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மேல் மாகாணக் கல்வித் திணைக்களம்
Department of Education - Western Province

නෙවන වාර පරීක්ෂණය
மூன்றாம் தவணைப் பரீட்சை - 2026
Third Term Test

ශ්‍රේණිය தரம் Grade	විෂයය பாடம் Subject	පත්‍රය வினாத்தாள் Paper	පැය மணித்தியாலம் Hours
13	Business Studies	I	2

Instructions:

- **Answer all the questions on this question paper itself.**
- **Select the correct answers for questions from 1 – 30 and write its number on the dotted line given.**
- **Write short answers for questions from 31 – 50 on the dotted line given.**

PAPER 1

(01) Some of the characteristics inherent in needs and wants are shown below.

A - Being unlimited.
B - Cannot be changed by social forces.
C - Being individualized.
D - Being able to be created by business people.
E - Being common to all people.
F - Being mandatory to be fulfilled to sustain life.

Which of the above characteristics is relevant only to needs?

(1) A, C, F (2) A,C,D (3) B,C,D (4) A,D,E (5) B,E,F (……)

(02) Select the option that correctly describes the characteristics of a product from the following.

(1) Varies depending on the supplier. (2) Cannot be produced homogeneously.
(3) Cannot be separated from the supplier. (4) Has no physical existence.
(5) Cannot be stored. (……)

(03) Statement A - The first stage of business development is the barter system.

Statement B - As a result of indirect production, surplus production occurred and thus the barter economy emerged.

Of the above two statements,

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(1) A is true and statement B is false.

(2) A is false and statement B is true.

(3) Statement B confirms statement A.

(4) Statements A and B are true and there is no interrelationship between them.

(5) Statement A and statement B are false. (.....)

(04) The consumer right that directly guarantees the right of a consumer to purchase quality goods and services of good standards so that they can obtain satisfaction commensurate with the money spent is,

(1) The right to information. (2) The right to choose.

(3) The right to redress. (4) The right to meet basic needs.

(5) The right to consumer education. (.....)

(05) The following are some of the issues that businesses should focus on when working to ensure sustainable development.

A - Raw material and waste management.
B - Improving the quality of life of the people.
C - Providing equal opportunities for the people.
D - Risk management.
E - Reducing poverty.
F - International trade.

From the above, select the category that includes only the issues that businesses should focus on when working to ensure social sustainable development.

(1) B, D,F (2) A,D,E (3) B,C,E (4) A,C,F (5) B,C,D (.....)

(6) Which of the following is a direct action that a business can take to provide a fair return to its owners?

(1) Social welfare services
(2) Green production
(3) Investing money in productive investment channels.
(4) Improving job satisfaction for employees.
(5) Waste management. (.....)

(07) Select the incorrect statement regarding advance personal income tax.(APIT)

(1) This is an indirect tax. (2) This is a direct tax.

(3) This is a tax of the income tax category.

(4) This is a tax collected by the Inland Revenue Department.

(5) It is mandatory for the employer to deduct it within the relevant period, regardless of the employee's wishes. (.....)

Past Papers Wiki

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(08) Some of the characteristics of public limited companies and private limited companies are as follows.

A - Minimum number of directors is one.

B - Shares or other securities can be issued publicly.

C - Creditworthiness test must be conducted before dividends can be paid to shareholders.

D - Minimum number of shareholders is one and maximum is 50.

E - Ability to register on the Colombo Stock Exchange.

Select the category that includes the characteristics of public limited companies only.

(1) A,B,D (2) B,D,E (3) B,C,E (4) A,C,D (5) C,D,E (.....)

(09) Some of the institutions that use different criteria to identify small and medium scale enterprises are given below.

A - Industrial Development Board

B - Central Bank of Sri Lanka

C - Department of Census and Statistics

D - Department of Small Industries

E - Industrial Technology Institute

Among the above institutions, which of the following institutions uses the criteria of electricity capacity and number of employees respectively?

(1) B and E (2) A and B (3) C and E (4) B and D (5) B and C (.....)

(10) The balances of time and savings deposits held by the public in banks are classified as,

(1) Current money (2) Bank money

(3) Substitute money (4) Debt money

(5) Foreign currency (.....)

(11) Which of the following is not a case where an insurance claim is not made?

