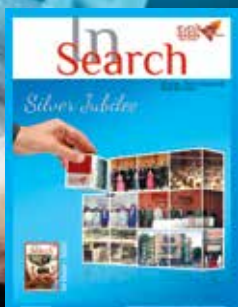


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1st Issue - 2016 (Volume 07)
ISSN 2279-2260



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JMUB Jayasekera
President - AAT Sri Lanka

President's Thoughts

LET US MOVE FORWARD

It is with great pleasure I pen down these words to the members journal, In-Search as the incumbent President. These ideas are expresses to encourage members; the upcoming professionals to face the challenges of a rapidly changing global economic environment.

During my two year tenure 2016/17, my target is to take this prestigious institute to greater heights. With that in mind, I have presented the "Way Forward 2016/17" which has been approved by the Council for implementation. One of the committees newly introduced under this programme "Skills Development and Member Benevolence" with the objective of, "opening avenues for AAT members to enhance communications and IT skills with a view to aligning them to leadership goals as well as coordinating benevolent activities of members".

Regular publication of the Members' Journal is one of the main activities coming under the purview of this Committee. Through this journal, members get the opportunity to showcase their talents by writing articles, conducting interviews and publishing their research findings as well in addition to learning from the experience of others. This journal would thus steadily pave the path for all AAT members to upgrade their skills in many aspects.

I take this opportunity to express my sincere gratitude to the Chairman and the members of the Skills Development and Member Benevolence Committee for their hard work in producing this journal. Let me also thank all the article writers and organizations who contributed in various ways to make the publication a success.



Chairman Message

Skills Development & Member Benevolence Committee

Some changes occur suddenly naturally which some are thoughtfully planned. The Skills Development and Member Benevolence Committee happens to be a newly planned initiative of the present Council to bring about changes in AAT Sri Lanka. It has been identified that development of soft skills is equally important as much as technical skills in the current context, and pursuing this objective was assigned to the Skills Development and Member Benevolence Committee. The Committee accordingly, focused on improving the communication & presentation skills of AAT members through various initiatives. InSearch is one such initiative launched to build a platform for authors to give life to their novel thoughts and ideas, and share with the membership.

We were successful in adding a few salient features to this Volume, resulting from numerous positive feedbacks received from our enthusiastic members. This is the first volume featuring trilingual articles, and it is indeed a landmark development. It will open the forum for members to fulfill their urge to write articles without any language barrier. We hope members will explore this opportunity in the future.

I would like to take this opportunity to thank authors for their efforts in lifting the quality and standard of InSearch, and also, thank the well-wishers and sponsors for their guidance and assistance. Further, I would express my gratitude to the InSearch Journal Committee chaired by Mr. Vijayapala Sinnathamby for their tremendous effort under difficult conditions.

We look forward to your valuable feedback to take InSearch to greater heights and lift the professional image of the Association.

Dayal Abhayasinghe

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EDITORIAL



This is a time of great changes for productive developments. The young professional today is an individual, is a real person with feelings of self-respect, sensitivity, responsibility and compassion. We need to recognize, appreciate, applaud and foster the fine blend of sensibilities in a young professional – and thus this 'InSearch' is to be viewed as a launch pad for their creative urges to blossom naturally.

InSearch will continue to disseminate the knowledge hub by producing more and more thematic articles in future.

My thanks are due to the committee Chairman, editorial board, authors, AAT Members and staff who have been of immense help in breathing life into these pages.

Good Luck.

Vijayapala Sinnathamby
Chairman, Journal Committee

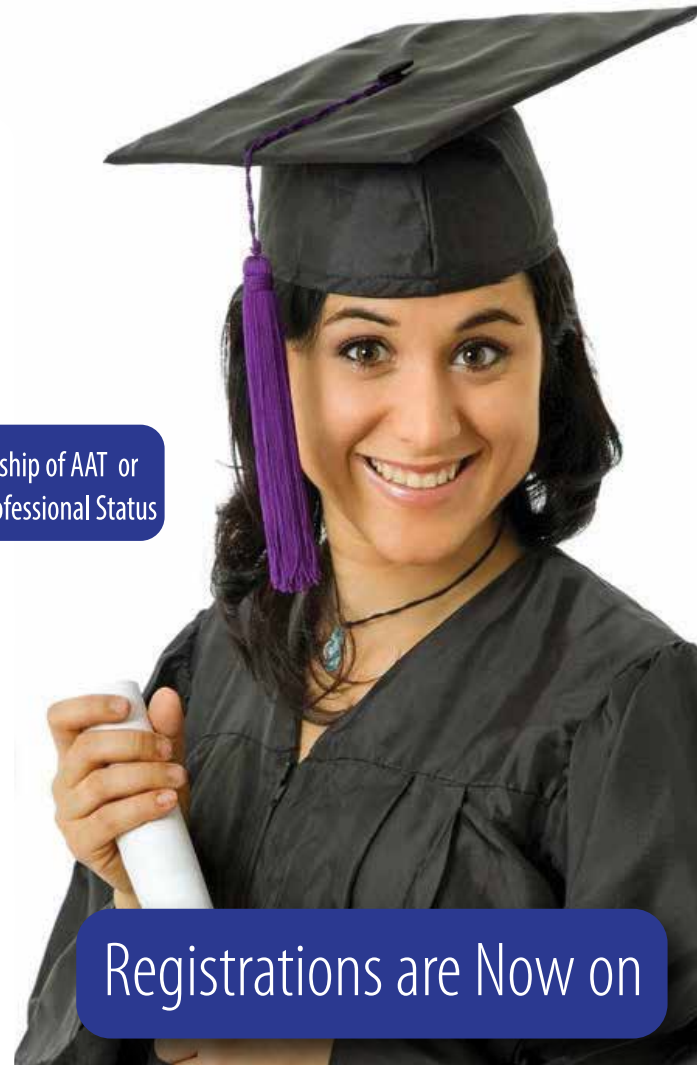
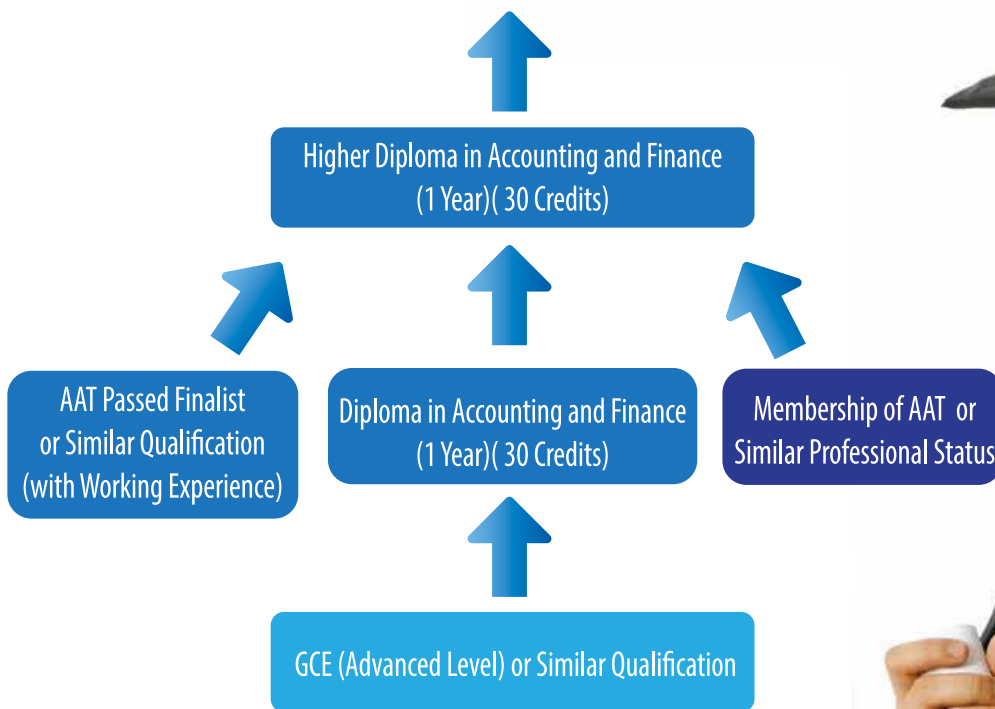
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IMPACT OF TECHNOLOGY ON ACCOUNTING INDUSTRY

Abstract

The aim of this paper is to identify the impact of rapidly changing technology on the Accounting industry and to point out the dominant role technology plays in the accounting profession. Further this paper intends to emphasize the importance of having updated knowledge about technology for accountants in the modern day as it will equip them to perform the functions in their job roles better.

Key words- Technology, Accountancy, Accounting Industry, Accountants

About the past

Gone are the days in which accountants used pens, papers, and calculators to record the transactions in books and verify the accuracy of ledgers, that consumed considerable amount of time and money. Also, traditionally accountants had a limited role within organizations since they were occupied only with routine accounts work. Due to such limited role, they stagnated at one level without much exposure to the core operations of the entity as opposed to professionals of other expert areas who had greater opportunities in the business entity. However, developments and innovations in the field of ICT have moved the accountancy profession towards a platform, which is highly sophisticated thereby marking tremendous improvement in the entire business sector and in the role of the accountant. The benefits derived from technology are both financial and non-financial. Especially with the introduction of accounting software packages, the time factor has been reduced remarkably in line with the long term cost factor. Today accountants are no longer the number crunchers that they were pictured to be. Technology has changed the shape of the Accounting Industry.

Introduction

Technology is one of the most influential tools, which transforms the world into a much more complex place. It is observed that today technology positively impacts on all aspects of industries, be it manufacturing or service sector. Industries within those sectors have been affected by technology. Professions like medical, legal, and accountancy have reached greater heights with the introduction of technology into those professions. It is important to note that technology can be applied at different levels in different industries and professions. Continuous change of technology creates both opportunities for further improvements and greater competition than ever in industries or professions.

At present

Today's role of the accountant goes beyond preparation of financial or management accounts. Technology takes care of such functions ensuring greater accuracy while reducing the margin of error which cannot be manually achieved due to continual improvement in computational power and multi-tasking ability of computers. The modern day accountants are professionals who have assumed diversified roles and have become part of strategic planning teams. Now, many accountants are positioned to give advice, develop new processes, and project future forecasts which a computer cannot be expected and trusted to perform. This clearly shows how the traditional accountant's role has changed in the modern business environment requiring them to be thorough in such areas in order to ensure that future accountants are aware of the modern tools used in the accounting industry.

It is important to note that changes in technology have not been embraced by all professionals in the same way. While some accountants still use the Microsoft Excel for accounting purposes, many others use ERP systems, which are linked with the modern day cloud technology and mobile working concepts which guarantee greater flexibility over data entry and quick decision making while creating additional risk element for data security as well. Data security is of paramount importance for any institution, where accountants are expected to manage the flow of company information and retain such information only within the permitted personnel. This threat goes beyond the scope of computer hardware and software. Due to improvements in telecommunication industry with technological innovations, Internet, Intranet and Extranet have become key ways and means of sharing company information where possible risks need to be addressed explicitly and the accountants' and auditors' involvement as a user and administrator is mandatory. Therefore this risk is one of the major challenges for accounting industry since every company is trying to move towards a paperless working environment where entire documentation process has become electronic.

Application of technology

It is interesting to note that young prospective accountants believe that basic knowledge about computers and office packages along with special accounting software is more than enough to secure their competitive position in the job market and perform their duties as accountants. But in reality the job market is such that all prospective accountants cannot be employed in one industry whereas they have to work in different industries where application of technology varies to a greater extent. On



the other hand, professional accounting institutions and academic institutions cannot reasonably cover a considerable number of industries during the limited time period of their programmes to educate students about such industries and impact of technology in such industries.

Let's think of a hypothetical situation where you are a recently qualified accountant working for a diversified company having a hotel chain, building construction and agro businesses. This may be a dream of any accountant to serve in such a diversified entity. You are assigned to a group project evaluation team, which includes other professionals like engineers, legal advisers etc to evaluate the use of renewable energy due to recently unexpected power failures and sages. In such a situation you may find yourself in a great mess if you are not familiar with the technical jargon (Energy audits, cost reduction plans, evaluation of the different renewable sources) where you are not in a position to get direct cash inflows and out flows so easily as what we have learnt in project appraisal during capital budgeting. This simply shows that the dream is not so beautiful. You have to go a little bit further into technological aspects such as solar energy, life time



What is expected from professional Accounting Institutions

According to the AICPA, anyone who wishes to become a CPA must keep up with emerging technologies. This shows the relative importance given by one of the leading accounting bodies to ensure that its members are having updated knowledge about the technological innovations in the industry itself as well as in the profession. Fortunately the immense importance of updating students' and members' knowledge about modern technology, has been clearly identified by most of the professional institutions in Sri Lanka. To facilitate the existing and prospective Accountants and Accounting Technicians, the professional bodies need to focus on the importance of this aspect and update their study programmes and CPD programmes in order to ensure their students and members are on par with the technology.

Conclusion

Therefore as professionals in the field of accountancy, are we ready to adapt the challenges coming from technological advancements, which transform our Accounting job role in any industry, which we perform. Such a transformation doesn't mean a mere replacement of type writers with word processors and Calculators, ledger books with the spread sheets. This is what has happened on many organizations where technology has adopted just as a fashion, instead of getting the gigantic benefits offered by it. Here technology provides benefits in much broader aspect. But it is important to understand that Organizations embrace the technology in different faces and different levels based on various factors such as cost, relative benefit, current available resources etc. Therefore institutions and individuals need to use the technology to enhance the performance while generating competitive advantage over other firms. Finally are you ready for this challenge? If we Accountants don't adapt to the changes, we will be left behind.

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of such energy sources etc. It is inevitable that this will also become part of technology in the near future. It's not essential that an accountant has a thorough background knowledge in renewable energy or any new area which is linked to his job role. What is intended to be highlighted is that he needs to have some kind of a basic knowledge about the trends in the present environment, in his industry and profession and the projects he is involved in. But as accountants & prospective accountants, having developed an interest in technology would be a big plus. This can be further elaborated from two aspects.

- With the interest about the industry and the technology, one can widen his knowledge base about the duties which he performs. Especially this is helpful for accountants to go up in the corporate ladder with a more comprehensive knowledge about the industry.
- On the other hand, Accountants need to have the required knowledge to justify the expenditure approved for any improvements or modifications in terms of technology. Otherwise Accountants have to profoundly depend on other parties' views to make decisions, which is very risky in the present context.



Interviewed by
Isuri Dissanayake

MAAT, BBM, CIMA Cert.

Teacher - Lyceum International School

Interview with

Eng.(Dr.) Jagath Peiris,

FMAAT, DBA, Bsc Eng, C Eng, FIE(SL), MIET, MI Plant E, FCMA, FCIM, FICM

Chief Executive Officer / Executive Secretary, The Institution of Engineers, Sri Lanka

Dr. Jagath, shares numerous hardships in his illustrious career and attainments of his success towards un-comparable goals. He is a Chartered Engineer, a Chartered Management Accountant, a Chartered Marketer, a Chartered Manager and a registered Company Secretary the Best Sri Lankan Entrepreneur of the Year in 2003 and the Sri Lankan Business Leader of the Year in 2004.

