



PAST PAPERS

Faculty	Department / Section/Division
Not Applicable	Learning Resource Centre

Past Papers

Faculty of Management, Humanities & social Sciences
Department of Logistics & Transportation

BMgt.(Hons) in Supply Chain Management

End Semester Examination

(Year 3 – Semester II)

Document Control & Approving Authority	Senior Director – Quality Management & Administration
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1 st Issue Date: 2017.011.30	Revision No.00	Revision Date: 28.07.2020	Validated by: Librarian
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PAST PAPERS

Faculty	Department / Section/Division
Not Applicable	Learning Resource Centre

Past Papers

Faculty of management and social sciences
Department of Logistics & Transportation

**BMgt (Hons) in Supply Chain
Management**

End Semester Examination

Year 3 semester 2

Document Control & Approving Authority	Senior Director – Quality Management & Administration
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1 st Issue Date: 2017.01.30	Revision No.00	Revision Date: 20.05.2022	Validated by: Librarian
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Faculty of Management and Social Sciences
Department of Logistics & Transport
BMgt Hons in Supply Chain Management
Course CODE: COM552



Year 3 Semester II

SEMESTER END EXAMINATION

Transport Contract and Regulations – BSCM3312

- This paper consists of EIGHT questions on EIGHT (08) pages.
- Answer FIVE Questions including Question 01.
- Only non-programmable calculators are allowed.
- You may use appropriate graphs, diagrams, equation/s to prove or justify the answers.
- If you have any doubt as to the interpretation of the wording of a question, make your own decision, but clearly state it on the script.
- Write Legibly.

Date: 2022.03.13

Pass mark: 40%

Time: 03 Hours

Question 01 (Compulsory)

1. Select the most appropriate answer from below.

- (I) An offer which requires acceptance to be communicated to the offeror in a specified method, can be accepted by any method.
 - (II) A legal contract is formed as soon as there is an offer and acceptance.
 - (III) Offer has to be conveyed to the offeree. The offeree cannot accept an offer unless he knows of its existence.
- A) 1st and 2nd statements are wrong.
 - B) 1st statement is wrong.
 - C) All Statements are correct.
 - D) The 2nd statement is wrong.



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02. Which of the following statements are True?

- (I) An exclusion clause may be inserted into a contract to exclude or limit one party's liability for death or injury due to negligence.
- (II) Silence is not considered as a valid acceptance.
- (III) In English Law, the contracts are not valid (unless under seal), without consideration.

- A) I only.
- B) II Only.
- C) III Only.
- D) I and II.
- E) II and III.

03. Which of the following statements are True?

- (I) Force Majeure is a concept of French law.
- (II) When a contract is frustrated, it will excuse a party for non-performance of a particular obligation but the contract shall be continued.
- (III) When the concept of force majeure applies, the contract can be brought to an end without parties being responsible for their obligations.

- A) I only.
- B) II Only.
- C) III Only.
- D) I and III.
- E) II and III.



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04. Which of the following statements are True?

- (I) The principal gives his consent to an agency by express agreement.
- (II) The principal gives his consent to an agency by ratification.
- (III) The principal needs to give his consent for creation of an agency by implied agreement.

- A) I only.
- B) II Only.
- C) III Only.
- D) I and II.
- E) II and III.

05. Which of the following statements are True?

- (I) The main function of an agent is to bring his principal into a contractual relationship with third parties, provided that the agent acts within the given authority by his principal.
- (II) The principal has the option either to ratify or reject the action of his agent, if the agent has acted beyond the authority given by the principal.
- (III) The principal must ratify all actions of his agent.

- A) All.
- B) II Only.
- C) III Only.
- D) I and II.
- E) I and III.



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06. Which of the following statements are True?

- (I) The principal is liable for any contract of his agent.
- (II) The principal acquires rights and liabilities under a contract entered into by his agent, with principal's prior approval.
- (III) The Important feature of an agency relationship is that the agent by his act "with in the real authority given by his principal", affects the principal's legal position towards third parties.

- A) All
- B) II Only.
- C) III Only.
- D) I and II.
- E) II and III.

07. Which of the following statements are True?

- (I) The purpose of an appointment of an agent is to transfer all responsibilities of the principal to the appointed agent, when the agent acts within his actual / real authority granted by the principal.
- (II) The purpose of an appointment of agent is for the convenience and to use the agent's expertise.
- (III) The purpose of an appointment of agent is to reduce the cost of the principal.