(1) To a shipping company regarding a shipment of goods.

(2) To a wife regarding the life of a husband.

(3) To a pawnbroker regarding the gold items they pawn.

(4) To a businessman regarding the life of his brother.

(5) To a creditor regarding the life of a debtor up to the amount of his debt. (.....)

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(15) An agent who takes over goods from the principal and buys and sells goods at his own discretion in his own name is called,

(1) Broker (2) Commission agent

(3) Agent (4) Trustee

(5) Auctioneer (.....)

(16) Select the category that presents the business expectations contained in a plan in order from the following categories.

(1) Vision, Mission, Objectives, Policies, Objectives

(2) Mission, Vision, Objectives, Policies, Objectives

(3) Vision, Mission, Objectives, Policies, Objectives

(4) Vision, Objectives, Mission, Objectives, Policies

(5) Vision, Mission, Objectives, Policies, Objectives (.....)

(17) The incorrect statement made regarding "authority" is,

(1) It is a legal power that comes from a position.

(2) Authority has several sources and authority is broader than power.

(3) Authority can be delegated from one person to another within an organization.

(4) There is a legality in the authority for different positions.

(5) Authority is the right to perform various tasks, give commands and distribute resources.

(.....)

(18) The management board of a certain clothing manufacturing company has identified various problems with the "organization" of its management process. Which of the following is one such problem?

(1) Use of back-feedback control techniques.

(2) Adoption of a democratic leadership style.

(3) Planning beyond capacity and capability.

(4) Failure to share adequate and accurate information.

(5) Failure to identify tasks correctly. (.....)

(19) The unique characteristics of the flow production method are,

(1) Absence of market risk.

(2) Ability to change the product finish from batch to batch.

(3) Production takes place based on current demand on a specific order.

(4) Financial difficulties arise due to the need for large investments.

(5) Increased number of employees required to control the production flow. (.....)

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(20) Some information extracted from a certain business is given below.

- Number of units sold 60000
- Fixed cost Rs.1200000
- Direct cost per unit :
- Direct materials Rs.40
- Direct labour Rs.20
- Selling price per unit Rs.120

The break-even unit quantity of that business is,

(1) 20000 units (2) 5000 units (3) 2000 units

(4) 50000 units (5) 10000 units (.....)

(21) The following are some of the tools related to the variables of the marketing mix.

A - Coverage	F - Payment methods
B - Packaging	G - Warranty
C – Promotions	H - Intermediaries
D – Wholesale	I - After-sales service
E – Returns	J - Distribution channels

Which of the above answers includes tools related only to "product"?

(1) B,D,G,I (2) B,E,H,I (3) A,B,C,J (4) B,E,G,I (5) B,F,G,I (.....)

(22) It is said that the functions of all managers and employees of a business organization should be coordinated with the marketing function,

(1) In internal marketing (2) In relationship marketing

(3) In integrated marketing (4) In performance marketing

(5) In social marketing (.....)

(23) The table below shows several activities of a certain manufacturing company and the management functions they involve.

Activities	**Management functions**
(i). Gathering and improving information about the existing product, the production process, and the production plans.	A. Human Resource Management
(ii). Designing new labels for several products	B. Financial management
(iii). Strict control of working capital.	C. Marketing management
(iv). Information Management	D. Operations Management

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Which of the following options correctly matches the management functions to which they belong according to the sequence of activities given above?

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

(4) D, C, B, A (5) C, A, D, B (.....)

(24) Which of the following financial management decisions is an investment decision?

(1) Decisions about obtaining debt capital (2) Decisions about retaining profits

(3) Decisions about trade creditors (4) Decisions about expenses to be paid

(5) Decisions about modernizing the business (.....)

(25) In the table below, column X lists the types of financial ratios and column Y lists the corresponding ratios.

X	Y
A. Turnover ratios	1. Current ratio
B. Liquidity ratios	2. Inventory turnover ratio
C. Profitability ratios	3. Debt-to-equity ratio
D. Operating ratios	4. Return on investment ratio

When the X column and Y column are correctly matched, the answer is,

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

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

(5) A -2, B -1, C -4, D -3 (.....)

(26) The indirect benefits of investing in securities traded on the stock market are:

(1) Receiving dividends.

