance	7 000	
Bank Overdraft		10 500
Discount Allowed	2 000	
Discount Received		1 500
Bad Debts	4 000	
	1 994 000	1 994 000

Additional Information,

- The closing stock as at 31/12/2025 is Rs. 50 000.
- Furniture & equipment should be depreciated at 10% per year and the delivery vehicle at 20% per year using the straight-line method.
- Rs. 5 000 should be written off as bad debts from the creditors.

Required,

- The Profit or Loss Statement for Dinsara's business for the year ending 31/12/2025 (04 Marks)
- Statement of Financial Position Dinsara's business as at 31/12/2025 (04 Marks)

(Total 12 marks)

අ.පො.ස. (සාමාන්‍ය පෙළ) විභාගය - 2025(2026) පෙරහුරු ප්‍රශ්න පත්‍රය
ව්‍යාපාර හා ගිණුම්කරණ අධ්‍යයනය
1 කොටස - පිළිතුරු

ප්‍රශ්න අංකය	පිළිතුරෙහි අංකය	ප්‍රශ්න අංකය	පිළිතුරෙහි අංකය	ප්‍රශ්න අංකය	පිළිතුරෙහි අංකය	ප්‍රශ්න අංකය	පිළිතුරෙහි අංකය
1.	1	11.	3	21.	4	31.	3
2.	3	12.	2	22.	2	32.	1
3.	1	13.	3	23.	3	33.	3
4.	4	14.	2	24.	4	34.	3
5.	3	15.	3	25.	4	35.	1
6.	4	16.	3	26.	2	36.	4
7.	2	17.	3	27.	1	37.	2
8.	3	18.	4	28.	3	38.	3
9.	2	19.	1	29.	3	39.	4
10.	3	20.	2	30.	4	40.	1