- A) All
- B) II Only.
- C) III Only.
- D) I and II.
- E) II and III.



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08. Select the most appropriate answer from below.

- (I) A revocable L/C can be revoked at any time by the issuing bank without consent from the seller.
 - (II) Documentary credit is a contract between the Buyer and the Seller.
 - (III) The documentary credit is a contract between the issuing bank and the seller.
- A) 1st and 2nd statements are correct.
- B) 1st statement is wrong.
- C) All statements are correct.
- D) The 2nd statement is wrong.

09. Select the most appropriate answer from below.

- (I) Credit is a separate and independent of the corresponding sales contract between the buyer and seller.
 - (II) In UCP 600 the irrevocable L/C has not been expressly defined but broadly covered in the Article 3
 - (III) Revocable L/C cannot be changed, reversed, revoked and needs the consent of all parties to revoke same.
- A) 1st and 2nd statements are correct.
- B) 1st statement is wrong.
- C) All statements are correct.
- D) The 2nd statement is wrong.



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10. When an irrevocable documentary credit is issued,

- (I) Buyer is assuring the seller of the payment.
- (II) Issuing Bank assures seller for the payment and undertaking to pay on behalf of the buyer through another bank.
- (III) The seller should be vigilant with regard to the credit worthiness of the issuing bank.

- A) 1st and 2nd statements are correct.
- B) 1st statement is wrong.
- C) All statements are correct.
- D) The 2nd statement is correct.

(2 Marks* 10)

Question 02

- (a) Explain the functions of the Bill of lading issued to a non-chartering shipper.
(10 Marks)
- (b) Explain the function of the Bill of lading issued to a shipper, who is also the charterer of the vessel.
(05 Marks)
- (c) Explain at which situation the Bill of lading creates a contract.
(05 Marks)



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Question 03

On the 2nd of April 2021 Kamal, the sales executive of ABC shipping lines (Pvt) Ltd offered an ocean freight rate of USD 5000 per 20' from Colombo to Hamburg to Mr. Sunil, the MD of Heladiva exports (Pvt) Ltd.

Kamal agreed to carry 5 TEUs with confirmed space on their vessel due on the 10th of April.

On the 3rd of April Mr. Sunil sent an e mail as a response to Kamal's offer, with the following wordings. "Heladiva exports (pvt) Ltd will hand over 5 x 20' to Hamburg to ABC shipping line at USD 4500 per 20'.

Kamal released his space to another shipper. Heladiva exports (pvt) Ltd could not secure space on the agreed voyage and Heladiva's buyer has demanded them to air freight the entire shipment.

Mr. Sunil wants to file action against ABC shipping lines (pvt) Ltd for breach of contract. You are requested to advise Mr. Sunil under English Law.

(20 Marks)

Question 04

(a) Explain the importance of INCOTERMS in international trade. (04Marks)

(b) Write short notes on the following INCOTERMS explaining the costs and risk passing point.

(16 Marks)

- (i) CIF
- (ii) FOB
- (iii) DDP
- (iv) Ex-Works



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Question 05

Explain the Alternative Dispute resolution methods, its applicability to the shipping business and list down advantages and disadvantages.

(20 Marks)

Question 06

Write a comprehensive report on the concept of General Average and the main requirements that need to be satisfied, when a general average contribution be claimed.

(20 Marks)

Question 07

a) What is a charter party? Briefly explain the three types of charter parties.

(10 Marks)

b) Common law implies 5 terms into every voyage charter party. Explain each of them.

(10 Marks)

Question 08

List down different types of Liens and explain each of them.

(20 Marks)

-----END OF THE QUESTION PAPER-----

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Course CODE: COM552

Year 3 Semester II
SEMESTER END EXAMINATION
Organizational Behavior – BSCM3209



- This paper consists of SEVEN questions on SIX (06) pages.
- Answer FOUR Questions including Question 01
- Only non-programmable calculators are allowed.
- You may use appropriate graphs, diagrams, equation/s to prove or justify the answers.
- If you have any doubt as to the interpretation of the wording of a question, make your own decision, but clearly state it on the script.
- Write Legibly.