1. The achievements of an organization are the results of the combined efforts of each individual. Could you please explain background to your organization and your role in it ?

I retired from the organization I owned in 2010 by selling my holding in the company. Since then I work as a non-executive director giving advice whenever I am requested to do so by the current management.

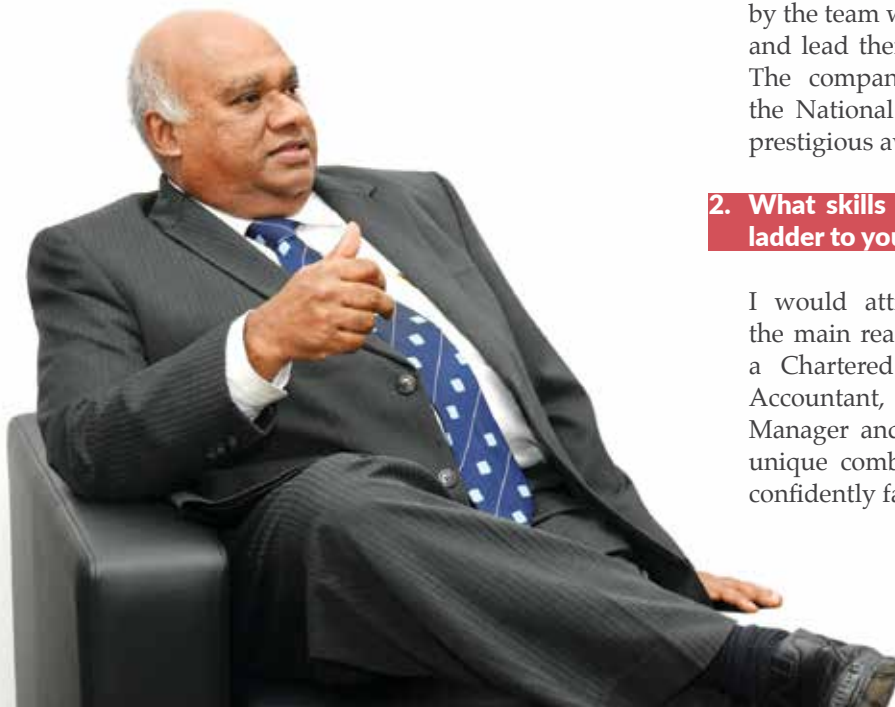
The organization I led became a major export revenue earner to the country and won several national

awards for Exports. The company exported to over 20 countries and was well known in the global ceramic industry as a manufacturer of high quality porcelain tableware. The company commenced operations in 1996 and in 2004 the company became the largest exporter of Ceramic products from Sri Lanka.

The company success was because of team work. The manufacturing, finance, marketing and administration teams blended well and they were led by excellent managers. Their individual efforts were synergized by the team work among them. I was able to motivate and lead them to achieve exceptional performances. The company won the National Quality Award, the National Productivity Award and several other prestigious awards during the decade ending 2010.

2. What skills and abilities aid you to climb up the ladder to your present career?

I would attribute my multi-disciplinary skills as the main reason to climb the corporate ladder. I am a Chartered Engineer, a Chartered Management Accountant, a Chartered Marketer, a Chartered Manager and a registered Company Secretary. This unique combination of qualifications helped me to confidently face any issues.





3. A journey of thousand miles must begin with a single step and what was that initial step you took in your success today

I was able to take the bold step of venturing on to my own business after giving away the lucrative position of Managing Director in a large public quoted company. This step enabled me to reach my true potential and become which is amply proven by the numerous awards I was able to win during the period 2000- 2010 which includes the Best Sri Lankan Entrepreneur of the Year in 2003 and the Sri Lankan Business leader of the Year in 2004.

4. You may have encountered numerous hardships in your illustrious career. Share with us, how these hardships helped you to shape your personality, beliefs and your mantra of success

There were many obstacles I faced. Most of them were uncontrollable. These include intense competition from Chinese manufacturers when they entered the global markets in a big way in 2005, high energy prices, explosion in the factory causing a severe loss to property and the manufacturing process, withdrawal of the GSP + benefits to Sri Lanka.

I and the management of the company were able to successfully face all these challenges. We were resilient because we had our basics right. We had excellent relationships with global customers. Very often they were understanding as they wanted long term relationships with us and were able to give us a hand when required. I would consider our marketing skills as the main mantra for our success. The experience I and the other managers obtained by satisfactorily

facing these challenges helped us to develop our personality and to face any issue with confidence.

5. Can you praise aat as a solid foundation in your professional career?

As a professional qualification, AAT can help a person to gather required skills to perform effectively and efficiently. This qualification is ideal for school leavers and to those who have just started working.

6. What courage and confidence has aat given you?

As with any professional qualification AAT qualification also provides the necessary confidence to face challenges when one is performing his duties in an organization.

7. What professional recognition have you gained as an aat member?

I am a Lifetime Fellow Member of the AAT. Professional qualifications enable individuals to gain recognition from the employer, peers and also from the society

8. As an aat member, how did you welcome technology?

Embracing technology is a must for any professional. To effectively perform duties any individual should use the available technology. Otherwise the organization will not be able to be competitive.

9. What piece of advice can you voice to our aat passed finalists?

After qualifying, do not think that your studying period is over. Gather more knowledge as well as qualifications. Multidisciplinary qualifications give breadth of knowledge and would be preferred by most employers.

10. What benefits can you emphasize to youth searching a career in accounting?

With the increasing number of SMEs being formed there will be a demand for qualified accounting professionals. Please master the basics in Accounting which will be handy throughout your career as a professional Accountant.

11. You are never too late to set another goal. what is your next goal as an aat member

Impart knowledge to the next generation by my involvement with professional institutions where I can share my knowledge and experiences with young professionals and students,

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Chartered Tax Advisor and
Authorized Representative

ASSESSMENT AND APPEAL PROCEDURE UNDER INLAND REVENUE ACT NO. 10 OF 2006



Introduction

“Most governments are elected on the basis of promises. But no government can run on promissory notes. Governments need money in cash.” (Mr. Palaniappan Chidambaram, former Union Minister of Finance of India at the 20th Annual Oration on Taxation-CA Sri Lanka) The significance of Government revenue by which Government achieve objectives of fiscal policy, keeping inflation under control, minimizing unemployment, stabilizing the growth rate of the economy, and finally maintaining equilibrium in the balance of payments is indicated by this

quotation. Even though governments have few alternatives in collecting revenue, any sovereign government prefers to impose taxes because tax is a free resource without the burden of any obligation.

What is an Assessment?

Under **Section 163 (1)** of the Inland Revenue Act No. 10 of 2006 (hereinafter referred to as “the Act”), the Assessor (includes Assistant Commissioner) is of the opinion that a person has not paid tax or has paid an amount less than the proper amount which he ought to have paid for any year of assessment, Assessor may assess the amount, which in his judgment ought to have been paid by such person. In plain terms, assessment is an official computation of the Assessable Income which the relevant person shall be called upon to pay.

Assessment Procedure

Basically, in terms of **Section 113 (1)** of the Act, income tax is collected by the Department of Inland Revenue under self-assessment scheme, under which the taxpayer shall pay income tax on a quarterly basis for any year of assessment. As a part of this requirement, any person who is chargeable with income tax for any year of assessment shall furnish a return on or **before 30th November** immediately succeeding the end of that year of assessment under **Section 106 (1)**.

Where any person furnished the return of income on or before the statutorily due date, no assessment can be made after expiry of 18 months from 30th November of the year of assessment immediately succeeding that year of assessment. However if the return has not been made on due date, four years are available for tax authorities to make assessments. However, **Proviso 2 to Section 163 (5)** provides that this time bar protection is not available for the taxpayers who have committed any fraud, evasion or willful default.

When a person furnishes a return of income, the Assessor has to make two decisions.

1. Accept the return made by such person. or
2. Reject the return and estimate the amount of the Assessable Income.

If the Assessor rejects the return, he may issue an assessment in the first instance and additional assessments followed by the first assessment. **Sections 163** states the occasions where an Assessor can issue an assessment or additional assessments. Those are;

1. Where any person who is liable to income tax has not paid such tax. (Assessment) - **Section 163 (1) (a)**
2. Where any person has paid an amount less than the proper amount payable. (Assessment) - **Section 163 (1) (b)**
3. Where it appears to an Assessor that any person liable to income tax for any year of assessment, has been assessed at less than the proper amount. (Additional Assessment) - **Section 163 (2)**

In the process of making an assessment or additional assessment, the assessor has to carry out duties in accordance with Proviso to **Section 163 (3)** which says;

“Provided that where an Assessor or Assistant Commissioner does not accept a return made by any person for any year of assessment and makes an assessment or additional assessment on such person for that year of assessment, he shall communicate to such person **in writing** his **reasons** for not accepting the return.”

The validity of such an action has been examined by the Supreme Court of Sri Lanka in the case of *Mrs. D. M. S. Fernando and another v A. M. Ismail* (1982) 4 SLTC 184 where the court held that;

“The section requires those reasons to be stated and not the conclusion.....The duty cast on the Assessor must be carried out **without** exception even though the Assessee accepts the obvious.”

The simple meaning of this judgment is that the Assessor has to give reasons in writing for non-acceptance of the return even where the Assessee has admitted falsity of the return. The imposition of taxes without giving reasons is illegal. The natural consequence is the assessment becoming **null and void** (Having no legal force).

Reasons so communicated must be specific and not vague. This requirement is also endorsed by the Court of Appeal in **New Portman Ltd v W. Jayawardena and Others** (1984) 4 SLTC 236, where the Assessor has given a reason for rejecting the return as, “According to information available with me the statement of accounts furnished by you does not reveal the correct profit”. The court held that the reason for rejecting the return given by the Assessor should be adequate and intelligent. General reasons are inadequate. The reason given by the Assessor was only a conclusion and not the reason for conclusion.

The purpose sought to be achieved by imposing a mandatory duty on the Assessor to communicate reasons for rejecting returns has been taken away by **Section 163 (6)** by allowing a further assessment in place of the assessment so annulled. But such further assessment has been limited to only one assessment and no further assessments are allowed.



The Nature of a Tax Appeal

Tax appeal is known as the common way of resolving disagreements between revenue authorities and taxpayers. Furthermore, a tax appeal is not a dispute between parties (**Lis Inter Partes**), where the court of law does not involve for finding facts. If tax appeal is a dispute between parties, it should directly go to the Court of Appeal by which the appellant can get determination on both fact finding and question of law.

The other important aspect is the famous legal doctrine “*Resjudicata*” being not applicable for income tax appeals. “*Res judicata*” denotes a case in which there has been a final judgment and is no longer subject to appeal. In plain terms, once a matter is judicially decided, it is finally decided. The reason is each year’s assessment is final only for that year and does not govern subsequent years, because it determines only tax for a particular period.

Requirements of a Valid Appeal

Under **Section 165 (1)**, any person can appeal to the Commissioner General of Inland Revenue (CGIR) within 30 days, after the date of the notice of assessment, if such person is aggrieved by amount of an assessment or amount of any valuation made under the Act. Therefore the subject matter of the appeal should be an assessment or valuation made by the Assessor. But **Proviso to Section 165 (1)**, has vested powers to the CGIR to grant extension of time upon being satisfied that, owing to absence from Sri Lanka, sickness, or other reasonable cause, the appellant was prevented from appealing within the prescribed period. However, **Section 165 (5)** specifically stipulates that the petition of appeal should conform to provisions set out in **Section 165 (2), (3) and (4)**. Those respectively are;

- Every petition of appeal shall be addressed to the CGIR stating precisely the grounds of appeal.
- If the assessment is issued in the absence of a return, the petition of appeal shall be sent together with a return duly made.
- Where if tax has not been paid, such tax should be paid on the basis of the return together with any penalty thereon.



An emphatic protest will not constitute a valid petition of appeal. The effect of this requirement was examined by the Supreme Court in **J. A. Baharan v D. G. Obeysekara (1955) 1 SLTC 569**, where court held that,

“Where an Assessee fails to state precisely the grounds of objection against the assessment and merely lodges “**an emphatic protest**”, such protest is not a notice of objection”.

To avoid injustice to the appellant due to arbitrary and incorrect assessments, **proviso to Section 165 (4)** has empowered the CGIR to use his discretion to hold over tax in dispute or part thereof until the appeal is determined.

Various Stages of a Tax Appeal

Under Section 165 (6), the Act imposes a mandatory duty on the CGIR to acknowledge every appeal received by him within 30 days period. In the appeal so acknowledged, the date of the letter of acknowledgement shall be deemed to be the date of receipt of such appeal by CGIR. If not so acknowledged within 30 days, such appeal shall be deemed to have been received on the day on which it is delivered to the CGIR.

Further Inquiry by an Assessor

On receipt of a valid appeal, the CGIR may order further inquiry on the matters that are under appeal to be made by an Assessor other than the Assessor who made the relevant assessment. The onus of disproving that the assessment is wrong and excursive lays upon the Assesses. If the Assessee fails to provide material evidence to support his opinion, the Assessor confirms the assessment according to his opinion. However, this stage is recognized as settlement or agreement reached with the Assessor. If agreement is reached with regard to the matters in the appeal, the necessary adjustments to the assessment shall be made as set out in **Section 165 (7)**.

Hearing of Appeals before the CGIR

Where no agreement is reached between the appellant and the Assessor, the Commissioner General shall fix a time and place for the hearing of the appeal. Every appellant shall attend in person or by an authorized representative at the hearing of the appeal. If CGIR is of the opinion that the personal attendance of the appellant is necessary, he may adjourn the hearing until the appellant attends in person. Failure to comply with this requirement will result in the dismissal of appeal by the CGIR and then the assessment becomes final and conclusive.

However, **Proviso to Section 165 (9)** empowers the CGIR to vacate such dismissal, if the appellant or his authorized representative was prevented from due attendance at the hearing by reason of absence from Sri Lanka, sickness, or other unavoidable cause. The CGIR has the following powers at this stage.

1. To summon any person whom he may consider able to give evidence before him, and may examine such person on oath or otherwise.
2. Issuing notice in writing to any person, requiring

him to produce or to transmit any deeds, plans, instruments, books, accounts, trade lists, stock lists, registers, cheques, paying-in-slips, auditors' reports or other documents in his possession.

The CGIR may confirm, reduce, increase or annul the assessment on appeal and give notice in writing to the appellant, of his determination within two years from the date on which such petition of appeal is received by him. Where an appeal is not agreed with the Assessor or not determined by the CGIR within two years period, such appeal shall be deemed to have been allowed and tax charged accordingly.

Appeals to the Tax Appeal Commission

Any person, who is dissatisfied with the determination given by CGIR before 1st April 2011, should appeal to the Board of Review established under **Section 166** of the Act. With the intension of setting up an impartial tax appeal tribunal, the Tax Appeal Commission (hereinafter referred to as "the Commission") was established under Tax Appeal Commission Act No. 23 of 2011 (as amended) by repealing **Section 166, 167, 168 and 169** of the Act with effect from 1st April 2011.

