



Department of Education, Sabaragamuwa/weekly school

week- January 3

Subject-Accounting

Grade-13

Prepared by -
Zonal Education Office, Rathnapura.

Competency 13.0 – Presents information required for management to decision making by analyzing and interpreting financial statements using ratios.

Competency Level 13.6 – Calculates and interprets investor's ratios.

- State the uses of investors' ratios for an entrepreneur
- Way of calculating earnings per share
- Way of calculating dividend per share
- Following details were obtained from similar type of companies.

	A Ltd	B Ltd
Earning per share (Rs.)	24.75	18.25
Dividend per share (Rs.)	10.50	10.50

- State the most suitable company for investment.

Competency 14.0 – Evaluation of Basic Concepts of Management Accounting.

Competency Level 14.1 – Make use of Management Accounting for Decision Making.

- (i) What are the main types of accounting?
- (ii) Explain the meaning of management accounting
- (iii) What are the management duties to be considered in making decisions?
- (iv) Differentiate management and financial accounting based in criteria.