Date: 2022.03.15

Pass mark: 40%

Time: 02 Hours

Question 01: Compulsory

1. Mr. Perera is a manager in a multinational organization. He believes that most employees have little desire for responsibility, prefer to be directed, and do not have much ambition. Perera can be classified as Manager based on the perspectives of Douglas McGregor.
 - a) Theory Y
 - b) Motivator
 - c) Theory X
 - d) Bureaucratic

2. Discrepancy between existing and a desired state of affairs is called:
 - a) Solution
 - b) Weakness
 - c) Problem
 - d) Opportunities

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BMgt Hons in Supply Chain Management
Course CODE: COM552

3. Organizational structure are made up of key elements, which of the following is **not** one of these elements?
- a) Span of control
 - b) Centralization
 - c) Decentralization
 - d) Co-ordination
4. Transformational leadership is about change, and entrepreneurship.
- a) Innovation
 - b) Motivation
 - c) Loyalty
 - d) Enthusiasm
5. It refers to intentional behaviors that are designed to enhance or protect a person's influence and self-interest.
- a) Organizational culture
 - b) Organizational politics
 - c) Assertive behavior
 - d) Both 'a' and 'c'
6. Social learning is an extension of?
- a) Cognitive learning
 - b) Operant learning
 - c) Classical conditioning
 - d) Programmed learning
7. explains learning of reflex behavior.
- a) Classical Conditioning
 - b) Operant Conditioning
 - c) Social learning
 - d) Cognitive Learning



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8. High rate of increase cost and tend to place the less experienced employee in the job.
- a) Training
 - b) Absenteeism
 - c) Employee Turnover
 - d) Strikes
9. is " the reactions of individuals to new or threatening factors in their work environments "
- a) Attitude
 - b) Stress
 - c) Dissonance
 - d) Disappointment
10. is largely childish, irrational, never satisfied, demanding, and destructive of others.
- a) Ego
 - b) Superego
 - c) Negative ego
 - d) Id
11. Which of the following is/are methods of managing stress?
- a) Job relocation
 - b) Career counseling
 - c) Recreational facility
 - d) All the above
12. Change may bring some potential to the organizational power to some people.
- a) Barriers
 - b) Opportunity
 - c) Threat
 - d) Benefit

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13. When we judge someone on the basis of our perception of the group to which he or she belongs, we are using the shortcut called:

- a) Stereotyping
- b) Contrasting
- c) Categorizing
- d) Projecting

(25 Marks)

Question 02

Motivation varies over time and according to circumstances. Individuals have a variety of changing and often conflicting needs and expectations which they attempt to satisfy in a number of ways.

- a) As an employee how do you think your motivation will change in five years 'time? (12 Marks)
- b) Do you agree that the search for a generalized theory of motivation at work is a vein quest and all these competing theories are just a waste of time?

(13 Marks)

Question 03

If you are a consultant on leadership, what areas of needs would you include in designing a leadership development program for managers in a large garment work organization? Critically discuss your answer.

(25 Marks)

Question 04

Does behavior always follow from attitudes or attitude follow behavior? Rationally discuss with suitable examples.

(25 Marks)



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Question 05

Given the changing nature of the organizations, the formal structure is unimportant. The only thing that really matters is whether individuals know what is expected of them, work well with other people and perform their tasks successfully.

Do you agree? What do you see as the purpose and importance of structural design for modern work organizations?

(25 Marks)

Question 06

Assume you are the Marketing Manager at an XYZ restaurant in Sri Lanka and you have been applied for a vacancy and selected for a Head of Marketing Manager position in a highly reputed restaurant in Arabia. On the very first-day site visit, you have noticed that most of the employees belong to the same nationality. As a Head of the position of the company what are the main challenges, you are facing? How do you overcome these challenges? Elaborate in detail.

(25 Marks)



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Question 07

Sanjeewa joined as a Junior Executive to ABC company, marketing department two months back. He has received a clear JD from the HR department. Hence, he knows well for his job role and responsibilities. As per Sanjeewa, he is still lacking some organizational background information. A month after next his immediate boss assigned a group work task to perform with sufficient resources. Though he is a fresh employer he attends to the work with courage. Unfortunately, he was not performing his task well due to a lack of knowledge and skills. As a result of that, Sanjeewa becomes unhappy with the work assigned to him by his immediate boss, thinking that the task is not fairly allocated among the group. As noticed by the HR department, Sanjeewa neglects response passively allows conditions to worsen, and includes few absenteeism and lateness, and increased error rate.