(2) Receiving capital gains.

(3) Getting an opportunity to issue rights.

(4) Having voting rights for ordinary shareholders and being able to be appointed as a director.

(5) Receiving annual interest for investors who have purchased corporate debentures of companies.

(.....)

(27) The steps involved in the human resource planning process are as follows.

A - Developing strategies to address human resource surplus or shortage.

B - Assessing human resources.

C - Evaluating and improving the human resource planning effort.

D - Comparing human resource demand and supply.

E - Forecasting future human resource needs

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Select the option that correctly lists the steps in the human resource planning process given above.

(1) B, D, A, E, C
(2) E, B, D, A, C
(3) E, B, C, D, A
(4) B, E, A, D, C
(5) B, D, A, E, C (.....)

(28) Consider the following two statements and select the correct answer.

1. Training is a relatively short-term program.
2. Development is the preparation of the employee to perform the tasks, duties, and responsibilities of the current job.

(1) Both the first and second statements are true.
(2) The first statement is false and the second statement is true.
(3) Both the statements are false.
(4) The first statement is true and the second statement is false.
(5) The first statement is true and the second statement further explains it. (.....)

(29) The benefits to the employer of maintaining a collective agreement are,

(1) Employee security.
(2) Benefits beyond statutory privileges.
(3) Protection of workers' rights.
(4) Creation of a satisfied workforce that is loyal to the organization.
(5) Clarity of rights and responsibilities. (.....)

(30) The answer group that shows the sequence of operations in the data processing process is,

(1) Selection, Classification. Calculation, Summary.
(2) Calculation, Selection, Summary, Classification.
(3) Classification, Calculation, Selection, Summary.
(4) Classification, Selection, Calculation, Summary.
(5) Selection, Calculation, Summary, Classification. (.....)

- **Fill in the blanks using the appropriate word/words in the answers to questions 31 to 40.**

(31) (A) To satisfy human needs, ...and.....production is carried out by .....

(B) Adding value to resources ..... is the main .....

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(32) (A) The people within the organization that influence it can be called the ..... and ..... internal environment.

(B) Through a study of the external environment of a business, a businessman can identify ..... and .....

(33) (A) The main function of primary marketers is to make transactions in the ..... market regarding .....

(B) The Public Service Provident Fund is managed by .....and the responsibility of the Employees Provident Fund is .....

(34) (A)..... Services and .....Services are two services provided by commercial banks.

(B) Bank overdraft facilities are available to the current account holder in two types as ..... and .....

(35) (A) Maintaining the value of the local currency stable without inflation and deflation is known as ..... stability, and the resilience of the economy is known as ..... stability.

(B) Cheques in which the words "or to the bearer" printed on the cheque are not crossed out are called .....cheques, and if the words "or to the bearer" are crossed out, they are called .....cheques.

(36) (A) The sources of authority for a manager can be mainly classified into two categories: ..... and .....

(B) Vertical communication takes place in the form of ..... and .....

(37) (A) The process of maintaining inventory under the control of the production process is called inventory control.

(B) The overall evaluation made by the customer of the ability of the product to fulfill the customer's needs is .....and the pleasure gained by the customer by producing a product as expected is .....

(38) (A) While comparing performance marketing programs and measures, attention should be paid to social responsibilities, ... and ..... while implementing them.

(B) The Sri Lankan business should be registered under the .....act in .....

(39) (A) The funding requirements of a business can be classified into two types as ..... and .....

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(B) The recruitment of employees into an organization is done in two ways as ..... and .....

(40) (A) The agreement reached between the two sides of the employer and employee regarding industrial disputes is ..... and the various measures used by the trade unions to influence the employer regarding industrial disputes are .....

(B) A combination of several fields such as Information Technology, Communication Technology, ... and .....

- **Write the appropriate answers to questions 41 to 50 in the spaces provided.**

(41) Write 04 trends that have occurred in the business sector with the development of information technology today.

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.....

(42) Write 04 business functions that can be seen in a production process.

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(43) Write 04 services provided to the public by investment managers.

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(44) Name 04 types of liability insurance policies available under liability insurance.

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.....

(45) Write 04 objectives of establishing the International Monetary Fund.

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(46) State the steps in the control process.

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(47) Name 04 types of factory layout plans.