According to **Section 8** of the Tax Appeal Commission Act, any person who is aggrieved by the determination of the CGIR, in relation to the imposition of any tax, levy, charge, duty or penalty, may appeal in writing to the Commission, within 30 days from the receipt of reasons. The subject matter of the appeal should be the reasons stated by the CGIR. The details of such appeal have been specified in the gazette notification No. 1760/4 dated 28.05.2012 issued by the Commission.

Under **Section 7** of the Tax Appeals Commission Act, a payment to a special account or a bank guarantee for an equivalent amount should be furnished in favour of the Commission when lodging an appeal. The appellant has the following alternatives in this regard.

1. Refundable deposit of 25% of tax assessed by the CGIR. **or**
2. Non-refundable deposit of 10% of tax assessed by the CGIR.

Further, a fee of Rs. 2,500 and the certified copies of original petition of appeal and other documents should also be submitted with the appeal. The Secretary to the Commission shall fix a date, time, and place for the hearing of the appeal within 30 days of the receipt of an appeal, and shall give 42 days notice to both the appellant and the CGIR.

At this stage also the onus of proving that the assessment is excessive or erroneous shall be on the appellant. The

appellant is prevented from producing new evidences which were not led before the CGIR other than those with the consent of the Commission. After hearing the appeal the Commission may confirm, reduce, increase or annul the assessment as determined by the CGIR. If appropriate, the determination will be remitted to the CGIR with necessary instructions and the CGIR has to revise the assessment accordingly. The Commission should determine each appeal within 270 days from the date of the commencement of its sittings for the hearing of each appeal. The decision of the Tax Appeals Commission shall be final with regard to the question of facts which must be answered by reference to facts and evidence, and inferences arising from those facts.

Appeal to the Court of Appeal and to the Supreme Court

Both the Appellant and the CGIR has the right to make an application, requiring the Commission to state a case on a question of law for the opinion of the Court of Appeal. Such application should be made with fees of Rs. 1,500 within one month of the date on which the decision of the Commission was notified in writing to the CGIR or the appellant. The stated case should be transmitted to the Court of Appeal within 14 days of the receipt of the stated case. The Commission shall set out the facts, the decision and the amount of tax in dispute where such amount exceeds Rs. 5,000. Two or more judges of the Court of Appeal may hear and determine the question of law and may remit to the Commission with their opinion. The Commission revises the assessment accordingly.

A party who is dissatisfied with the decision of the Court of Appeal may appeal to the Supreme Court where the normal court procedure will be followed.

Conclusion

No doubt, a welfare state cannot exist without taxation. Such state needs an efficient and effective tax administration to collect revenue for its expenditure which includes both consumption and investment. But while protecting taxpayer's rights, this could be a challenging task for any sovereign government.

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වැටී බද්ද, ආර්ථිකය සහ හෙට දවස

මේ දිනවල ජනතාව හිතර කටාකරන විට මාතෘකාවක් වන්නේ වැටී බද්ද සහ ඒ තුළින් රටට සහ ජනතාවට ලැබෙන සහ නොලැබෙන සහන පිළිබඳවය. මෙම ලිපියේ අරමුණ වන්නේ බදු ක්‍රමය සම්බන්ධව සහ වැටී බද්ද තුළින් සත්‍ය ලෙසම රටට සහ ආර්ථිකයට ප්‍රතිලාභයක් ලැබෙන්නේද යන්නයි.

බද්දක් යනු කුමක්ද?

බද්දක් යනු පුද්ගලයන්ගේ ආදායමෙන්, ව්‍යාපාරවල ලාභ තුළින්, භාණ්ඩ හෝ සේවා තුලට එකතු කිරීම තුළින් හෝ ගනුදෙනු තුළින් රජයක් විසින් තම ආදායමේ කොටසක් ලෙස එකතු කරගන්නා කොටසකි. ආර්ථික විද්‍යාව අනුව බදු ක්‍රමයක,

1. සාධාරණ බව
2. කාර්යක්ෂම බව
3. සරල බව

තිබිය යුතුමය. මෙය හොඳ බදු ක්‍රමයක අවශ්‍යයෙන්ම තිබියයුතු වර්ණක කිහිපයක් ලෙස හැඳින්විය හැක.

සාධාරණ බව යනු පුද්ගලයන්ගේ ගෙවීම් ශක්තිය අනුව බදු පැනවියයුතු බව සහ කිසියම් පුද්ගලයෙක් පරිභෝජනය කරන ප්‍රමාණය මත ඔහුගෙන් බදු අය කිරීම වේ. වැඩි ආදායමක් ලබන පුද්ගලයාගෙන් වැඩි බද්දක් සහ අඩු ආදායමක් ලබන පුද්ගලයාගෙන් අඩු බද්දක් අය කළ යුතු බවයි. කාර්යක්ෂම බව යනු වෙළඳපොල යාන්ත්‍රණයට සිදුවිය හැකි බලපෑම් අවම වන ආකාරයට බදු පැනවිය යුතු වීමයි. එනම් බදු එකතු කිරීමේදී සහ ඒ හා සම්බන්ධ කළමනාකරණයේදී සමාජයට දැරීමට සිදුවන පිරිවැය අවම විය යුතු බවයි. සරල බව යනු පහසුවෙන් අවබෝධ කර ගැනීමට හැකිවන ආකාරයට සහ පහසුවෙන් බදු ගෙවිය හැකි වන ආකාරයට බදු ක්‍රමය සකස් කළ යුතු බවයි.

මූලික වශයෙන් අප හට බදු දෙවර්ගයකට බෙදිය හැක.

1. සෘජු බදු
2. වක්‍ර බදු

සෘජු බදු යනු ආදායම උපදවන පුද්ගලයා හෝ ආයතනය විසින් සෘජුවම රජයට ගෙවිය යුතු බද්දකි. මෙය තව කෙනෙකුට විතැන් කළ නොහැක. වක්‍ර බදු තුලට අපගේ ප්‍රධාන විෂය පථය වන වැටී බදු සහ අනෙකුත් බදු වර්ග ඇතුලත් වේ. මෙම බදු ක්‍රමය තුල බදු ගෙවන්නාට විවිධ ක්‍රමවේද අනුගමනය කර පාරිභෝගිකයාට විතැන් කළ හැක. මෙහිදී ඉල්ලුම් සහ සැපයුම් නම්‍යතාවය ඉතා වැදගත් වේ. ලෝකයේ දියුණු රටවල සහ බදු එකතු කිරීමේ කාර්යක්ෂමතාව වැඩි රටවල සෘජු සහ වක්‍ර බදු අනුපාතය සාමාන්‍ය ලෙස 80:20 ලෙස දැක්විය හැක. එනම් සෘජු බදු දායකත්වය බදු ආදායමෙන් සියයට අසූවක් වනවිට වක්‍ර බදු අනුපාතිකය සියයට විස්සක් පමණ වියයුතු බවයි.

වැටී බද්ද (Value Added Tax)

වැටී බදු යනු භාණ්ඩ හා සේවා වල අගය මත එකතු කරන අතිරේක වටිනාකමක් වේ. එනම් භාණ්ඩයක් හෝ සේවාවක් මිලට ගන්නා අවස්ථාවේ රජය මගින් යම් ප්‍රතිශතයක් අය කර ගැනීමයි. ඉහත සඳහන් කළ ආකාරයට මෙය වක්‍ර බදු ගණයට ඇතුලත් වෙයි.



වැරි බදු වැඩිකිරීම

රජය මගින් වැරි බදු වැඩිකිරීම තුළින් අපේක්ෂා කරන්නේ වර්තමාන ශ්‍රී ලංකාවේ ණය අර්බුදය, රටේ ආදායම් අඩු වීම සහ ලෝක ආර්ථික අර්බුද තුළ රුපියල අවප්‍රමාණය වීමට පිළියමක් ලෙස මෙම ක්‍රමය අනුගමනය කරන බවයි. මෙයට මාස කිහිපයකට පෙර ගරු අග්‍රාමාත්‍ය රනිල් වික්‍රමසිංහ මැතිතුමා "ආර්ථික ප්‍රතිපත්ති ප්‍රකාශයක්" රට වෙනුවෙන් ඉදිරිපත් කරන ලද අතර එය රටේ දිගු කාලීන සහ මධ්‍ය කාලීන සංවර්ධනය අරමුණු කරගත් ලියවිල්ලක් ලෙස සැලකිය හැක. මෙය තුළ වකු සහ සෘජු බදු අනුපාතිකය 80%:20% සිට 60%:40% දක්වා වෙනස් කර එනම් සෘජු බදු වල වැදගත්කම වකු බදු වලට වඩා වැඩි කිරීම තුළින් රටක සංවර්ධනය සමග යාවත්කාලීන කිරීමට යෝජනා කළත්, වැරි බදු වැඩිකිරීම මත නැවත අප යා යුතු දිශානතිය වෙනස් වී ඇත්ද යන්න විමසා බැලිය යුතුය. රටක දිගු කාලීන සහ කෙටි කාලීන අරමුණු සමග ඒකාත්මිකභාවයක් (alignment) පැවතීම රටේ සංවර්ධනයට අවශ්‍යයෙන්ම තිබිය යුතුම ලක්ෂණයකි.

මෙවර වැරි බදු වැඩිකිරීම තුළ සාමාන්‍ය ජනතාවට වඩා වැඩි බරක් පැටවී ඇති අතර තම ජංගම දුරකතනයට රුපියල් සියයක රිලෝඩ් එකක් දැමීමෙන් රුපියල් 44ක්ම බදු ගෙවීමට සිදුවීම, පාරිභෝගික භාණ්ඩ වල මිළ ඉහල යාම මෙන්ම රෝහල් ගාස්තු ඉහල යාම මෙයට හොඳම උදාහරණ කිහිපයකි. තවද කුඩා ව්‍යාපාර හිමි ව්‍යවසායකයන්ද මේ පිළිබඳව තම විරෝධය පල කරමින් පවතී. අප ඉහත සාකච්ඡා කළ හොඳ බදු ක්‍රමයක තිබිය යුතු ලක්ෂණයක් වන "සාධාරණ බව" මේ තුළ නැවත ප්‍රශ්න කරනු ඇත.

තවද ශ්‍රී ලංකාවේ බදු එකතු කරන ක්‍රමයේ කාර්යක්ෂම භාවය ගැන වෙනම සාකච්ඡා කළ යුතුය. VAT සඳහා ලියාපදිංචි පිරිසෙන් ඉතා අඩු පිරිසක් පමණක් බදු ගෙවීම තුළ හිසි ක්‍රමවේදයක අවශ්‍යතාව පෙන්වා දේ. Sunday Times පසුගියදා පලකළ ලිපියකට අනුව ලංකාවේ 77,000 පිරිසක් VAT සඳහා ලියාපදිංචි වී ඇතත් 35,000 පමණක් ක්‍රියාත්මක ගන‍යේ පවතින අතර මේ ප්‍රමාණයෙන් බදු ගෙවන්නේ 15,000 පිරිසක් පමණි. එනම් ලංකාවේ VAT සඳහා ලියාපදිංචි වී ඇති පිරිසෙන් සත්‍ය වශයෙන්ම VAT ගෙවන්නේ 20% පමණ වන බවයි. තවද මේ ගෙවන පිරිසද හිසි ක්‍රියාපටිපාටියකට අනුව තමාට ගෙවිය යුතු බදු වටිනාකම ගෙවනවාද නැද්ද යන ගැටලුවද පවතී. මෙම අර්බුදය VAT වලට මෙන්ම අනෙකුත් සෑම බදු වර්ගයකටම අදාල වේ. මෙම බදු එකතු කළ යුතු ක්‍රමවේදය අප රට තුළ හිසි ආකාරයෙන් ක්‍රියාත්මක නොකර බදු වැඩි කිරීම තුළ අනාගතයේ අපේක්ෂිත බදු ආදායම නොලැබීමේ අවදානමක්ද පවතී. අනෙක් අතට බදු ගෙවීමේ සමාජ වගකීම් පිලිබඳ මතභේදනාවට මෙන්ම ආයතන තුළ ඇති අවබෝධය පිළිබඳවද මෙහිදී ගැටළුවක් ඇත. සමාජයේ වගකිව යුතු පුරවැසියන් සහ ආයතන ලෙස අපගේ වගකීම වන්නේ හිසි ලෙස බදු ගෙවීම වේ. රටේ ප්‍රමුඛතම ආයතනයක් ලෙස මතභේදනාව මේ පිළිබඳව දැනුවත් කිරීම ගණකාධිකරණ ශිල්පීය ආයතනයේ සමාජ වගකීමක් ලෙසද සැලකිය යුතු අතර මෙය ආයතනික සමාජීය කටයුත්තක් (Corporate Social Responsibility (CSR) Program) ලෙස රජය සමග සම්බන්ධ වී සිදු කළ හැක. තවද VAT සම්බන්ධ වර්තමාන නිරීක්ෂණයක් වනුයේ වැරි බදු ප්‍රතිශතය වැඩි අඩු කිරීම පසුගිය කාලය තුළ විවිධාකාරයෙන් නිතර නිතර වෙනස් කිරීම තුළ බදු ක්‍රමයේ "සරල බව" පිලිබඳ ගැටලුවකටද මුහුණදීමට සිදුවී ඇත.

ආර්ථික කළමනාකරණය

ශ්‍රී ලංකා ආර්ථිකය තුළ යහපත් ආර්ථික කළමනාකරණයක් අත්‍යවශ්‍ය වන අතර රට තුළට සෘජු විදේශ ආයෝජන ගලා වන විධි ක්‍රම සකස් කළ යුතු වේ. සාර්ව ආර්ථික විචල්‍යත්‍යේ වෙනස් වීම තුළ වකු බදු වැඩි කිරීම ප්‍රමුඛතම ලැයිස්තුවේ තිබිය යුත්තේ අවසාන තුරුමිඳු වලෙස බව මෙහි දී සඳහන් කළ යුතුමය. එහි දී බදු එකතු කිරීම සම්බන්ධ කාර්යක්ෂම ක්‍රමවේදයක් සහ ජනතාව තුළ එහි සමාජ වගකීම පිලිබඳව දැනුවත් කිරීමක් අවශ්‍ය වේ. එමෙන්ම බදු පනවන විට ඉහත සඳහන් කළ යහපත් බදු ක්‍රමයක මූලික ලක්ෂණ වන සාධාරණ බව, කාර්යක්ෂම බව සහ සරල බව පිළිබඳව නිරන්තර අවධානයට ලක්විය යුතුය. තවද ඉහත දැක්වූ පරිදි සෘජු බදු අනුපාතිකය වැඩි කර ගැනීම සහ සම්බන්ධ සැලැස්මක් ඉතා වැදගත් වේ. මක්නිසාද යත් රටක ආර්ථික සංවර්ධනය සහ සෘජු බදු අනුපාතිකය වැඩි වීම අතර ඇති සහ සම්බන්ධය විද්වතුන් නිරන්තර අවධානයට ලක්කරන බැවිනි.