- a) Critically analyze Sanjeewa's individual behavior within the organization. (20 Marks)
- b) Think you are the HR manager and find what are things the organization has not done for Sanjeewa. (5 marks)

-----END OF THE QUESTION PAPER-----



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Course CODE: COM552



Year 3 Semester II

SEMESTER END EXAMINATION

Airport Planning and Management – BSCM3215

- This paper consists of SEVEN questions on THREE (03) pages.
- Answer FOUR Questions including Question 01.
- Only non-programmable calculators are allowed.
- You may use appropriate graphs, diagrams, equation/s to prove or justify the answers.
- If you have any doubt as to the interpretation of the wording of a question, make your own decision, but clearly state it on the script.
- Write Legibly.

Date: 2022.03.21

Pass mark: 40%

Time: 02 Hours

Question 01: (Compulsory)

- (a) Differentiate between operation and maintenance expenses and capital improvement expenses of an airport with examples. (06 Marks)
- (b) Briefly explain the residual cost approach and compensatory cost approach used by airports for financial management. (06 Marks)
- (c) Aeronautical charges and non-aeronautical charges are the two main sources of revenue generation in an airport. What are your recommendations to increase non-aeronautical revenue of Bandaranaike International Airport? (13 Marks)

Question 02

- (a) Runway configuration refers to the relative orientations of one or more runways on an airfield. There are different runway configurations at different airports. Explain how each basic runway configuration affects capacity and delay of an airport? (12 Marks)
- (b) An aircraft approaching Runway 22 at Honolulu International airport needs to determine whether the aircraft is in the correct approach path. It is visible for the Pilot in Command (PIC) that there are red and white lights emanating from Visual Approach Slope Indicator (VASI) light units on the left side of the runway. Explain in detail how the PIC would interpret these lights and make use of them to approach and land the aircraft safely. (13 Marks)

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Department of Logistics & Transport
BMgt Hons in Supply Chain Management
Course CODE: COM552

Question 03

- (a) Terminal of an airport provides the vital link between the airside and the landside of the airport. Terminal configurations have evolved over the years as airports expanded to meet the growing needs of the public and the growing wingspan of aircraft. Compare and contrast linear terminal configuration and Pier finger terminal configuration. (12 Marks)
- (b) Aviation is a system that is vulnerable to security threats with the changing environment of the industry. Explain the different techniques and methods used by commercial airports to provide airport security. (13 Marks)

Question 04

Airports are among the largest public facilities in the world. Airports play different roles in shaping the economic, political, and environmental aspects of the communities they serve. Explain in detail the economic role and the political role played by an airport operating at its maximum capacity. (25 Marks)

Question 05

- (a) What is meant by an Airport master plan? Explain the elements of an airport master plan with examples. (12 Marks)
- (b) Airports today are in the midst of a technological, functional, architectural, and cultural evolution, in response to the changing needs of populations and cities around the world. Explain strategies that airports must adopt in order to thrive in the twenty-first century. (13 Marks)



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Question 06

- (a) Define delay and capacity. Identify factors that cause delays in an airport and explain strategies that can be used by the airport management to overcome these factors that cause delays. (13 Marks)
- (b) 'Every airport has four "publics" with which it interacts despite the difference in size and scope of activities of airports.' Explain with examples. (12 Marks)

Question 07

- (a) Briefly explain the importance of an Aerodrome Safety Inspection Programme for an airport. (06 Marks)
- (b) Birds and other wildlife striking an aircraft in operation in vicinity of airport cause serious damage to aircraft and loss of human life. Explain controlling techniques used by airports to avoid bird attractions. (06 Marks)
- (c) In air traffic management the area of responsibility for the provision of air traffic control services changes from one control center to another as the aircraft flies. Briefly explain the air traffic control centers responsible for the provision of air traffic control services from take-off to landing taking into consideration the below given flight:
Flight UL234 taking off from Mattala Rajapaksha International Airport and landing at Velana International Airport, Male. (13 Marks)

-----END OF THE QUESTION PAPER-----

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Department of Logistics & Transport
BMgt Hons in Supply Chain Management
Course CODE: COM552

Year 3 Semester II

SEMESTER END EXAMINATION

Insurance and Risk Management – BSCM3211

- This paper consists of SEVEN questions on TWO (02) pages.
- Answer FOUR Questions including Question 01.
- Only non-programmable calculators are allowed.
- You may use appropriate graphs, diagrams, equation/s to prove or justify the answers.
- If you have any doubt as to the interpretation of the wording of a question, make your own decision, but clearly state it on the script.
- Write Legibly.