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(48) Name 04 different types of brands.

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(49) Name 04 types of securities traded on the Colombo Stock Exchange.

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(50) Write the correct name for the following terms.

1. CSE -.....

2. BTC -.....

3. ADB -.....

4. ESS -.....

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மேல் மாகாணக் கல்வித் திணைக்களம்
Department of Education - Western Province

තෙවන වාර පරීක්ෂණය
மூன்றாம் தவணைப் பரீட்சை - 2026
Third Term Test

ශ්‍රේණිය தரம் Grade	13	විෂයය பாடம் Subject	Business Studies	පත්‍රය வினாத்தாள் Paper	II	පැය மணித்தியாலம் Hours	3

Instructions:

- Answer ***five*** questions selecting at least ***two*** questions from each part.

Part I

1) Kapila Kumara Senaratne is a retired officer from the Department of Export Agriculture. He has added new meaning to his retirement by starting and running a small business producing Kitul honey and related confectionary products and marketing them to both the local and foreign markets.

(i) (A) Classify the business mentioned in the above case based on the following criteria.

1. By the nature of the product.
2. By ownership.
3. By purpose.
4. By scale. (02 marks)

(B) Write 04 characteristics that can be seen in this business. (02 marks)

(ii) (A) Show the input-output process related to the above business with a diagram. (02 marks)

(B) Give 04 points on how the development of regional industries affects the economic sustainable development of a country. (02 marks)

(iii) Explain the way in which this business is run in an environmentally friendly manner using 04 points. (04 marks)

(iv) Due to the military situation in the Middle East Gulf countries, fuel and gas prices have increased in this country and there is not enough supply for consumers. (02 marks)

(A) Explain how a business can act in a way that fulfills its social responsibilities to its customers under such circumstances. (02 marks)

(B) Prepare a code of ethics for a petrol station. (02 marks)

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(V) (A) "It is important to maintain a mutual relationship between the government and businesses for the smooth flow of economic development in a country. "Briefly explain this statement. (02 marks)

(B) State 04 ways in which businesses contribute to the achievement of the economic objectives of the government. (02 marks)

(Total 20 marks)

2) Due to the floods and landslides caused by Cyclone Ditva, a large amount of paddy and vegetable farmlands were destroyed in the Central Province of Sri Lanka. Infrastructure facilities such as highways, railways, bridges, etc. were destroyed to the extent that the people living in those areas could not maintain their normal lives.

(i) (A). In addition to the above problems, mention 04 problems faced by the farming community. (02 marks)

(B). Name 04 things that can be done to restore the lives of the people in those areas in the event of such a disaster. (02 marks)

(ii) Umali and Sumalka are two professional lawyers. They are looking forward to running their legal practice as a partnership.

(A) What is the most suitable business organization for their business? Partnership? Explain this answer. (02 marks)

(B) Write 04 things that should be included in a "partnership agreement" to run a partnership smoothly. (02 marks)

(iii) The new companies formed by abolishing the Ceylon Electricity Board and restructuring the board came into effect from March 09.

(A) Name 04 companies that have been operating since the Ceylon Electricity Board was abolished. (02 marks)

(B) In addition to the names of state corporations, corporations and boards, they are known by various names. Mention 2 such names and write an example for each name. (02 marks)

(iv) From a young age, Jeevaka helped his father in his mask and puppet carving business in various ways. He had a strong passion for the art of carving and showed an innate ability in it. He experimented with various things as he got the opportunity and read local and books on the mask industry. With his father's encouragement, he became the owner of the business and found foreign customers through the Internet and developed the business to a highly profitable level in a short time.

(A) According to the above description, can Jeevaka be considered a businessman? (02 marks)

(B) Write 04 entrepreneurial traits that he possesses. (02 marks)

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(V) "It is essential that social entrepreneurs mobilize to rise again and again in the face of national disasters." Do you agree with this statement? Explain your answer by defining social entrepreneurship. (04 marks)

(Total 20 marks)

3) A skilled and experienced chef, Tharindi Ratnadeepa, worked as the head cook at the hotel, but she left it and started her own restaurant in the Wellawatte area with a small capital investment.

She also runs the restaurant as a street food restaurant after 10 pm using a small truck.

