

Significant results to be highlighted,  
Interpretation of results,  
Suggestions to variations,  
Use of statistical methods in analyzing data,  
Performance comparison,  
Use of ratios, percentages in management reports,  
Diagrammatic representations,  
Listening to professional talks and lectures,  
Reporting lectures in speech,  
Panel discussions,  
Seminar skills,  
Delivering a speech.

#### Appendix “D”

(b) The 2nd Efficiency bar Examination for officers of the Sri Lanka Accountant's Service will comprise the following subjects :-

- (1) Management Accounting
- (2) Public Finance Management
- (3) Management and organization

Officers may take up the subjects of the 2nd efficiency bar examination on one and the same occasion or on separate occasions as they so desire. A candidate will be required to obtain minimum of 40 percent of the marks for a pass.

#### SCHEME OF EXAMINATION

(1) **Management Accounting** - A paper of 3 hour duration.

Syllabus :-Control theory in accounting feed back, open and closed loop systems. Types of standard costs ideal basic and correct.

Principles and practice of setting performance standards and value standards revision of standard, consideration of the learning curve and motivation. The analysis significance presentation and investigation of variances and sub-variances, behavioral aspects of control accounting. The budgeting concept, the administration of budgetary control, the budget manual, fixed and flexible budgets, master and subsidiary budgets, budget centers, management participation in budget preparation, involvement and motivation, The Budget period and identification of the principal budget factor.

(2) **Public Financial Management** :- A paper of 3 hours duration. Selection of question will be not be allowed.

**Role of Government Accountant.**—Constitutional and legal framework of public finance, Institutional framework, Central Government, Government Corporation, Local Authorities, Co-operative Movement etc.

Parliamentary Control Functions of Treasury, Planning Ministry, Estimates Committee, Auditor-General, Public Account Committee, Consolidated Fund, Problems of Parliamentary Control.

The Financial Cycle, Planning, Programming Budgeting, Funding Authorization, Accounting, Reporting, Evaluation and Audit.

Project appraisal, application of shadow prices and statistical data, determination of pay off metric and expected value, cost benefit analysis, discounted cash flow, internal rate of return, ranking of project, economic financial and managerial aspects of projects formulation and appraisal, effective project presentation.

Programming Techniques, application of network - analysis assignment of resources, transportation, problem, replacement of assets that degenerate with use or passage of time and those which do not but which fall after certain amount of use of time.

Performance budget installation of basic methods, measurement of performance, kind of measure, selecting unit and rooms, systems of measurement and performance analysis.

Performance budget, programme structure, Classification by functions, programmes activities projects and objects of expenditure.

Financial controls Accountability, Internal control and Financial Regulation, Internal Audit, Efficiency Audit, Management Audit.

Pricing in Public Enterprises.

Financial control of Government, commercial Enterprises, budgeting management, reporting interpretation of account, the use of financial ratios.

Design and content of accounts and reports of Government and Public undertakings.

**Note.**—A Candidate will be required to obtain minimum 40 percent of the total marks for a pass.

**(3) Management and Organization :-** A paper of 3 hours duration.

The question in this subject will be designed to assess the candidate's grasp of the principles of management and organization.

### Appendix "E"

#### Sinhala

The Test in Sinhala will consist of a Written and on oral part.

The written paper will be of two hours duration and will contain question on :

- (i) Grammer,
- (ii) Translation into English of petitions or reports from Headmen or Grama Seva Niladharis written in different running hands.
- (iii) Translation into Sinhala from an Official paper of document in English.

The Oral Test will consist of the following :

- (i) Dictation of Official material from English in to Sinhala so that the passage can be understood and taken down or written by a Sinhalese,
- (ii) Reading of a petition in Sinhala,
- (iii) Conversation and Interpretation :- The purpose of the test will be assess the candidates' power of understanding Sinhala of different classes and of making himself understood both in common conversation and in the usual course of official business.

A candidate is required to obtain 40% marks for each section of the written and oral subject for a pass.

#### Tamil

The Test in Tamil will consist of a Written and an Oral part.

The Written paper which will be of two hours duration and will contain questions on :

- (i) Grammer
- (ii) Translation into English of petitions or reports from Headmen or Grama Seva Niladharis written in different running hands.
- (iii) Translation into Tamil from an Official paper or document in English.

The Oral Test will consist of the following.

- (i) Dictation of Official material from English in to Tamil so that the passage can be understood and taken down or written by a Tamil.
- (ii) Reading of a Tamil petition.
- (iii) Conversation and Interpretation :- The purpose of the test will be to assess the candidates' power of understanding Tamil of different classes and of making himself understood both in common conversation and in the usual course of official business.

**Note.**—A Candidate will be required to obtain 40% marks for each section of written and oral subject for a pass.

#### English

A prototype of the question paper is furnished below for the information of candidates :-

**Part A**

(a) Fill in the blanks with the correct form of the verb given within brackets :-

During the last war our country ..... 1 (be) a British Colony.....2 (take) a full part in the war effort. Consequently our tea, rubber and coconut ..... 3 (ship) to Britain at very favourable prices and the foreign exchange we ..... 4 (earn) ..... 5 (accumulate) as assets. Again during the Korean war in the early fifties our products ..... 6 (fetch) good prices and we ..... 7 (not have) any exchange problem. However, political independence ..... 8 (not given rise) to any effort to ..... 9 (build up) our economy we ..... 10 (be) a nation of consumers goods which ..... 11 (squander) our foreign exchange on consumer goods which ..... 12 (can produce) locally and incidentally diversified our economy. Over the last decade we ..... 13 (begin) to feel the pinch when our primary products ..... 14 (fail) to command good prices in the world market while our requirements of food both rice and subsidiary food stuffs ..... 15 (rise) in price.