තවද රට තුළ ආර්ථිකය සහ ඒ හා සම්බන්ධ කරුණු කාරනා පිළිබඳව තීරණ ගැනීමේදී රටේ ප්‍රාමාණික බුද්ධිමතුන් සහ ව්‍යවසායකයන්ගෙන් සැදුම්ලත් මණ්ඩලයක් තුළින් ආර්ථික අරමුණු මනා ලෙස සැලසුම් කිරීම සහ එම ක්‍රියාවලිය පාලනය කිරීමක් තිබිය යුතු බවත් මෙහි සඳහන් කරනු වටී.

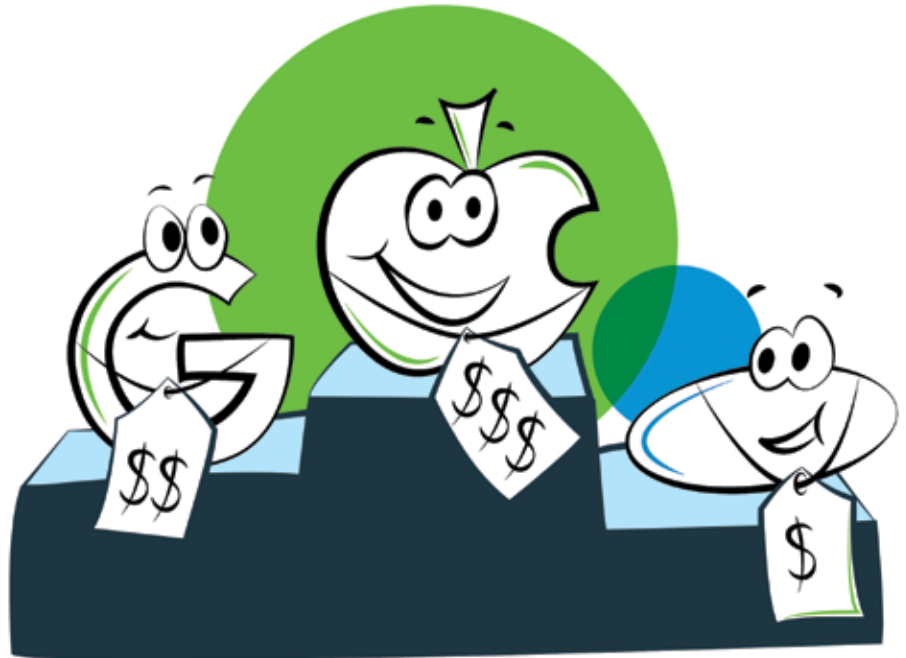


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Brand Valuation



What is a brand?

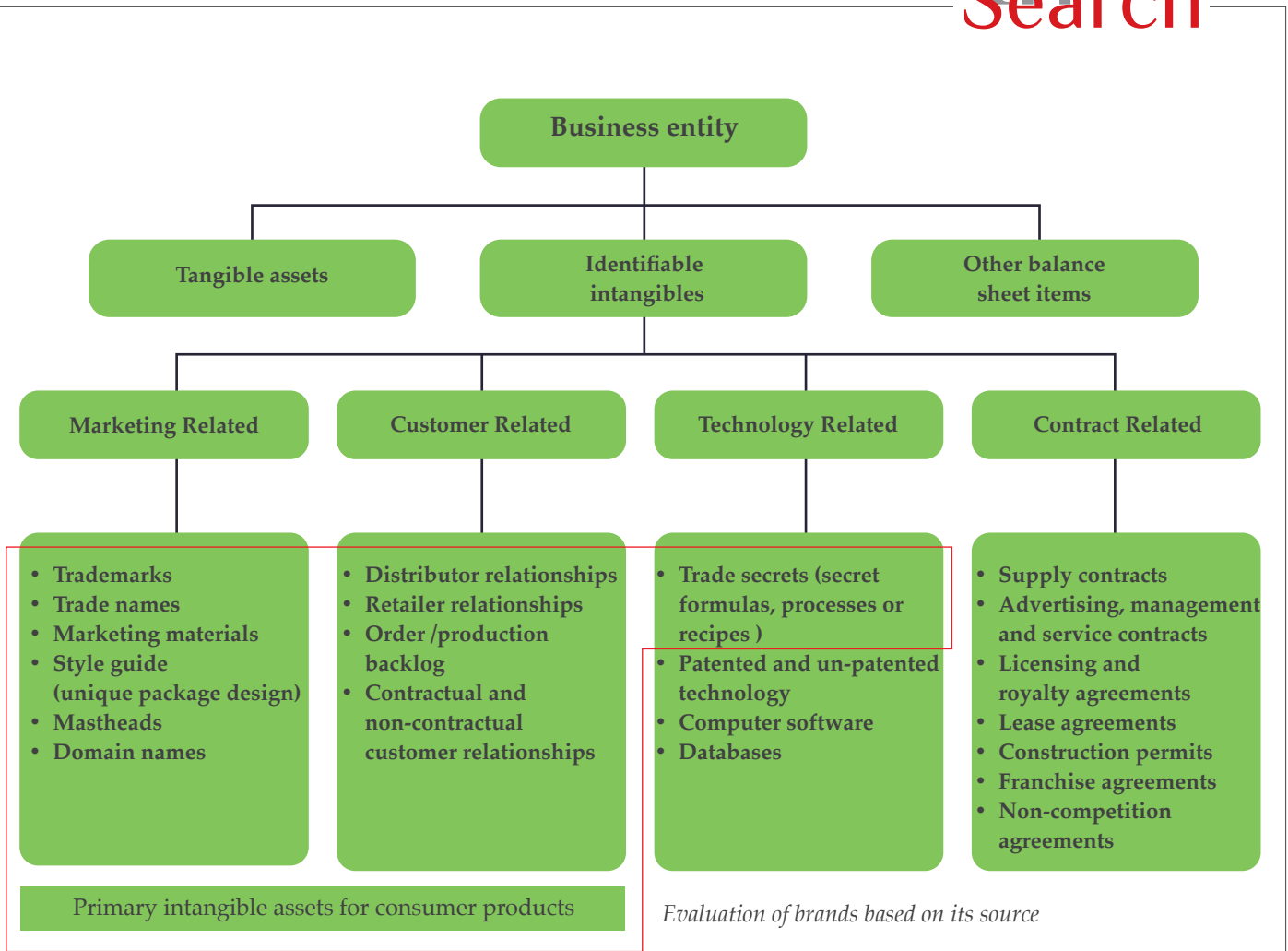
Brands have come a long way from the time when it was first thought that the word 'brand' was just another word for logo.

A brand refers to the identity of a company's product or service. It comprises tangible and intangible elements relating to the company's style, culture, positioning, messages, promises and value proposition. Brands are intellectual property; as such, they are part of the assets or goodwill of a company. Consequently, a brand may be bought or sold just the same as any other asset or property. For many consumer product companies, mergers & acquisition transactions are often driven by the underlying brands. Financial professionals often feel brand valuation as a wasted exercise even though they understand the value of a brand. However, brand-rich transactions can be fraught with accounting complexities. The main reason is that the term "brand" typically encapsulates multiple components above and beyond just simple trade names.

One important component of a brand is its trademark (or combination of trademarks), which, through promotion and use, has acquired significance in distinguishing the source or origin of the goods or services offered under the trademark from those offered by others in the marketplace. Brands are now recognised as a company's identity and encompass names, terms, signs, symbols and designs, or indeed, a combination of these.

Potential aspects of a brand

- Trademarks
- Trade names
- Product formulations/ recipes
- Marketing materials
- Style guides
- Websites and URLs
- Unique packaging/ trade dress



Brand valuation

The value of a brand can simply be the amount of money another party is prepared to pay for it. Sometimes, this is readily ascertainable after a company purchases a brand and the associated goodwill without any other assets; in many situations, however, determining a value for a brand can be significantly more complicated.

It can also be the difference between the amount paid to buy a company and the value of the fixed assets of that company. That difference represents the goodwill being purchased, and this goodwill usually is reflected in the company's brands. The true value of a brand is ascertainable only when a willing purchaser and a willing seller reach agreement in the marketplace.

However, it is more arduous to value a brand when there is no current offer to sell or purchase or there have been no similar transactions in the market.

Scenarios that require a brand valuation:

Transactional:

- Mergers and acquisitions
- Joint Ventures
- Licensing Negotiation

- Regulatory (Taxation) and Accounting compliance
- Intellectual Property (IP) portfolio management

Litigation:

- Damage/loss calculations in dispute resolution
- IP infringement
- Licensing and royalty rate issues

Marketing/Internal:

- Brand management strategy
- ROI/marketing investment allocation
- Strategic planning
- Management information (Value reporting)

It is important to remember that the typical financial valuation is only one component of the total brand valuation approach.

History

Brand valuation emerged in the 1980s. Early firms involved in providing brand valuations included British branding agency, Interbrand led by Michael Birkin, who is credited with leading development of the concept and laid out a brand earnings multiple model of brand valuation in the 1991 book "Understanding Brands".

The first brand valuation was carried out in 1988 when Rank Hovis McDougall (RHM) believed that its brands were being undervalued when Goodman Fielder Wattie (GFW) offered £600 million for the company. The value of both internally generated and acquired brands which were categorized as intangible assets alone were valued at £680 million in a brand valuation exercise.

“Brand valuation is important because intangible assets are increasingly being recognised as highly valued properties. Brands can be one of the most valuable assets a company owns, but also tend to be the least understood,” commented Roy D’Souza, managing director of Ocean Tomo’s valuation practice and Brad Sarna, associate at Ocean Tomo.

Standard on Brand valuation

The International Organization for Standardization (ISO), published a standard in 2010 entitled BSI ISO: 10668 Brand Valuation: Requirements for monetary brand valuation.

The standard covers requirements for procedures and methods of monetary brand measurement and provides a framework for the processes to be followed.

The three dimensional approach identified in this standard is :

- Financial analysis**
- Legal Analysis**
- Behavioural Analysis**

It identifies the need to carry out the legal analysis and behavioural analysis first to ensure all aspects found from this research is in turn reflected in the numbers arrived at in the financial analysis

Legal Analysis

It is identified to be the first area of analysis and yet the area which is often overlooked. The legal representatives identify that there will be no value for certain brands in identified jurisdictions purely based on the country laws.

Eg: A product based on red meat such as pork or beef will never be accepted in certain countries based on religious beliefs, irrespective of the brand value around the world.

Legal protection is important as it permits the brand owner to utilize formal legal systems to exclude third parties from using the same brand – which provides a degree of exclusivity.

In this analysis, the main focus is to identify the legal protection based on country regulations

1. Legal rights that protect the brand
2. The legal owner of each of those legal rights

3. The legal parameters influencing negatively or positively the value of the brand

Behavioural Analysis

It is important to understand that the financial analysis invariably connects to the behavioural analysis as it incorporates an analysis of the behavioral aspects of the brand related to the stakeholders. The framework or the financial model used for the numerical analysis will be built around the brand’s strength based on behavioural aspects identified in a market research and by benchmarking the brand against its competitors.

Both legal and behavioural analysis enhance the transparency of the information required for a financial analysis.

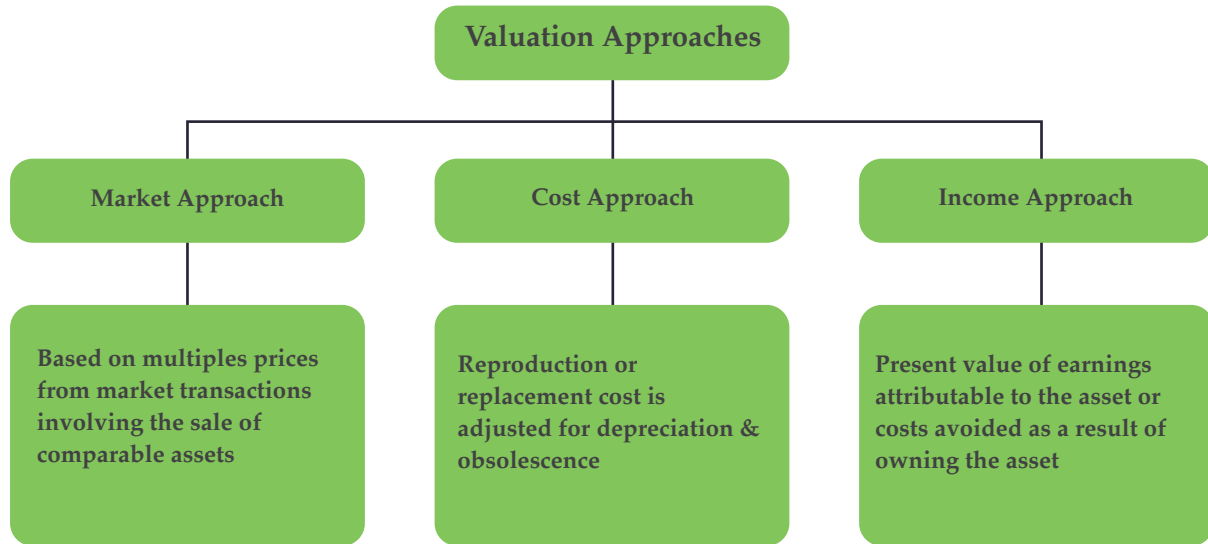
Financial Analysis

A brand valuation method that is appropriate for one brand may not be the best valuation method for another. Furthermore, different businesses are likely to have different expectations in terms of the longevity of the brand, competitive threats and other risks in the marketplace, opportunities for growth and sustainability of profits. Judgment should be exercised to ensure the most appropriate of brand valuation methods is used. It is generally best to value brands using all appropriate brand valuation methods and synthesize the results to arrive at a conclusion.

Brands generally are valued higher if the owner has obtained appropriate legal protection, such as registration. For companies that choose to value their brands in their Statement of Financial Position, it is important that a consistent methodology be followed so that the brands can be easily analyzed and compared with one another.

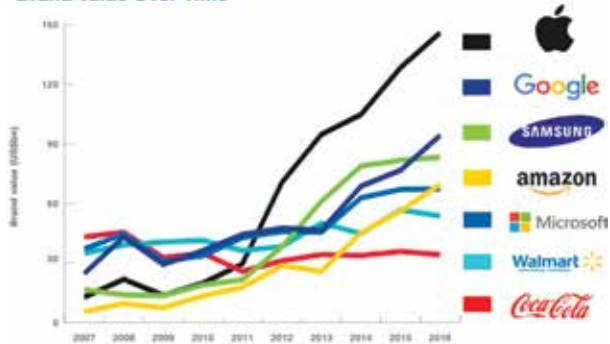
The three most widely used methodologies value the Apple brand at \$246 billion, \$170 billion, and \$128 billion, respectively. Similarly, depending on the respondent, Google could be worth \$120 billion, \$173 billion, or \$76 billion - these are differences of up to 100%. These discrepancies highlight that what is supposed to be a hard currency of brand measurement is indeed a very relative value that can range greatly depending on the methodology applied.