Date: 2022.03.23

Pass mark: 40%

Time: 02 Hours

Question 01 (Compulsory)

Explain the importance of Marine Insurance in the international trade. (25 Marks)

Question 02

Categorize the main risks and compare the main differences between the strategic and operational risks. (25 Marks)

Question 03

ABC Logistics (Pvt) Ltd has been handling a lot of ocean freight import shipments to their clients during last two years. They are handling at least 300 shipments of ocean freight import shipments per month and that is the main income of the organization.

Their customers import the shipments on "freight collect" basis and settle the payments in Sri Lanka to ABC Logistics (Pvt) Ltd in Sri Lankan Rupees. ABC Logistics (Pvt) Ltd in turn settles the Ocean Bill of lading freight prepaid charges and profit shares to their agents at ports of loading by arranging foreign remittances through commercial banks.

On the 1st of November 2021, the finance Manager of ABC Logistics (Pvt) Ltd informed the sales manager and the directors that there is a severe delay in settling the payments to foreign agents due to non-availability of USD in the market and he anticipates a severe challenge of finding USD to settle their creditors in the future. You are requested to advise the board of directors of the ABC logistics (Pvt) Ltd.

(25 Marks)

Question 04

- a) Write the Definition of internal control. (05 Marks)
- b) List down the objectives of internal control. (08 Marks)
- c) List down the inherent limitations of internal control. (12 Marks)

Question 05

Write a comprehensive report on respond to risk using an accepted Model, considering the likelihood and the impact. (25 Marks)

Question 06

Write a comprehensive report on the Risk Management process. (25 Marks)

Question 07

Insurance can be defined as a contract between an insurer and the insured, where the insured pays a premium and the insurer undertakes to pay the insured a fixed amount of money. Insurance contract involves the elements of general contract such as offer, acceptance, legal intentions and consideration as explained above and it also involves special principles. List down the main principles of insurance and explain each of them. (25 Marks)

-----END OF THE QUESTION PAPER-----



Faculty of Management and Social Sciences
Department of Logistics & Transport
BMgt Hons in Supply Chain Management
Course CODE: COM552



Year 3 Semester II
SEMESTER END EXAMINATION
Elements of Taxation – BSCM3210

- This paper consists of SEVEN questions on SIX (06) pages.
- Answer FOUR Questions including Question 01.
- Only non-programmable calculators are allowed.
- You may use appropriate graphs, diagrams, equation/s to prove or justify the answers.
- If you have any doubt as to the interpretation of the wording of a question, make your own decision, but clearly state it on the script.
- Write Legibly.

Date: 2022.03.25

Pass mark: 40%

Time: 02 Hours

Question 01: (Compulsory)

Governments impose charges on their citizens and businesses as a means of raising revenue, which is then used to meet their budgetary demands. This includes financing government and public projects as well as making the business environment in the country conducive for economic growth.

- a) Is it correct to say that the only role of taxation is to raise government revenue? If taxation has other functions, what are they? Explain (10 Marks)
- b) How does a progressive tax help equalize the wealth of a country? Discuss (10 Marks)
- c) Explain briefly any two of the following taxation principles. (05 Marks)
Economy | Progressivity | Certainty | Integrity | Simplicity

Question 02

- a) State whether the following companies are resident or not for the purposes of determining their income tax liability under the Inland Revenue Act. Support your answer using the applicable statutory provisions.
- i. A BOI company in Sri Lanka which is fully owned by non-resident shareholders outside Sri Lanka. (3 Marks)
 - ii. A company incorporated outside Sri Lanka has a branch office (overseas company) registered in Sri Lanka to carry out a project in Sri Lanka and the day-to-day business decisions are made by a consultant in Sri Lanka. (3 Marks)

- b) Vinal is the newly appointed Accountant of Cura (Pvt) Ltd. On 31st January 2022, he estimated the income tax liability of the company for the year of assessment 2021/22 to be Rs.950,000/-

The company has paid Rs.300,000/- in the first quarter and Rs.200,000/- in the second quarter installments of income tax for the financial year 2021/22.