(b) Fill in the blanks with the correct preposition (where necessary)

As Assistant Secretary ..... 16 charge ..... 17 subjects, it was my duty to convene groups of officers dealing ..... 18 different aspects of development work in the Ministry ..... 19 time to time. They discussed ..... 20 various problems that they confronted and which they could not cope ..... 21 on their own. We were thus able to share our experience ..... 22 each other and make concrete proposals ..... 23 the Secretary every month. He in turn put ..... 24 his own plans for discussion ..... 25 these meetings.

(c) Underline the correct letters given within brackets that would complete the spelling of the following words :-

26. har ..... ment (rass/as/ass)
27. ember ..... (rass/as/ass)
28. tol ..... (arreance/erance/erence)
29. Par ..... arian (liament/ limen/liment)
30. bal ..... ing (let/ lat/ lot)
31. itin ..... (erary/arary/erarie)
32. Pers ..... (everance/everence/ewerence)
33. bour ..... (geoise/joursie/juwarsy)
34. prolet ..... (ariet/ariat/eriyat)
35. com ..... ate (memorr/emor/memor).

(d) In each of the following statements underline the correct word within brackets :-

36. The inventory was cheked by the Board of (Surveillance/Survey/Surveyors)
37. At the enquiry I had to be satisfied that the accused officer has (contradicted/contravened/contaminated) the regulations.
38. Every receipt should have a (counterfoil/counterfeit/counterpane) for the purpose of audit.
39. There was a possibility that the prosecution had (fabricated/fumigated/promulgate) the evidence.
40. (Discrete/Discretionary/Discriminatory) power was given to the Head of the Department under the relevant Act.
41. The Police Party had (laid/lie/lain) in ambush until the bribe taker arrived.
42. The entire staff turned upon (facilitate/infiltrate/felicitate) the watcher on his returement.
43. In times of national crisis we must avoid (luxuriant/luxurious) habits.
44. Martial music was played over the radio during height of the battle to keep up the (moral/morale/morals) of the people.
45. Candidates are advised to use (Stationary/Stationery) sparingly owing to the acute paper shortage.

(e) Underline the correct phase in the brackets that means the same as the word or phrase underlined in each sentence.

46. In good Management the boss should, support his staff in their work (back out/back up/back away).
47. The sales and replacement of stock amounted to over Rs. 5,000 (turn out/turn up/turn away).
48. We were warned at the start not to let out work get into arrears (set out/out set).
49. The younger son wasted his father's wealth in a few years (ran over/ran through)
50. I wanted to see the film, but the queue deterred me from going (put away/put off).

**Part B**

Read the following passage carefully and then answer the questions set out below :-

Most modern political ideals such, for example, as justice, liberty, constitutional government, and respect for the law or at least the definitions of them, began with the reflection of Greek thinkers upon the institutions of City State. But in the long history of political

thought the meaning of such terms has been variously modified and always that meaning has to be understood in the light of the institutions by which the indicates were to be realized and of the society in which those institutions did their work. The Greek City States was so different from the political communities in which modern men live, that it requires no small effort of the imagination to picture its social and political life. The Greek Philosophers were thinking of political practices far different from any that have prevailed commonly in modern word, and the whole climate of opinion in which the work was done was different. Their problems though not without their analogies in the preset, were never identical with modern problems and the ethical apparatus by which political life was evaluated and criticized varied widely from any that now prevails. In order to understand at all accurately what their theories meant it necessary first to realize at least roughly what kind of institutions they had in view and what citizenship connected as an effect and as an ideal, to the public for whom they wrote. For this purpose the Government of Athens is especially important, partly because it is the best known, but chiefly because it was an object of special concern to the greatest of Greek Philosophers.

As compared with modern states the ancient City-State was exceedingly small both in area and in population. The numbers were exceedingly uncertain but, a figure somewhat in excess of three hundred thousand would be approximately correct. Such an arrangement of a small territory denominated by a single City was typical off the City State.

In each of the following cases, choose the alternative which in your opinion supports the views expressed in the above passage. Place a tick (right mark) against the correct answer.-

51. Athens is significant for the students of Greek political thought mainly because :-

- (a) it was the most powerful of the Greek City-States ;
- (b) its ideals had been carefully studied by the Greeks themselves ;
- (c) it had the most ideal form of Government ;
- (d) it is the best known of the Greek City-States.

52. Greek political thought was concerned with problems :-

- (a) entirely unrelated to.
- (b) identical with
- (c) different from analogous but to

53. The moral and religious basis of Greek political idea is :-

- (a) very similar to modern moral and religious ideas ;
- (b) unknown ;
- (c) very different from modern moral and religious ideas.

54. It is :-

- (a) easy,
  - (b) not at all easy,
  - (c) impossible,
- for a modern man to imagine what life was like in a Greek City-State.

55. In comparison with the ancient Greek City States are :-

- (a) very large,
- (b) very small,
- (c) about the same size.

56. The population of an ancient Greek City States was :-

- (a) much less than 300,000,
- (b) over 3 million,
- (c) Just over 300,000.

57. The City-State of Athens comprises :-

- (a) a small territory governed by a singly city,
- (b) a large territory governed by a number of cities,