Brand valuation involves the application of generally accepted valuation techniques and theory coupled with an understanding of the qualitative factors that go into the key elements of a brand. The process of combining market research with financial results to understand what drives a brand’s value is complex and specialised.



Approaches to brand valuation

Brand Value Over Time



Growth of selected brands over the last 10 years

Each company uses a different model, and there is no universally accepted method for determining brand value.

There are three main types of brand valuation methods

1. The cost approach

Cost based brand valuation methods

- Creation costs method:
It estimates the amount that has been invested in creating the brand.
- Replacement value method:
This estimates the investment required to build a brand with a similar market position and share.

2. The market approach

This valuation method relies on the estimation of value based on similar market transactions (e.g. similar license agreements). Given that often the asset under valuation is unique, the comparison is performed in terms of utility, technological specificity and property,

having also in consideration the perception of the asset by the market. Data on comparable or similar transactions may be accessed in the following sources:

- o Company annual reports
- o Specialized royalty rate databases and publications.
- o Court decisions concerning damages
- P/E (price to earnings) ratios method This method multiplies the brand's profits by a multiple derived from similar transactions of profits to price paid based on the value of reported brand values.
- Turnover multiples method
Here the brand's turnover is multiplied by a multiple derived from similar transactions.

3. Income approach

This approach measures the value by reference to the present value of the economic benefits received over the rest of the useful life of the brand.

- Price premium method
Estimates the value of a brand by the price premium it generates when compared to a similar but unbranded product or service. It is based on capitalisation of future profit stream premiums attributable to a business' brand above the revenues of a generic business, without a brand. This must take into account the volume premium method.
- Volume premium method
It estimates the value of a brand by the volume premium it generates when compared to a similar but unbranded product or service. This must take into account the price premium method.

- **Income split method**
This values the brand as the present value portion of the economic profit attributable to the brand over the rest of its useful life. This has problems in that profits can sometimes be negative, leading to unrealistic brand value, and also profits can be manipulated so as to misrepresent brand value. This method uses qualitative measures to decide the portion of economic profits to be accredited to the brand.
- **Capitalisation of historic profits method:**
This method is based on the capitalisation of profits earned by the brand.
- **Multi-period excess earnings method**
It requires a valuation of each group of intangible assets to calculate the cost of capital of each. (Calculates the earnings above the profits required to attract an investor – which uses the estimated rate of return based on the current value of the assets employed.) The returns for each of these are deducted from the present value of future cash flows and when all other assets have been accounted for, the remaining is used as the value of the brand.
- **Incremental cash flow method**
It identifies the extra cash flow in a branded business when compared to an unbranded, and comparable, business. However it is rare to find conditions for this method to be used since finding similar unbranded companies can be difficult.
- **Royalty relief method**
Assumes theoretically a company does not own the brand it operates under, but instead licenses the use from another. The royalty relief method uses available data of similar arrangements in the industry and assigns the value of the brand as the present value of future royalty payments. It uses discounted cash flow analysis (DCF) to capitalise future branded cash flows

Selecting an appropriate royalty rate for use can be complex and requires significant valuation and industry specific judgment and support. It is the practice to use broadly comparable licensing transactions and such simplified rules of thumb may lead to inappropriate conclusions.

The discount rate to be used in the income approach will be based on the results of the behavioural analysis, where in order to determine the monetary proportion attributable to the brand and to assess the risk connected to the brand the behavior of customers must be understood.

The two most common models for brand valuation are

the excess earnings method and the relief from royalty method. In theory both methods should arrive at the same value.

The most appropriate methodology can be determined by analyzing the promotional strategy of the business. Where brands are often deemed to be the primary asset for “pull” market products—which distributors and retailers often feel pressured to carry because of high-end customer demand. On the other hand, customer relationships are often primary for “push” market products for which significant promotional effort is usually required to gain shelf-space with distributors and retailers.

Weaknesses

In addition to the widely varying forms of measurement, brand valuation does not take into account a brand’s performance in the digital or social space. None of the often passionately positive or negative conversations taking place about brands via twitter, blogs, facebook, email groups, viber groups and whatsapp groups around the world are included.

These interactions, which are most by able to predict customer engagement, preference, and loyalty among today’s and future audiences, are not used to help define the value of a brand.

It also gives no information on future developments or whether the brand has momentum, whether it is on an upward or downward trajectory. A brand’s value is just a number at a specific moment in time.

And that is one of the most important weaknesses of brand valuation in an M&A situation: A brand’s value provides no guidance on whether the brand supports the future business strategy.

A brand is always a vehicle for expressing a business’ strategy. If the strategy changes, the brand has to be reassessed. Current monetary brand value is irrelevant at that moment of change—the real question is whether the brand can continue to reflect the business’ strategic priorities moving forward.

In an M&A situation where the topic of brand value is often hotly debated, it is important to remember that it’s not about defining and choosing the brand with the highest monetary value, but rather about defining which brand best supports the future business strategy and the vision of the organisation. And if neither current brand fulfills those objectives, the best strategy is to decide that only a new brand with an initial monetary value of \$0 will carry the business into the future.



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எமது வாழ்வில் மன அழுத்த மேலாண்மை.

மன அழுத்தத்தைக் கட்டுப்படுத்தவும் முகாமையும்:

தற்போது யுத்தம் முடிவடைந்த போதிலும் உயிர் இழப்புக்கள் தொடர்ந்து கொண்டே போகின்றது. இதற்கு பல்வேறுபட்ட காரணங்கள் இருந்த போதிலும் மன அழுத்தம் ஒரு முதன்மை காரணியாக பல்வேறுபட்ட கோணங்களில் செய்யப்பட்ட ஆய்வுகள் மூலமும் சமூகவியலாளர்களாலும் முன்னிலைப்படுத்தப்பட்டுள்ளது. இதனடிப்படையில் இந்த ஆய்வுக் கட்டுரையை உங்களுக்கு தமிழில் சமர்ப்பிப்பதில் பெருமைப்படுவதுடன் இது ஒரு மன அழுத்த கருதுகோள், ஆய்வுகள், பல அனுபவ உண்மைகள், என்னால் நடாத்தப்பட்ட பல்மட்ட பயிற்சிகள் மற்றும் அதன் மீளாய்வுகள் என்பனவற்றின் சராம்சத்திரட்டே இது என்பதையும் உங்களுக்கு கூறிக் கொள்வதில் சந்தோசப்படுகின்றேன்.

மன அழுத்தத்தை எவ்வாறு தடுத்தல், குறைத்தல் அல்லது சமாளித்தல்?

மன அழுத்தமானது நீங்கள் உங்களுடைய எண்ணங்கள், உணர்ச்சிகள், திட்டமிடல் மற்றும் பிரச்சனைகளை கையாளும் விதங்களை பற்றியதாகும். மன அழுத்தம் குறித்து ஒன்றுமே செய்ய இயலாது போன்று இது உங்களுக்கு தோன்றலாம். கட்டணப் பட்டியல்கள் வருவதை நிறுத்த இயலாமை, ஒருபோதும் மேலதிக நேரம் இல்லாமை அதேபோல தொழிலும், குடும்பப் பொறுப்புக்களும் எப்போதும் சவாலாக அமைகின்றது. ஆனால் நீங்கள் நினைப்பதை விட உங்களுக்கு கட்டுப்படுத்தும் ஆற்றல் அதிகமாக உள்ளது. உண்மையில், நீங்கள் மன அழுத்தத்தை உங்கள் கட்டுப்பாட்டில் வைத்துள்ளீர்கள் என்று உணர்வதே எளிதான மன அழுத்த கட்டுப்பாட்டுக்கு அடித்தளமாக அமைகிறது. எனவே மன அழுத்த மேலாண்மை உங்களுடைய கட்டுப்பாட்டில் உள்ளது, அது உங்களை சார்ந்து உள்ளது.

நவீன வாழ்க்கையானது முற்றுமுழுதாக பிரச்சனைகளோடும், காலவரையறைகளுக்கு உட்பட்டதாகவும், திருப்தி அற்றதாகவும், அதிக கோரிக்கைகளை உள்ளடக்கியதாகவும் காணப்படுகிறது. அநேக நபர்களின் அன்றாட வாழ்க்கை முறையில் மன அழுத்தமானது பொதுப்படையாகவே காணப்படுகிறது. மன அழுத்தம் எப்போதுமே மோசமானது அல்ல. சிறு அளவுகளின் மூலம் இது அழுத்தங்களின் கீழ் நன்கு செயல்பட உதவுவதுடன்

உங்களின் அதிகபட்ச செயல்திறனையும் ஊக்குவிக்கும். நீங்கள் தொடர்ந்து அவசர நிலையில் இயங்கும்போது உங்களது மனமும் உடலும் அதற்கு விலை கொடுக்க நேரிடுகிறது. இந்த அடையாளங்கள் மற்றும் மன அழுத்த அறிகுறிகளை இனங்கண்டு அதன் தீய விளைவுகளைக் குறைக்க நடவடிக்கை எடுப்பதன் மூலம் உங்களை பாதுகாக்க முடியும். மன அழுத்தமானது, ஏதாவது சில வழிகளில் அச்சுறுத்தல், சமநிலையை சீர்குலைப்பது போன்ற சம்பவங்களை உணரச்செய்வது போன்ற உடல்நீர்தியான பிரதிபலிப்பாக அமைகிறது. நீங்கள் ஆபத்தை உணரும் போது அது உண்மையானதாகவோ அல்லது கற்பனையாகவோ இருக்கும் பட்சத்தில் உடல் தற்போதுகாப்பு துரிதகதியில் உந்தப்படுகிறது. தானியங்கி செயன்முறை என்று அழைக்கப்படும் “போராடல்-அல்லது-தப்பியோடல்-அல்லது முடக்கம்” என்ற எதிர் விளைவு அல்லது மன அழுத்தப் பிரதிபலிப்பாக இருக்கும்.

மன அழுத்தம் எண்ணம், உடல் மற்றும் நடத்தை போன்றவற்றில் பல வழிகளில் பாதிப்பை உருவாக்கும். அத்துடன், மன அழுத்தத்தை ஒவ்வொருவரும் வித்தியாசமாக உணருவர். அதிகபட்சமான மன அழுத்தம் மாத்திரமே ஆபத்தான உளவியல், உடல் சார்ந்த ஆரோக்கிய பிரச்சனைகளை ஏற்படுத்தும் என்று கூற முடியாத, இது உங்களது குடும்பம், பணித்தளம், பாடசாலைகள் என்பவற்றோடு உங்களுக்குள்ள உறவிலும் ஆபத்தை விளைவிக்க கூடியதாகவும் அமையும்.

பின்வருவன மன அழுத்த எச்சரிப்பு அறிகுறிகள் அல்லது அடையாளங்கள் எனப்படும்.

<p>புலனணர்வுசார் அறிகுறிகள்</p> <ul style="list-style-type: none"> ● நினைவாற்றல் பிரச்சினைகள் (நினைவாற்றல் இழப்பு) ● மனதை ஒருமுகப்படுத்த இயலாமை ● தீர்மானங்களில் குறைபாடு. ● எதிர்மறையான விடயங்களை மாத்திரமே நோக்குதல். ● அதிக ஆர்வம் அல்லது போட்டியிடும் எண்ணங்கள் ● தொடர்ச்சியாக கவலைப்படல் 	<p>உணர்வுசார் அறிகுறிகள்</p> <ul style="list-style-type: none"> ● மந்த நிலை ● எரிச்சல் அல்லது சிறு கோபம் ● குழப்பம், ஓய்வாக இருக்க இயலாமை ● ஆட்கொள் திறன் உடையவராக உணர்தல் ● தனிமை அல்லது ஒதுக்கப்பட்ட உணர்வு ● மனச்சோர்வு அல்லது பொதுப்படையான மகிழ்ச்சியின்மை.
<p>இயல்பியல்சார் அறிகுறிகள்</p> <ul style="list-style-type: none"> ● வலிகளும் நோவுகளும் ● வயிற்றுப்போக்கு அல்லது மலச்சிக்கல் ● வாந்தி/ குமட்டல் அல்லது தலைச்சுற்று ● நெஞ்சுவலி அல்லது அதிவேக இதயத் துடிப்பு ● பாலுணர்வில் ஊக்கமின்மை/ திருப்தியின்மை ● அடிக்கடி தடிமல் ஏற்படல் 	<p>நடத்தை சார் அறிகுறிகள்</p> <ul style="list-style-type: none"> ● அதிகமாக அல்லது குறைவாக உண்ணுதல் ● மிக கூடிய அல்லது குறைந்த அளவு தூங்குதல் ● பிறரிடம் இருந்து ஒதுங்கி தனிமையாய் இருத்தல் ● காலந்தாழ்த்தல் அல்லது பொறுப்புக்களைப் புறக்கணித்தல் ● தன்னை ஆசுவாசப்படுத்த மது, புகையிலை, போதைப்பொருட்களைப் பயன்படுத்தல். ● பதட்டமான பழக்கவழக்கங்கள் (நகம் கடித்தல், அங்கும் இங்கும் வேகமாக நடத்தல்)

மனஅழுத்தம் பரந்த சேதத்தை ஏற்படுத்துகின்றதால் நீங்கள் உங்கள் சொந்த வரையறைகளை அறிந்து கொள்வது அவசியமாகும். ஆனால் எந்த அளவு மன அழுத்தம் இருக்கிறது “அதிகூடியதா” என்பது நபருக்கு நபர் வேறுபட்டு காணப்படும். நான் அனைவரும் ஒருவரிலிருந்து ஒருவர் மாறுபட்டவர்கள், சிலர் எங்கோ தூரத்தில் காணப்படும் தடைகளுக்கும் ஏமாற்றங்களுக்கும் முகம் கொடுக்க முடியாமல் நொறுங்கும் நிலைமையில் இருக்கும் போதும், சிலரோ நேரடியான குத்துக்களுக்கும் தாக்குதல்களுக்கும் ஏற்ப தம்மால் ஈடுகொடுக்கக் கூடியவர்கள். சிலர் பரபரப்புணர்வு, சவால்கள் மற்றும் உயர் மன அழுத்த வாழ்க்கை முறை நிலைமைகளை மேற்கொண்டு, வெற்றி அடைகின்றவர் போன்று காணப்படுகின்றனர். மன அழுத்தத்தை சகிக்கும் உங்களது இயலாமை பல காரணிகளில் தங்கியுள்ளது. உங்களது உறவுமுறைகளின் தரம், வாழ்க்கையின் தோற்றப்பாடு, உங்கள் உணர்வுசார் அறிவுத்திறன், அத்துடன் மரபுவழிப்பண்பியல் போன்றவை உள்ளடங்குகின்றன.

எது உங்களின் மன அழுத்த சகிப்புத்தன்மை அளவில் செல்வாக்கு செலுத்துகின்றது?