(i). (A) Write 4 things to consider when starting and running a small and medium-sized business. (02 marks)

(B) It is reported that many businesses started in this way close down within a few days of starting. State 4 reasons that can cause small and medium-sized businesses to fail. (02 marks)

(ii) She is planning to purchase two more trucks under lease facilities as night mobile shops are very popular among the current youth.

(A) What is a lease financing company? (02 marks)

(B) Write two advantages that a business person gets from a lease financing company. (02 marks)

(iii) (A) In addition to accepting deposits and providing loans, state 04 other services that commercial banks provide to businesses. (02 marks)

(B) Write 04 advantages that banks get from automated banking services. (02 marks)

(iv) (A) The above mentioned company wants comprehensive insurance for its small trucks and write 04 risks that are necessarily covered by such insurance. (02 marks)

(B) Write 04 examples of uninsurable risks. (02 marks)

(v) (A) "Communication" and "business communication" are two concepts that are related to each other. Explain this briefly. (02 marks)

(B) Explain with the help of 2 facts how communication is important for social activities. (02 marks)

(Total 20 marks)

4) It is evident that there is a need for international standards in road transport in Sri Lanka.

(i) (A) Mention 04 qualities that should be present to maintain a good transport system in Sri Lanka. (02 marks)

(B) It is important for a manufacturing establishment to maintain efficient stock control. Mention 04 advantages of having such efficient stock control. (02 marks)

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(ii) (A) Various equipment is used to make the operations of a warehouse efficient. Mention 4 equipments used in this way. (02 marks)

(B) Mention two differences between domestic trade and foreign trade. (02 marks)

(iii) (A) Briefly explain duty free shops and name two parties who can purchase goods from such shops. (02 marks)

(B) Mention 04 reasons why a bill of lading is important to an exporter. (02 marks)

(iv) (A) Although supermarkets are very popular in Sri Lanka today, ordinary retail stores are still common in many areas. Mention 04 reasons for this. (02 marks)

(B) Mention 04 areas in which the South Asian Association for Regional Cooperation (SAARC) cooperates. (02 marks)

(v) (A) Mention 04 limitations of e-commerce. (02 marks)

(B) E-commerce takes place between various parties. Mention 04 ways in which e-commerce can take place with the involvement of the consumer. (02 marks)

(Total 20 marks)

Part II

5) Hiruka is a person with about 18 years of experience in the apparel industry. He is an intelligent and talented person who has worked in the apparel industry in Sri Lanka as well as abroad. He currently runs his own apparel manufacturing company called "Hiru Apparels". He uses modern machinery with new technology for this and has hired suitable employees for it. He does his work with great enthusiasm and dedication until the goals are achieved, and he has strong self-confidence to face and solve any problem successfully. Also, taking into account the opinions of his followers and respecting their opinions when making decisions regarding business matters is one of his qualities. Therefore, the employees show more loyalty to the company. Although he had been doing all the management work until now, as the business was improving day by day, he hired a skilled and experienced operations manager, a finance manager, and two more supervisors for the factory.

(i) (A) Give 04 reasons why this garment industry is improving day by day. (02 marks)

(B) Name the leadership style followed by Hiruka and give reasons for your answer. (02 marks)

(ii) (A) Write two qualities that Hiruka possesses among the leadership qualities that an industrial leader should have. (02 marks)

(B) What is the management level to which Hiruka's newly hired operations manager and finance manager belong? Write 03 functions related to that management level. (02 marks)

(iii) (A) Give two financial and two non-financial motivational methods that Hiruka can use to motivate employees. (02 marks)

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(B) Give 4 reasons why it is important to motivate employees through different methods. (02 marks)

(iv) (A) "This garment industry is characterized by a process-oriented approach." Mention two advantages and two disadvantages of the process-oriented approach. (02 marks)

(B) This organization maintains a separate department for purchasing materials. Name the steps in the material purchasing process. (02 marks)

(v) The following techniques are maintained in the factory to maintain the quality of Hiruka garments at a very high level. Briefly introduce these quality control techniques.

(A). Quality circle
(B). Quality assurance
(C). Quality standards
(D). Statistical process control (04 marks)

(Total 20 marks)

6) (i) Some facts related to the stock of a spice manufacturing company are given below.