- i. When is the payment for the third quarter installment due? (1 Marks)
- ii. Determine the amount of income tax due in the third quarter (3 Marks)
- iii. When is the deadline for making the final income tax payment for the year of Assessment 2021/22? (2 Marks)
- iv. When is the deadline for filing tax returns for the financial year 2021/22? (1 Marks)

- c) Calculate the gross income tax liability of the following companies (which are not members of a group of companies) by using the applicable tax rate for Y/A 2021/2022, if the taxable income of the companies are as follows;
All the companies' annual turnover is higher than Rs.500 million
- i. UBR (Pvt) Ltd, a company operated as a tourist hotel - Rs. 15,250,000 (4 Marks)
 - ii. Edu (Pvt) Ltd, a company engaged in educational business - Rs. 5,530,000 (4 Marks)
 - iii. Washi (Pvt) Ltd, a Company engaged in liquor manufacturing - Rs.12,750,000 (4 Marks)

Question 03

Resident individuals are subject to income tax on their worldwide income. Non-resident individuals are taxed only on their Sri Lanka-source income.

- a) As per the charging provision of Inland Revenue Act No 24 of 2017. Who is liable to pay income tax? (3 Marks)
- b) How to determine the residential status of an individual for the purpose of Taxation? Discuss (7 Marks)

Mr. Gowrava is the Financial Controller of Justin Holdings (Pvt) Ltd. His expected income for the year of assessment 2021/2022 is as follows;

- Employment income Rs. 9,000,000 (He gave his consent to deduct APIT) Employment income includes the estimated cash and non-cash benefits. The total expected APIT deducted amount is Rs 540,000.
 - He has his own building and is given on rental and his Rental Income for the Y/A is 2,000,000.
 - Mr Gowrava runs his own Consulting Firm and is expected to earn a business taxable income (after deducting the allowable expenses) of Rs 3,050,000.
 - Further he expected to incur the following expenditure during the year.
 - Rs. 500,000 for health insurance premium.
 - invest Rs 250,000 in the share market
 - his son is studying at a university in Australia. The annual University fee will be Rs 1,500,000.
 - donate Rs. 400,000 to SOS Children Village.
 - He has obtained a housing loan and the annual payment is Rs 2,400,000 and out of that Rs 1,800,000 is capital repayment.
- c) Calculate Mr Gowrava estimated Assessable Income for YA 2020/2021 (5 Marks)
 - d) Calculate Mr Gowrava ra estimated Taxable Income for YA 2020/2021 (5 Marks)
 - e) Calculate Mr Gowrava estimated Income Tax Liability for YA 2020/2021 (5 Marks)

Question 4

- a) Value Added Tax (VAT) is introduced by Act No.14 of 2002 and is in force from 1st August 2002. VAT Act replaced the Goods and Services Tax (GST) which was almost a similar tax on the consumption of goods and services.
- i. Discuss the major differences between Indirect and Direct taxes using the examples. (10 marks)
 - ii. List the specific details that should be included in a Tax Invoice. (5 Marks)
- b) Company ABC which is a VAT Registered Company Purchased 300 quantities of item X for RS 500 (Price including VAT) per unit. Company policy is to make a 40 % Profit Margin (Applicable VAT is 8%)
- i. Calculate the Selling Price of a unit without VAT (3 Marks)
 - ii. Calculate the Selling Price of a unit with VAT (2 Marks)
 - iii. Company Sold all purchased items within the month. Calculate the VAT Liability of the Company for the month (5 Marks)

Question 5

- a) In Sri Lanka, most of our daily necessities, from food to household products are imported. This should allow us to take advantage global efficiencies to source the cheapest or best products, depending what people want. Unfortunately, high taxes and poor trade policies drive up end-costs for consumers in Sri Lanka.
- i. Briefly explain three taxes are collected by Sri Lanka Customs on imported goods, at the time of importation? (5 Marks)
- b) Company ABC Imported 2000 quantity of Item X. The CIF is Rs 100 per unit. the applicable import taxes are as follows
- | | |
|-------------|-----|
| Custom Duty | 20% |
| PAL | 5% |
| VAT | 8% |
| Excise Duty | 7% |

Tax Formula
$d = (\text{CIF value}) * (\text{Customs Import Duty Rate})$
$p = (v) * (\text{PAL Rate})$
$e = (v + d + c + p) * \text{Excise Duty Rate}$
$t = (v + 10\% \text{ of } v + d + c + p + e) * (\text{VAT Rate})$