மன அழுத்தத்தைப் பொறுத்தமட்டில், அங்கு “பெரிய மன அழுத்தம்” அல்லது “சிறிய மன அழுத்தம்” போன்ற அளவுகளில் அது காணப்படுவதில்லை.அது ஒரு நபரின், அவன்/அவளின் சகிப்புத்தன்மை மட்டத்தில் தங்கியுள்ளது. ஏனெனில் மன அழுத்தம் பரந்தளவில் பாதிப்பை ஏற்படுத்துவதனால், நீங்கள் உங்கள் சொந்த வரையறைகளை அறிந்து கொள்வது அவசியமாகும். ஆனால் எந்த அளவு மன அழுத்தம் இருக்கிறது “அதிகூடியதா” என்பது நபருக்கு நபர் வேறுபட்டு காணப்படும். எமது கைவிரல்கள் ஒன்றை ஒன்று ஒத்ததாக இல்லாதது போலவே,

நாமும் நபருக்கு நபர் வேறுபட்டவர்கள். சிலர் எங்கோ தூரத்தில் காணப்படும் தடைகளுக்கும் ஏமாற்றங்களுக்கும் முகம் கொடுக்க முடியாமல் நொறுங்கும் நிலைமையில் இருக்கும் போதும், சிலரோ நேரடியான குத்துக்களுக்கும் தாக்குதல்களுக்கும் ஏற்ப தம்மால் ஈடுகொடுக்கக் கூடியவர்கள். சிலர் பரபரப்புணர்வு, சவால்கள் மற்றும் உயர் மன அழுத்த வாழ்க்கை முறை நிலைமைகளை மேற்கொண்டு வெற்றி அடைகின்றவர் போன்று காணப்படுகின்றனர்.

சூழ்நிலைகள், அழுத்தங்கள் என்பவைகளால் மன உளைச்சல் ஏற்பட்டால் அவை அதற்கான அழுத்திகளாக அறியப்படுகிறது. நாம் வழமையாக இந்த அழுத்திகளை (தகைவூட்டிகள்) எதிர்மறையாகவே சோர்வடையச்செய்யும் ஒரு வேலை ஒழுங்கு அல்லது ஓர் கடினமான உறவுமுறை போன்று எண்ணுகிறோம். எப்படியாகிலும், உங்கள்மீது உயர் கோரிக்கைகள் திணிக்கப்படல் அல்லது அனுசரித்து நடக்கும்படி வற்புறுத்தப்படல் என்பன உங்களுக்கு மன அழுத்தமாக அமையலாம். இது இவ்வாறான நேர்மறையான நிகழ்வுகளான, திருமணம் முடித்தல், வீடு வாங்கல், கவிக்கூடம் செல்லல் மற்றும் பதவி உயர்வு பெறுதல் போன்ற விடயங்களிலும் உள்ளடக்கப்படுகிறது. நிச்சயமாக எல்லா மன அழுத்தங்களும் வெளிப்புறக் காரணிகளால் ஏற்படுவதில்லை, மன அழுத்தமானது எமது சுய உருவாக்கமாகவும் அமைகிறது. உதாரணமாக:- நாம் ஒரு விடயத்தைப்பற்றி அது நடக்குமா நடக்காதா என்று மிகையாக கவலைப்படல், அல்லது சினமூட்டப்படல், வாழ்க்கையைக் குறித்து நம்பிக்கை அற்ற எண்ணங்கள் போன்றவை. நாம் இதனை சமாளிக்க கீழே காணப்படும் சாத்தியமான வழிகள் அல்லது நடைமுறையில் காணக் கூடிய உதாரணங்களைப் பார்ப்போம்.

உங்கள் உறுதுணை வலையமைப்பு: நல்ல நண்பர்கள் எமக்கு கிடைக்கும் சொத்தாகும். ஒரு பலமான வலையமைப்பான நண்பர்கள் மற்றும் குடும்ப பக்கபலமானது இவ்வாறான மன அழுத்திகளில் இருந்து எம்மைப் பெருமளவில் பாதுகாக்க கூடியவையாகும். மறுபக்கமாக, நீங்கள் அதிகம் தனிமையாகவும், ஒதுங்கியும் இருக்கிறீர்கள், இது மன அழுத்தினால் அதிகம் பாதிக்கப்படக் கூடிய நிலைமையாகும். நீங்கள் மன அழுத்தத்தில் இருக்கும்போது, உங்கள் நண்பர்கள் உங்களை மது அருந்த, புகைப்பிடிக்க அல்லது போதைப் பொருட்கள் பாவிக்க அழைக்கும் போது தயவுசெய்து அவர்களை தவிர்த்து கொள்வது சிறந்ததாகும்.

உங்கள் உணர்வுத்திறக் கட்டுப்பாடு: நீங்களே உங்களுக்கு சிறந்த அதிகாரி. நீங்கள் உங்கள் மேலும் உங்கள் இயலாமை மேலும் உறுதியாய் இருந்து, அதன் செல்வாக்கு மூலம் உங்களுக்குச் சவாலான நிகழ்வுகளில் இருந்து உங்களைப் பாதுகாத்துக்கொள்ள ஒருவேளை இந்த மன அழுத்தத்தை இலகுவாக உங்களுக்குள் அடியெடுத்து வைக்க அனுமதிக்கலாம். நீங்கள் உங்கள் கட்டுப்பாட்டை இழந்து காணப்படும் வேளையில், மன அழுத்த சகிப்புத்தன்மையானது மிகக்குறைவாகவே இருக்கும். இச்சமயத்தில் நீங்கள் அதிகம் யோசித்து தலையைக் குடையாமல், உங்களது உடலுக்கும் சிந்தனைக்கும் ஓய்வு கொடுப்பது அவசியமாகும்.

உங்கள் மனப்பான்மையும், மன நிலைப் பாங்கும்: தளரா நம்பிக்கைகொண்ட நபர்கள் உயர் அடிக்கடி மன அழுத்தத்துக்கு உள்ளாகுவர். அவர்கள் சவால்களை தழுவ முனைகின்றனர், நகைச்சுவை உணர்வு அதிகமுள்ளவர்கள் அத்தோடு அந்த மாற்றங்களானவை வாழ்க்கையின் ஒரு பகுதியே என்று ஏற்றுக்கொள்ளக் கூடியவர்கள். உங்களில் சிலர் நினைக்கலாம் "முடியாதது ஒன்றுமில்லை". ஆனால் உங்களால் குறிப்பிட்ட அளவு சுமையை மாத்திரமே தூக்க முடியும் என்பதை நீங்கள் உணர்ந்து கொள்ள வேண்டும்.

உங்கள் உணர்சிகளைக் கையாளக்கூடிய ஆற்றல்: நீங்கள் மனத்துக்கத்தோடு, கோபத்தோடு, துன்பத்தில் முழுகியிருக்கும் நிலைமைகளில், உங்களால் எவ்வாறு அமைதியாகவும்

ஆறுதலாகவும் உங்களை வைத்திருப்பது என்று தெரியாத சந்தர்ப்பத்தின் போது நீங்கள் மிக அதிகமாக மன அழுத்தத்தினால் பாதிக்கப்படக் கூடியவர்களாக இருப்பீர்கள். இந்த சந்தர்ப்பத்தில் உங்களுக்குள்ள ஆற்றலின் மூலம் உங்கள் உணர்சிகளை சமநிலைக்கு கொண்டுவந்தால், நீங்கள் மீள் பாய்ச்சலோடு இக்கட்டில் இருந்து விடுபடுவீர்கள். இந்த செயல்திறனை எந்த வயதிலும் கற்றுக்கொள்ளலாம். உதாரணமாக: ஒரு மரண நிகழ்விற்கும் திருமண வைபவத்திற்கும் இடையில் உங்களது உணர்சிசார் சமநிலை எவ்வாறுள்ளது என அறிந்துகொள்ளலாம்.

உங்கள் அறிவும் ஆயத்தமும்: மன அழுத்த நிலைமைகள் பற்றி நீங்கள் அதிகமாகத் தெரிந்துள்ளீர்கள். எவ்வளவு நேரம் அது நீடிக்கும் அல்லது எதை எதிர்பார்க்கலாம் என்பன உள்ளடங்குகின்றன. அதை எதிர்த்து சமாளித்தல் அல்லது ஈடுகொடுத்தலே மிகவும் எளிதான முறையாகும். உதாரணமாக: நீங்கள் ஒரு அறுவை சிகிச்சைக்கு செல்லும்போது அந்த அறுவை சிகிச்சையின் பின் நடைமுறையில் என்ன நடக்கும் என்பது பற்றி ஒரு காட்சி உங்கள் மனதில் இருக்கும். வலியிலிருந்து உடனடியாக மீள் பாய்ச்சல் செய்யலாம் என்று எதிர்பார்ப்பதை விட, அந்த வலியோடு படிப்படியாக குணமடையலாம் எனும் எண்ணம் குறைந்த அதிர்ச்சிகரமானதாக இருக்கும்.

எது மன அழுத்தத்தை ஏற்படுத்தும் என்பது, நீங்கள் அதனைக் பார்க்கும் முறையில் கூட பகுதியளவாக சார்ந்திருக்கிறது. உங்களை மன அழுத்தத்துக்கு உள்ளாக்கும் ஏதாவதொன்று மற்றவர்களைப் பாதிக்காது மாறாக அவர்கள் அதனை சந்தோஷ மாக அனுபவிப்பர்.

உதாரணமாக: அதிக வாகன நெரிசல் உங்களைத் தாமதப்படுத்தும் என்பதால் காலைப் பயணத்தைக் குறித்து நீங்கள் கவலையாகவும், பதட்டமாகவும் காணப்படுவீர்கள். மற்றவர்களோ, தாமதிக்கும் நேரத்தை தமக்கான ஓய்வுப் பயணமாக எடுத்துக்கொண்டு, மெல்லிசையைக் கேட்டபடியே அந்த நேரத்தை தமக்கு சாதகமாக அனுபவிப்பார்கள். பின்வருவன பொதுவான மன அழுத்தத்திற்கான அகநிலை அல்லது புறநிலைக் காரணிகளாகும்.

மன அழுத்தத்திற்கான புறநிலைக் காரணங்கள்	மன அழுத்தத்திற்கான அகநிலைக் காரணங்கள்
<ul style="list-style-type: none"> ● முக்கியமானவாழ்க்கை மாற்றங்களை ● வேலைத்தளம் அல்லது பாடசாலை ● உறவுச் சிக்கல்கள் ● நிதிசார் பிரச்சினைகள் ● ஓய்வில்லாமல் வேலைசெய்துகொண்டு இருத்தல் ● பிள்ளைகளும் குடும்பமும் 	<ul style="list-style-type: none"> ● நாள்ப்பட்ட கவலை ● தோல்வி மனப்பான்மை ● எதிர்மறை சுய பேச்சு ● நடைமுறைக்குச் சாத்தியமற்ற எதிர்பார்ப்புகள் / பூரணத்துவம் ● இணக்கமற்ற சிந்தனைப் போக்கு / நெகிழ்ந்து கொடுக்கும் தன்மைக் குறைபாடு. ● அனைத்தும் அல்லது எதுவும் இல்லாத மனப்பான்மை

எமது வாழ்க்கையில் மன அழுத்தத்திற்கான மூல காரணங்களை எவ்வாறு இனங்காண்பது?

மன அழுத்தக் கட்டுப்பாடானது நாம் எமது மன அழுத்தத்திற்கான காரணிகளைக் இனங்காண்பதில் ஆரம்பிக்கிறது. இது குறிப்பிடப்பட்டது போல அவளவு இலகுவானது அல்ல. உங்களது மன அழுத்தமானது அவ்வளவு வெளிப்படையாக

இருப்பதில்லை. ஆனால் உங்கள் சிந்தனை, உணர்ச்சி, நடத்தை உள்ளடங்கலான சொந்த மன அழுத்தங்களை உங்கள் கண்ணோட்டத்தின் மூலம் அறியலாம். நீங்கள் உங்களது வேலைக் காலவரையறைகளைக் குறித்து எப்போதுமே கவலை அடைந்தவர்களாக காணப்படுவது உங்களுக்கே தெரியும். ஆனால் அந்த வேலையைக் குறிப்பிட்ட காலவரையறைக்குள்

செய்து முடிக்கவேண்டிய நிலையில் காலதாமதம் செய்வதினால் காலக்கெடு சம்பந்தமான அழுத்தத்திற்கு உள்ளாகிறீர்கள். உங்களின் மன அழுத்தத்திற்கான உண்மையான மூல காரணங்களை இனங்கான நீங்கள் உங்கள் பழக்கவழக்கங்கள், மனப்பான்மை மற்றும் உங்கள் சாக்குபோக்குகள் என்பவற்றை உற்றுநோக்க வேண்டும். நீங்களே உங்களுக்கு சிறந்த வைத்தியர் என்பதை நீங்கள் கட்டாயம் தெரிந்திருக்கவேண்டும். எனவே பின்வரும் ஆலோசனைகளின்படி நீங்களே உங்களைப் பகுப்பாய்வு செய்யலாம்.

- மன அழுத்தமானது தற்காலிகம் என்று நீங்கள் விளக்கினாலும் கூட, (“இப்போது மில்லியனுக்கும் அதிகமான விடயங்கள் நடந்து கொண்டு இருக்கின்றன”) கடைசியாக நீங்கள் எப்போது ஓய்வு எடுத்தீர்கள் என்பதை உங்களால் ஞாபகத்தில் கொண்டுவர முடியாது
- நீங்கள் இந்த மன அழுத்தத்தை உங்கள் வேலை, குடும்ப வாழ்க்கை (“இங்கு சுற்றியுள்ள அனைத்து விடயங்களுமே பைத்தியக்காரத்தனமாக உள்ளது”) அல்லது உங்கள் ஆளுமையின் ஒருங்கிணைந்த பகுதியாகவரையறுக்கிறீர்களா? (“எனக்கு நுட்பக்கூருணர்வுடைய ஆற்றல் அதிகம் உள்ளது. அவ்வளவே”)
- நீங்கள் உங்கள் மன அழுத்தத்தை பிற நபர்களில் அல்லது வெளிப்புறக் காரணிகள் மேல் குற்றம் சுமத்துகிறீர்களா? அல்லது அதை முற்றிலும் சாதாரணமாகவும் விதிவிலக்கு அற்றதாகவும் நோக்குகின்றீர்கள்?

கவனத்தில் கொள்ளவேண்டியது: நீங்கள் உருவாக்குதல் மற்றும் பேணுதல் போன்ற பாத்திரத்தின் பொறுப்புக்களை ஏற்றுக்கொள்ளும் வரையில், உங்கள் மன அழுத்தமானது உங்கள் கட்டுப்பாட்டுக்கு புறம்பாக இருக்கும்.