Maximum material consumption = 400 units per day

Minimum material consumption = 200 units per day

Minimum reorder period = 10 days

Maximum reorder period = 14 days

Reorder quantity = 3600 units

Calculate the following.

(A) Reorder level

(B) Maximum stock level

(C) Minimum stock level

(D) Safety stock (04 marks)

(ii) C/S Multi Color (Pvt) Ltd. is a leading paint manufacturer in Sri Lanka. They annually paint several government hospitals in the island for free and also pay close attention to the health and safety of their employees. The company has built effective relationships with all its stakeholders. They also work to sell their products of the highest quality at reasonable prices. They do not engage in unnecessary advertising. The employees treat customers very well and do not forget to preserve the environment. They also maintain an extensive distribution network throughout the island.

Name the marketing concept followed by this company and briefly explain it. (04 marks)

(iii) (A) Define "Packaging" and state its 03 levels. (02 marks)

(B) State 04 things to consider when designing a packaging. (02 marks)

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(iv) (A) Businesses use various promotional strategies. State 04 situations where promotion is important for a business. (02 marks)

(B) Briefly introduce.

1. Establishment
2. Emotion (02 marks)

(v) (A) Benjamin, who had been abroad for some time, decided to invest some of his savings in common stocks. State two advantages and two disadvantages each of Benjamin's decision. (02 marks)

(B) State 04 things to consider when a business entity meets its funding requirements. (02 marks)

(Total 20 marks)

7) The following is the income statement of Dedunu Products (Pvt) Ltd. for the year ending 31.03.2025.

	Rs.000	Rs.000
Sales		40000
Beginning Stock	7000	
Purchases	16000	
	23000	
Ending Stock	(5000)	
Cost of Sales		(18000)
Gross Profit		22000
Distribution Expenses	2000	
Administrative Expenses	5000	
Other Expenses	1000	
Finance Expenses	2000	(10000)
Profit Before Tax		12000
Income Tax		(1600)
Net Profit After Tax		10400

(i) (A) Calculate the following financial ratios using the above financial statements.

1. Gross turnover ratio
2. Gross profit ratio (02 marks)

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(B) The previous interest coverage ratio of this business was 04 times. Explain the idea implied by the result of the relevant year compared to that year. (02 marks)

(ii) The Human Resources Manager of the above organization has discovered the following facts in the first two steps of the Human Resources Management process.

Position	Human Resource Demand	Human Resource Supply
Accounting Assistant	07	09
Quality Controller	08	04

(A) Name the next steps in human resource planning. (02 marks)

(B) Indicate the current situation regarding each of the above positions and indicate the decision that the human resource manager can take in this regard. (02 marks)

(iii) (A) State 04 internal attraction methods that attract employees to an organization. (02 marks)

(B) State 02 advantages and disadvantages of internal attraction methods each. (02 marks)

(iv) (A) Define "employee grievance". (01 marks)

(B) State 03 methods of resolving employee grievances. (03 marks)

(v) Briefly introduce the following.

1.S&P Sri Lanka 20 Index

2.Interbank call loan market (04 marks)

(Total 20 marks)

8) (i) (A) Information systems are used to facilitate the operations of a business. State 04 ways in which an information system is important to a business. (02 marks)

(B) When classifying information according to its nature, it is classified as quantitative information and qualitative information. Briefly explain quantitative information and qualitative information and give an example of each. (02 marks)

(ii) (A) State 04 qualities that should be present in good information. (02 marks)

(B) In the classification of information systems according to use, Management Information System (MIS) is very important. Explain Management Information System and mention two of its basic characteristics. (02 marks)

(iii) (A) Businesses use firewalls for their information systems. Explain what a firewall is and give 2 reasons why it is essential for a business. (02 marks)

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(B) Blockchain technology is currently being used in many different fields. Mention 4 advantages of blockchain technology. (02 marks)

(iv) (A) Mention 04 points to be considered when preparing a business plan. (02 marks)

(B) Mention 04 information to be presented in a competitive analysis included in a marketing plan. (02 marks)

(v) (A) Explain the estimated project cost included in a financial plan and mention 02 components included in the estimated project cost. (02 marks)

(B) Briefly explain the concept of corporate social responsibility. (02 marks)

(Total 20 marks)

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