- i. Calculate the Total Value of the Imported items (7 Marks)
- ii. Company policy is to keep a 60% profit margin calculate the selling price of the item. (3 Marks)
- iii. Company sold 1000 units per month, and other operating cost for the month is 250,000 calculate the profit/Loss of the month (5 Marks)
- iv. Calculate the VAT Payable/Receivable Amount at the end of month (5 Marks)

Question 06

- a) Income tax is payable by a "person". It is therefore important to understand the interpretation of the word "person" given in the Act. List down the categories covered under the term "Person"? (10 Marks)
- b) The Pay As You Earn the Sri Lankan government removed (PAYE) tax in November 2019. However, this has been reintroduced as 'Advance Personal Income Tax (APIT) with the proposed changes to the Inland Revenue Act No. 24 of 2017 with effect from January 1, 2020. Discuss the employer's responsibility on PAYE / APIT Tax. (10 marks)

Cura (Pvt) Ltd. has 50 employees. Out of 50 employees, 20 employees have net salary between Rs 100,000 to Rs 150,000 and 18 employees have net salary between Rs 25,000 to Rs 100,000 .The balance 12 employees net salary is below Rs.25,000.

The company sold land in Colombo for Rs 10,000,0000 during the year.

- c) Calculate the Stamp Duty liability of Cura (Pvt) Ltd on salary remittance. (02 marks)
- d) Calculate the Stamp Duty liability of Cura (Pvt) Ltd on the land sale transaction. (03 marks)

Question 07

- a) List the main challenges currently facing the tax system in Sri Lanka? (5 Marks)
- b) What do you see as the positive features of the tax system in Sri Lanka? Discuss (10 Marks)
- c) What are the most important initiatives that should be taken to improve the tax system in Sri Lanka? (10 Marks)

-----END OF THE QUESTION PAPER-----



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Year 3 Semester 2

END SEMESTER EXAMINATION

Research Methodology – BSCM3313

- This paper consists of SEVEN ⁰⁸ (07) questions on SEVEN pages.
- Answer FOUR ⁰⁴ (04) questions including question 01.
- Only Non-programmable calculators are allowed.
- You may use appropriate graphs, diagrams, equation/s to prove or justify the answers.
- If you have any doubt as to the interpretation of the wording of a question, make your own decision, but clearly state it on the script.
- Write legibly.

Date: 2022.03.09

Pass mark: 40%

Time: ⁰² 02 Hours

Question: 01

Multiple Choice

For each question there are four possible answers A, B, C and D. Choose the one you consider correct and record your choice in the given sheet.

Each correct answer will score 2.5 marks. A mark will not be deducted for a wrong answer.

- 1) Research is basically,
 - a) A methodology of enquiry
 - b) Search of truth
 - c) A systematic exploration of facts
 - d) All of the above



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- 2) Which of the following is the Objective of the Research?
- a) To become familiar with a phenomenon
 - b) To test a hypothesis of a causal relationship between variables
 - c) To determine the frequency with which something occurs or with it is associated with something else.
 - d) All of the above
- 3) A Hypothesis is a,
- a) Tentative statement whose validity is still to be tested
 - b) Supposition which is based on the past experiences
 - c) Statement of fact
 - d) All of the above
- 4) Mean, Variance and Standard Deviation are :
- a) Tools of Descriptive statistics
 - b) Tools of Inferential Statistics
 - c) Ways of sampling
 - d) Ways of collecting data
- 5) Can a Research problem be stated?
- a) By putting forward a question
 - b) Making a statement which is declarative in nature
 - c) Both 'A' and 'B'
 - d) None of the above



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- 6) A Null Hypothesis is,
- a) Hypothesis of no difference
 - b) Hypothesis that assigns value of zero to the variable
 - c) Hypothesis of zero significance
 - d) None of the above
- 7) Which of the following is NOT an essential element of report writing?
- a) Research Methodology
 - b) Reference
 - c) Conclusion
 - d) None of these
- 8) Which of the following is a step of research design?
- a) Defining the problem and formulating a hypothesis
 - b) Collecting data
 - c) Drawing inferences from the data
 - d) All of the above
- 9) Questionnaire is a :
- a) Research method
 - b) Measurement technique
 - c) Data analysis technique
 - d) Tool for data collection



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10) Which of the following is a non-probability sampling method?