உங்களில் சிலருக்கு மன அழுத்தத்தை ஒரு கருவியாக வைத்து நடப்பு நாட்குறிப்பு எழுதும் பழக்கம் இருக்கலாம். இந்த நாட்குறிப்பை அன்றாடம் உங்களுக்கு ஏற்படும் மன அழுத்திகளை இனம்கண்டு நீங்கள் எவ்வாறு அவற்றை கையாளுகிறீர்கள் என்பதை அறிந்து கொள்ளலாம். நீங்கள் மன அழுத்தத்திற்கு உள்ளாகும் ஒவ்வொரு வேளையிலும் இந்த குறிப்பேட்டை பின்தொடர்வது சிறந்ததாகும். இவ்வாறு தினசரிப் பதிவேட்டை பேணுவதன் மூலம் நீங்கள் வடிவமைப்புகளையும் பொதுக் கருப்பொருட்களையும் காணத் தொடங்குவீர்கள். பின்வருவனவற்றை எழுதிக் கொள்ளுவோம்.

- உங்களுக்கு மன அழுத்தம் ஏற்படக் காரணம் எது? (உங்களுக்கு நிச்சயம் இல்லை என்றால் ஊகித்துப் பார்க்கலாம்)
- இயற்பியல் மற்றும் உணர்ச்சி ஆகிய இவ்விரண்டையும் எவ்வாறு உணர்ந்தீர்கள்?
- உங்கள் பிரதிபலிப்பை எவ்வாறு காட்டினீர்கள்?
- நீங்கள் உங்களை நன்றாக உணரவைக்க என்ன செய்தீர்கள்?

நீங்கள் எவ்வாறு நடைமுறையில் மன அழுத்தத்தைச் சமாளிக்கிறீர்கள் என்பதைக் குறித்து கவனியுங்கள். தற்போது நீங்கள் எவ்வாறு உங்கள் வாழ்வில் மன அழுத்தத்தைச் சமாளிக்கிறீர்கள் என்பதை நினைத்துக்கொள்ளுங்கள். உங்கள் மன அழுத்த நாட்குறிப்பேடு அவற்றை இனம்காண உதவி புரியும். இதனைச் சமாளிக்கும் உங்கள் உத்திகள் ஆரோக்கியமானதா

அல்லது ஆரோக்கியமற்றதா, உதவக்கூடியதா அல்லது ஆக்கவளமற்றதா? துரதிஷ்டவசமாக, பலர் மன அழுத்தத்தைச் சமாளிக்கும் வழிகளைப் பல பிரச்சினைகளுடன் கலந்து குழப்பி விடுகின்றனர்.

ஆனால் நீங்கள் ஒருபோதும் மன அழுத்தத்தைச் சமாளிக்க ஆரோக்கியமற்ற வழிகளைக் கையாளக்கூடாது. இவ்வாறான மன அழுத்தத்தைச் சமாளிக்கும் முறைகள் குறுகிய காலத்துக்கு மாத்திரமே பயனாக இருக்கும். ஆனால் நீண்ட கால ஓட்டத்தில் பாரிய பாதிப்புக்களை ஏற்படுத்தும்.

- புகைப்பிடித்தல்
- அதிகமாக மது அருந்துதல்
- அதிகமாக அல்லது குறைவாக உண்ணுதல், அதிக நேரம் செலவிடும் வலயங்களாக தொலைகாட்சி அல்லது கணனி முன் இருத்தல்,
- நண்பர்கள், குடும்பம், செயற்பாடுகள் போன்றவற்றிலிருந்து பின்வாங்குதல்.
- நிம்மதிக்காக மாத்திரைகள் அல்லது போதைப் பொருட்களை உபயோகித்தல்
- அதிகப்படியான தூக்கம்.
- காரியத்தைத் தள்ளிப்போடுதல்
- பிரச்சினைகளுக்கு முகம் கொடுப்பதைத் தவிர்ப்பதற்காக அந்தந்த நாளின் ஒவ்வொரு நிமிடத்தையும் பூரணப்படுத்தல்
- ஒன்றும் இல்லாததற்கு கோப்பபடல் அல்லது எல்லாவற்றிற்கும் அசாதாரண அமைதியாக இருத்தல்
- எமது மன அழுத்தத்தை மற்றவர் மீது வெளிக்காட்டல் (தாக்குதல், கோபத்தில் வெடித்தல், உடல்மீதியான வன்முறைகள் செய்தல்)

இது உங்கள் குடும்பத்தில் (குடும்பப் பிரச்சினைகள்), வேலையில் (பணியில் இருந்து நீக்கப்படல்), பாடசாலையில் (ஒழுக்காற்றை நடடிக்கை எடுக்கப்படல்) பல பிரச்சினைகளை உருவாக்கும்.

மன அழுத்தத்தினை ஆரோக்கியமான வழிகளில் எவ்வாறு கட்டுப்படுத்தலாம்?

ஒருவேளை மன அழுத்தம் உங்கள் கட்டுப்பாட்டை மீறிக் காணப்படுவதுபோல் இருக்கலாம். ஆனால் அதற்குரிய பதிலளிக்கும் விதத்தினை நீங்கள் கட்டுப்படுத்தலாம். மன அழுத்தக் கட்டுப்பாடானது ஒரு பொறுப்பை எடுத்தலாகும். உங்களது சிந்தனைகள், உணர்வுகள், சுற்றுச்சூழல் மற்றும் பிரச்சினைகளை எவ்வாறு கையாள்தல் போன்றவற்றை நமது பொறுப்பில் எடுத்துக்கொள்வதாகும். மன அழுத்த நிலைமைகளை மாற்ற உங்கள் பிரதிபலிப்பில் மாற்றத்தைக் கொண்டுவர முடிதல் மற்றும் உங்களால் உங்களைக் கவனிக்க முடியாமலும், நிம்மதிக்கும் ஓய்வுக்கும் நேரம் ஒதுக்க முடியாமல் இருக்கும் நிலைமைகள் போன்றவற்றில் மன அழுத்தக் கட்டுப்பாடானது பங்குகொள்கிறது. மன அழுத்தத்தைச் சமாளிக்கும் முறைகள் உங்கள் உணர்ச்சிசார் அல்லது உடல் ஆரோக்கியம் போன்றவற்றில் பங்களிப்புச் செய்யாவிடில், ஆரோக்கியமானவற்றை நோக்குவதற்கு இது சரியான சமயமாகிறது. நிறைய ஆரோக்கியமான வழிகள் மன அழுத்தத்தை கட்டுப்படுத்தவும், சமாளிக்கவும் காணப்படுகின்றன,

ஆனால் அவை அனைத்தும் ஒரு மாற்றத்தையே வேண்டுகின்றன. நீங்கள் உங்கள் நிலைமைகளையோ அல்லது பிரதிபலிப்புக்களையோ மாற்றி அமைக்க வேண்டும். இவற்றுள் உங்கள் விருப்பமானதைத் தெரிவு செய்யும் போது தரப்பட்டபடியே இந்த நான்கு விடயங்களான (Four A's): தவிர்ந்தல், திருத்தியமைத்தல், பொருந்துதல், ஏற்றுக்கொள்ளல் என்பவை மிக உதவியாக இருக்கும்.

மனஅழுத்தம் நிறைந்த நிலைமைகளைக் கையாள்தல்:

அந்த நான்கு A's: 2 A's நிலைமைகளை மாற்றி அமைத்தல்

● **அவசியமற்ற அழுத்திகள்/மனஅழுத்தங்கள் எவ்வற்றைத் தவிர்ந்துக்கொள்ளல்.** எல்லாவிதமான மன அழுத்தங்களும் தவிர்க்கப்பட முடியாதவை. ஆனால் எவ்வாறு இல்லை என்று கூறுவது, செய்ய வேண்டிய அல்லது கட்டாயமான என்பவைகளை வேறுபிரித்து செயல்முறைப் பட்டியலில் குறிப்பிட அறிதல், அத்தோடு உங்களை மன அழுத்தத்துக்கு உள்ளாக்கும் மக்கள் அல்லது நிலைமைகள் போன்றவற்றைத் தெளிவாக அறிந்து வழிப்படுத்தி, உங்களுக்கு ஏற்படும் நாளந்த மன அழுத்திகளைத் தவிர்ந்துக்கொள்ளலாம். எந்தத் தனி நபரும் வேலைத்தளங்களில் அவர்களின் மேல் அதிக வேலைப்பளுக்கள் சுமத்தப்பட்டிருந்தும் கூட முடியாது என்ற வார்த்தையைக் கூற முனைவதில்லை. இது அவர்களுக்கு பெரிய சவாலாகும். ஆனால் இந்தப் பதிலுக்கு நிறையப் பின்புலக் காரணங்களான, அவனது /அவளது வேலைப் பாதுகாப்பு, உபசரிப்பு மற்றும் கலாச்சாரம் போன்றவை உள்ளன.

● **மன அழுத்திகள்/ அழுத்தங்கள் என்பவற்றைத் திருத்தியமைத்தல்**
உங்களால் மன அழுத்தத்தைத் தவிர்க்க முடியாவிட்டால், நீங்கள் அதனைத் திருத்தியமைக்கலாம். மிக உறுதியுடன் அன்றே நடைபெற்ற பிரச்சினைகளுக்கு நடவடிக்கைகள் மேற்கொள்ளலாம். உங்கள் உணர்ச்சிகளைத் தேக்கிவைத்து மன அழுத்தத்திற்கு ஆளாகுவதை தவிர்ந்து மரியாதையான முறையில் நீங்கள் பிறரின் கவனத்திற்கு அவற்றை தெரியப் படுத்தலாம். அல்லது மற்றவர்களைச் சந்தித்து இணக்கமடையச் செய்வதன் மூலம் அரைவாசி பிரச்சினைகளையாவது தீர்க்கலாம். நீங்களாகவே மன அழுத்தத்தை மாற்றியமைக்கலாம் அல்லது மற்றவர்கள், பெரிய மனிதர்கள் அல்லது நண்பர்கள் உதவியையும் நாடலாம்.

மன அழுத்தம் நிறைந்த நிலைமைகளைக் கையாள்தல்:

அந்த நான்கு A's: 2 A's உங்கள் எதிர்விளைவுகளை மாற்றி அமைத்தல்

● **மன அழுத்திகளுக்கு ஏற்ப பொருந்துதல்:** உங்களால் மன அழுத்திகளில் மாற்றம் செய்ய முடியாமல் இருந்தால், அதற்கேற்ப உங்களை மாற்றிக்கொள்ள முயற்சி செய்து பாருங்கள். பிரச்சினைகளை கட்டமைப்புக்குள் கொண்டுவரல் அல்லது நேர்மறையான விடயங்களில் கவனம் செலுத்துதல். உங்கள் வேலையில் ஒரு பணியானது உங்களை மன அழுத்தத்துக்கு உள்ளாக்கினால் நீங்கள் அந்த வேலையில் உங்களுக்கு பிடித்தமான விடயத்தை நோக்கி அதில் மகிழ்ந்திருக்கலாம். அத்தோடு பெரும் மனக்காட்சியை

நோக்கிப்பாருங்கள்: நான் இந்த விடயத்தைக் குறித்துக் கவலைப்படுவது உண்மையிலேயே பெறுமதியானதா?, நீங்கள் இவ்வாறானவற்றை உங்கள் வேலைத்தளத்திலோ அல்லது குடும்பத்திலோ நடைமுறைப்படுத்த வேண்டாம். ஒரு கட்டமைப்புக்குள் நீங்கள் இதனை வைத்திருங்கள்.

● **மன அழுத்திகளை ஏற்றுக்கொள்ளல் /உங்களால் மாற்ற முடியாத விடயங்கள்.**

உங்கள் வாழ்க்கையில் உங்களால் பல மன அழுத்திகளை எதுவும்செய்ய முடியாத நிலைகள் காணப்படுகின்றன. இவ்வாறான நிலைமைகளின்போது இவற்றுக்கு எதிராக தடுப்பு அமைத்து மன அழுத்த நிலைமைகளை மேலும் அதிகமாக்குவதைவிட இவை தவிர்க்க முடியாதவை என்பதை ஏற்றுக்கொள்ளக் கற்கவேண்டும். ஒரு சூழ்நிலையின் மேற்பகுதியைப் பார்த்தல்: மிகவும் அதிகமான மன அழுத்தத்தைப் பற்றி அறியக்கூடிய அல்லது தனிப்பட்ட வளர்ச்சியடையக் கூடிய சந்தர்ப்பங்களாக இது அமையும். ஒருவருமே அல்லது நீங்களும் உள்ளடங்கலாகப் பூரணமானவர்கள் அல்ல என்பதை ஏற்றுக்கொள்ளத் தெரிந்துகொள்ள வேண்டும். ஒவ்வொருநாளும் கற்றுக்கொள்ளவேண்டிய நளாகும். ஆகவே இந்த மாற்றங்களானது உங்கள் அபிவிருத்திக்குத் தூண்களாக அமையும் என்ற நேர்மறை சிந்தனையோடு காணப்படுங்கள்.

அனைவருக்கும் இந்த மன அழுத்தங்களில் தனிப்பட்ட பொறுப்புக்கள் காணப்படும் போதிலும் அங்கே இதனைச் கையாண்டு தீர்வினை காண்பதற்கு "ஒரு அளவானது எல்லாவற்றுக்கும் பொருத்தமாகக் காப்படுவதில்லை". எந்தவிதமான தனிப்பட்ட செயல்முறையும் ஒவ்வொருவருக்கும் அல்லது ஒரு சூழ்நிலையிலும் தொழிற்படுவதில்லை. எனவே நாம் சிறந்த உத்திகளையும் செயல்நடப்பங்களையும் ஆய்வுசெய்து இந்த மன அழுத்தங்களைக் கட்டுப்படுத்தி எம்மை அமைதியாக வைத்துக் கொள்வதில் கவனம் செலுத்தவேண்டும்.

மன அழுத்தத்தை நுட்பமான முறையில் எவ்வாறு சமாளிக்கலாம்?

1: **அவசியமற்ற மன அழுத்தங்களைத் தவிர்ந்துக்கொள்ளல்**
எல்லா மன அழுத்தங்களையும் உங்களால் தவிர்ந்துக் கொள்ள முடியாது. ஏனெனில் சில விடயங்களில் நீங்கள் உங்களை அவசியம் ஈடுபடுத்திக்கொள்ள நேரிடலாம். எப்படியாவது உங்கள் வாழ்க்கையில் எத்தனை மன அழுத்திகளை உங்களால் நீக்க முடியும் என்பதைக் குறித்து நீங்கள் ஆச்சரியம் அடையலாம்.

● **“முடியாது” என்பதை எவ்வாறு கூறலாம் என்று கற்றுக்கொள்ளுங்கள்.**

உங்கள் தனிப்பட்ட அல்லது தொழில் சார் வாழ்க்கையில் உங்கள் எல்லைகளைத் தெரிந்து அவற்றுடன் பொருந்திக் கொள்ளுங்கள். நீங்கள் கையாளக் கூடியதற்கும் அதிகமானவற்றை எடுத்துக்கொண்டால் அது நிச்சயமான மன அழுத்தத்திற்கான செயல்முறையாக அமைந்து விடும்.