- a) Simple random sampling
- b) Systematic sampling
- c) Cluster sampling
- d) Quota sampling

Question: 02

- a) Briefly explain the term of "Research Methods" with the aid of an example. (05 Marks)
- b) Briefly explain the significance of the Research Gap and the Significance of a setting a main objective of a research study. (06 Marks)
- c) Identify the difference between Drawback of the study and Limitations of the study. (06 Marks)
- d) How do you identify the significance of the research study. Imagine a Hypothetical study and explain your answer. (08 marks)

Question: 03

- a) Briefly explain the Process of a Research with the aid of an example. (06 Marks)
- b) Define the term of "Explanatory Study" with the aid of an example. (06 marks)
- c) Identify the significance of an Applied Research with the aid of an example. (06 Marks)
- d) "Snowball sampling is where research participants recruit other participants for a test or study". Explain the statement with the aid of a practical example in the society. (07 Marks)



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Question: 04

- a) Briefly explain the association of independent variables and dependent variable in relation to the conceptual framework of a research study.
(06 Marks)
- b) Briefly explain the elements of methods of data collection. (06 Marks)
- c) "Conceptual Framework is the driving concept of your research" Explain your answer with the aid of an example. (07 marks)
- d) Identify the difference between Theoretical framework and Conceptual Framework of the study. (06 Marks)

Question: 05

- a) Briefly explain the Advantages and Disadvantages of a **Quantitative Research**.
(06 Marks)
- b) Briefly explain the Advantages and Disadvantages of a **Qualitative Research**.
(06 marks)
- c) Briefly explain the term of Triangulation with the aid of an example.
(06 Marks)
- d) "A literature review is a piece of academic writing demonstrating knowledge and understanding of the academic literature on a specific topic placed in context".
(07 Marks)



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Question: 06

- a) What are the types of plagiarism and briefly explain them with the aid of an example. ? (05 Marks)
- b) Why does a researcher conduct a literature review. (05 Marks)
- c) "A citation is a formal reference to a published or unpublished source that you consulted and obtained information from while writing your research paper" Briefly explain the statement. (05 Marks)
- d) Paraphrase the following paragraph using citation of your own.

"Most medical people despised the press, holding attitudes not totally unfamiliar today. Reporters tended to be suckers for every quack, half-quack, over-eager scientist, or naive country doctor who thought he had a serum to cure tuberculosis, a herbal remedy for cancer, or a new surgical procedure to rejuvenate the aged. When the newspapers were not wasting space on undeserving medical stories, they were over-playing legitimate news, getting their facts wrong, and generally making a nuisance of themselves interfering in the lives and practices of busy professionals.

Doctors' deep suspicion of what they read in the newspapers and even in the less-carefully edited of the medical journals, helps to explain some of the early skepticism about insulin in countries like Britain: Oh, the Americans are always curing everything; this week it's diabetes. Even in Canada and the United States it was some months before there was enough confirmation of the unlikely news from Toronto to convince wire services and the more skeptical doctors and editors that insulin was, indeed, the real thing." (10 Marks)



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Question: 07

- a) Where does the conceptual framework of a study fit ? Briefly explain (05 Marks)
- b) Identify the difference between **Nominal Scale** and **Ordinal Scale** with the aid of an example. (05 Marks)
- c) Identify the difference between **Ratio Scale** and **Interval Scale** with the aid of an example. (05 Marks)
- d) Define the term of "Census" with the aid of an example. (04 Marks)
- e) "A reference list is a list of the publication information for the sources you've cited in your paper and is intended to give your readers all the information they need to find those sources.". Identify the term of Reference and highlight the significance of referencing in a referencing study. (06 Marks)

-----END OF THE QUESTION PAPER-----



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Question: 08

Part-A

- a) "A reference list is a list of the publication information for the sources you've cited in your paper and is intended to give your readers all the information they need to find those sources.". Identify the term of Reference and highlight the significance of referencing in a referencing study. (06 Marks)
- b) "Experimental research is a study that strictly adheres to a scientific research design". Briefly explain the statement. (04 Marks)

Part-B

Briefly explain the following terms. **Select 03 (Three)** out of the following.

- i. Questionnaire
- ii. Study Population
- iii. Sample
- iv. Inferential Statistics
- v. Observation

(05*3 Marks)

-----END OF THE QUESTION PAPER-----