● **உங்களை மன அழுத்தத்திற்கு உள்ளாக்கும் நபர்களை தவிர்ந்துக்கொள்ளுங்கள்**

ஒருவர் தொடர்ந்து உங்களை மன அழுத்தத்திற்கு உள்ளாக்கி கொண்டு இருக்கும்போது உங்களால் அந்த

உறவை எந்தப்பக்கமும் திருப்ப முடியாது இருந்தால் அந்த நபருடன் நீங்கள் செலவிடும் நேரத்தைக் குறையுங்கள் அல்லது அத உறவினை முழுமையாக முறித்துக்கொள்ளுங்கள்.

- **சுற்றுச் சூழலை உங்கள் கட்டுப்பாட்டில் வைத்திருத்தல்.**
மாலைச் செய்தி அறிக்கை உங்களைக் கவலைக்குள்ளாக்குமானால் உடனடியாக தொலைக்காட்சியை அணைத்து விடுங்கள். போக்குவரத்து நெரிசலால் நீங்கள் பதட்டம் அடைந்தால் நீண்ட பிரயாண ஆனால் குறுகிய பயணப் பாதைகளைத் தெரிவு செய்யலாம். கடைகளுக்கு சென்று பொருட்கள் வாங்க சேர்வாக இருந்தால் இணையதளத்தின் மூலம் கொள்வனவு செய்யலாம்.

- **அதிகப்படியான சூடான உத்வேகத்தினை ஏற்படுத்தும் தலைப்புகளைப் பற்றி பேசுவதைத் தவிர்த்துக் கொள்ளல்.**

சமயம் அல்லது அரசியல் பற்றி பேசும்போது நீங்கள் வேதனயடைந்தால் உடனடியாக அந்த தலைப்புகளை உங்கள் உரையாடல் பட்டியலில் இருந்து நீக்கி விடுங்கள். அப்படி இருந்தும் இவ்வாறான பேச்சுக்களை அதே மனிதர்களோடு நீங்கள் உரையாட நேரும் சந்தர்ப்பங்களில் நீங்கள் அது சம்பந்தமான விடயங்களை வெளிக்கொணராமல் அல்லது மன்னிப்புக்கோரி அவ்விடத்தை விட்டு அப்பால் செல்லலாம்.

- **செயன்முறைப் பட்டியலைப் பகுதியளவு சீர்செய்தல்.**
உங்கள் வேலை அட்டவணை, பொறுப்புக்கள், அன்றாட நடவடிக்கைகள் போன்றவற்றைப் பகுப்பாய்வு செய்யுங்கள். உங்கள் தட்டில் அதிகப்படியாகக் காணப்பட்டால் "செய்ய வேண்டியவை, கட்டாயமானவை" எனும் அடிப்படையில் வேறுபிரித்துக் கொள்ளுங்கள். பின்னர் அவசியமல்லாத செயல்பாடுகளை பட்டியலின் அடிப்பகுதியில் குறிப்பிட்டு அல்லது முற்றாக அவற்றை அதிலிருந்து நீக்கி விடுங்கள்.

2: சூழ்நிலையை மாற்றியமைத்தல்.

உங்களால் ஒரு மனஅழுத்தம் நிறைந்த சூழ்நிலையைத் தவிர்க்க முடியாதிருந்தால் அதனை மாற்றியமைக்க முயற்சி செய்யுங்கள். எதிர்காலத்தில் அது உங்களுக்கு ஒரு பிரச்சினையாக எழாத விதத்தில் இந்த சூழ்நிலைமையை எவ்வாறு மாற்றி அமைக்கலாம் என்பதைக் கண்டுபிடியுங்கள். இது உங்கள் வாழ்க்கையில் உங்கள் தொடர்பாடல் மற்றும் செயற்பாடுகள் போன்றவற்றில் அடிக்கடி தலையீடு செய்யும்.

- **உணர்வுகளை உங்களுக்குள்ளே தேக்கி வைக்காமல் அவற்றை வெளிப்படுத்துங்கள்**
யாரவது அல்லது ஏதாவது உங்களைத் தொந்தரவு செய்தால் நீங்கள் உங்கள் இடர்பாடுகளை வெளிப்படையாகவும் மரியாதையான வகையிலும் தெரியப்படுத்துங்கள். அவ்வாறு உங்கள் உணர்வுகளிற்கு குரல் கொடுக்காவிடில் மனக்கசப்பு அதிகரித்து சூழ்நிலையில் எந்தவித மாற்றங்களும் ஏற்படாமல் அதேமாதிரியே காணப்படும்.
- **விட்டுக்கொடுக்கும் மானப்பான்மையுடன் இருத்தல்**
நீங்கள் மற்றவரிடம் அவரின் நடத்தையை மாற்றும்படி

கேட்கும்போது, நீங்களும் அதே காரியத்தைச் செய்யத் தயாராக இருக்க வேண்டும். இவ்வாறு நீங்கள் இருவரும் வளைந்து கொடுக்கும் போது நீங்கள் ஒரு சந்தோஷமான நடுநிலைத் தளத்தினை கண்டுபிடிக்க இது ஒரு சந்தர்ப்பமாக அமையும்.

- **அதிக உறுதியுள்ளவராக இருத்தல்**
வாழ்க்கையில் எப்போதும் பின்னோக்கி இருக்காமல் பிரச்சினைகள் வரும்போது அவற்றில் தலையிட்டு அதனைக் கையாண்டு உங்களால் முடிந்தவரை அவற்றை எதிரோக்கியோ அல்லது தடுத்துக்கொள்ளுங்கள். உங்கள் பரீட்சை நேரத்தில் உங்களின் அரட்டை நண்பன் உங்களோடு பேச வரும் நேரங்களில் நீங்கள் வெளிப்படையாகவும் நேரடியாகவும் அவரிடம் உங்களால் 5 நிமிடங்கள் மாத்திரமே அவருடன் செலவிட முடியும் என்று கூறுங்கள்.
- **உங்கள் நேரத்தைக் சிறந்த முறையில் நிர்வகித்தல்.**
நீங்கள் மெல்லியதாக நீட்டி இழுக்கப்பட்டு பின்னோக்கி ஓடும்போது அமைதியாகவும் அவதானமாகவும் காணப்படுவது உங்களுக்கு மிகக் கடினமாக இருக்கும். ஆனால் நீங்கள் முன்னேற்பாடான திட்டத்தை உருவாக்கி நீங்கள் அதை விரிவாக்கம் அடையவில்லை என்பதில் உறுதியாய் இருப்பதன் மூலம் எந்த மன அழுத்த நிலைமையில் இருக்கின்றீர்களோ உங்களால் அந்த சூழ்நிலையை மாற்றியமைக்க முடியும்.

3: மன அழுத்திகளுக்கு ஏற்ப பொருந்துதல்

உங்களால் மன அழுத்திகளில் மாற்றம் செய்ய முடியாமல் இருந்தால் அதற்கேற்ப உங்களை மாற்றிக்கொள்ள முயற்சி செய்து பாருங்கள். உங்களின் எதிர்பார்ப்புக்களையும் அபிப்பிராயங்களையும் மாற்றியமைக்கும் போது நீங்கள் மன அழுத்த நிலைமைகளுக்கு ஏற்ப பொருந்துபவராகவும் அதனைக் கட்டுப்படுத்தக் கூடிய அறிவை மீள்பெறுபவராகவும் இருப்பீர்கள்.

- **பிரச்சனைகளை மீள்ஒழுங்கு செய்தல்**
மன அழுத்த நிலைமைகளை அதிக நேர்மறையான முன்னோக்கு சிந்தனையுடன் காண முயற்சி செய்யுங்கள். வாகனநெரிசல்களைக் கண்டு கடும் சினமடைவதை விட இது ஒரு வாகன நெரிசல்களுக்கான மீள் ஒழுங்கு நடவடிக்கைக்கான சந்தர்ப்பம் என்று எண்ணலாம் உங்களுக்குப் பிடித்த வானொலி நிகழ்வுக்கு செவிமடுக்கலாம் அல்லது கொஞ்ச நேரம் தனிமையை அனுபவிக்கலாம்.
- **ஒரு பெரிய படத் தோற்றத்தை நோக்குதல்**
மன அழுத்த நிலைமைகளை தொலைநோக்குடன் எடுத்துக்கொள்ளவும். இது தூர ஓட்டத்தில் எவ்வளவு காலத்தை எடுக்கும் என்று உங்களையே கேட்டுப்பாருங்கள். ஒரு மாதம் என்றால் பிரச்சினை இல்லையா? அல்லது ஒரு வருடம்? இதைக்குறித்து மேலும் கவலை கொள்வது பிரயோஜனமானதா? பதில் இல்லை என்றால் உங்களது நேரத்தையும் சக்தியையும் வேறு எதிலாவது கவனம் செலுத்துதல் சிறந்ததாகும்.
- **உங்கள் தரத்தை சரிசெய்து கொள்ளுங்கள்**
பூரணத்துவமானது இந்த மன அழுத்த நிலைமைகளில்

தவிர்க்கப்பட வேண்டிய பிரதான மூலாதாரமான ஒன்றாகும். உங்களை பூரணத்துவத்துக்கு ஏற்ப சரியாக அமைக்க வற்புறுத்தி தோல்வியை தழுவ வைக்கும் நடவடிக்கையை உடனடியாக நிறுத்துங்கள். நியாயமான தரங்களை உங்களுக்கும் மற்றவர்களுக்கும் அமைத்துக் கொள்வதுடன் “நன்கு போதுமானது” என்று கூறக் கற்றுக்கொள்ள வேண்டும்.

● நேர்மறை விடயங்களில் கவனம் செலுத்தல்

மன அழுத்தம் உங்களை கீழே அமிழ்த்தும்போது ஒரு கணம் நீங்கள் உங்கள் வாழ்வில் உற்சாகப்படுத்திய அனைத்து விடயங்களிலும் பிரதிபலிப்பைக் காட்டலாம். அத்துடன் இவை உங்களது நேர்மறை தரங்கள் அல்லது தாலந்துகள் உள்ளடங்கலாகவும் இருக்கலாம். இந்த இலகுவான செயல்நுட்பம் பல விடயங்களை தொலைநோக்குடன் நீங்கள் கையாள உதவியாக அமையும்.

● உங்கள் மனப்பாங்கை சரிசெய்தல்

உங்களது உணர்வுபூர்வமான இயற்பியல், உடல் சார்ந்த நல்வாழ்வில் ஓர் ஆழமான தாக்கம் இருப்பதை நீங்கள் எவ்வாறு நினைப்பீர்கள்? ஒவ்வொரு நேரமும் நீங்கள் உங்களைப்பற்றி எதிர்ப்பறையாக எண்ணுகிறீர்கள், உங்களது முழு மனஅழுத்த நிலைமையில் உங்கள் வேதனைத் துடிப்பை உங்களது உடல் பிரதிபலிக்கிறது. நீங்கள் உங்களைக்குறித்த நல்ல விடயங்களை நோக்கும்போது நல்லவிதமாகவே உணர்கிறீர்கள். பின்னோக்கிய போக்கும் உண்மையானதே. பின்வரும் இவ்வாறான வார்த்தைகளைப் பயன்படுத்துவதைத் தவிர்ப்போம் “எப்போதும்”, “ஒருபோதும்”, “செய்யவேண்டும்”, “கட்டாயமாக”. இவைகள் குறைகூறும் சரியற்ற, சுய தோல்வியை உருவாக்கும் எண்ணப்போக்குகளாகும்.

4: உங்களால் மாற்றமுடியாதவற்றை ஏற்றுக்கொள்ளுங்கள்

மனஅழுத்தத்திற்கான மூலகாரணங்கள் சில தவிர்க்க முடியாதவை. அன்பானவர்களின் மரணம் அபாயகரமான நோய்கள் ஏற்படல் நாட்டின் பொருளாதார மந்த நிலை என்பன ஏற்படும் சந்தர்ப்பங்களில் மன அழுத்திகளைத் தடை செய்யவோ அல்லது மாற்றவோ முடியாமல் இருக்கும். இவ்வாறான வேளைகளில் இந்த சம்பவங்களை நாம் இருக்கிற விதமாகவே ஏற்றுக்கொள்ளுதல் மனஅழுத்தத்தைச் சமாளிக்க கூடியதாக காணப்படும். ஏற்றுக்கொள்ளுதல் கடினமானது ஆனால் நீண்ட கால ஓட்டத்தில் இவ்வாறான நிகழ்வுகளுக்கு தடுப்பு போட எத்தனிப்பதை விட அவ்வாறு ஏற்றுக்கொள்வது இலகுவானதாகும்.

● கட்டுப்படுத்த முடியாதவற்றைக் கட்டுப்படுத்த முயற்சி செய்ய வேண்டாம்.

எம் வாழ்க்கையில் நிறைய விடயங்கள் எமது கட்டுப்பாட்டுக்கு அப்பாற்பட்டவை. குறிப்பாக மற்றைய நபர்களின் நடத்தைகள். இவர்கள் மீது மன அழுத்தம் கொள்வதை விட அந்தந்த பிரச்சினைகளின் போது எவ்வாறு நீங்கள் பிரதிபலிக்கப்போகின்றீர்கள் என்பதில் கவனமாக இருங்கள்.

● சாதகமான விடயங்களை நோக்கிப் பார்த்தல்

கூறப்பட்டபடியே “எம்மை வலுவானவர்களாக்க எது எம்மைக் கொல்லாமல் இருக்கிறது” சவால்களுக்கு

முகம் கொடுக்கும்போது அவற்றை உங்கள் சொந்த தனிப்பட்ட வளர்ச்சிக்கான சந்தர்ப்பங்கள் என்று எண்ணிக்கொள்ளுங்கள். உங்கள் சொந்த வலுவற்ற தேர்வுகளால் நீங்கள் மன அழுத்தங்களுக்கு உங்களை ஈடுபடுத்த நேரிடும்போது அவற்றில் பிரதிபலித்து அந்தப் பிழையில் இருந்து நல்ல பாடதினைக் கற்றுக்கொள்ளுங்கள்.

● உங்கள் உணர்வுகளைப் பகிர்ந்து கொள்ளுங்கள்

உங்கள் நம்பிக்கைக்குரிய நண்பனோடு முகம் பார்த்து அல்லது மருத்துவ வல்லுனரோடு ஒரு சந்திப்பு முன்பதிவினை ஏற்படுத்தி கலந்துரையாடலாம். மன அழுத்த நிலைமைகளில் உங்களால் அதனைச் மாற்றியமைக்க முடியாமல் இருக்கும் சந்தர்ப்பங்களிலும் கூட இலகுவான செயலாக நீங்கள் எவ்வாறான நிலைமக்கூடாக செல்கின்றீர்கள் என்பதை வெளிப்படுத்தலே ஒரு மீட்சியாக இருக்கும். மனம் திறந்து இதைக்குறித்து பேசுவதால் நீங்கள் பெலன்மாளவரோ அல்லது ஒருபோதும் உங்கள் மன வேதனையை மற்றவர்கள் மீது சுமத்துபவராகவோ இருப்பதில்லை. ஏனெனில் அநேக நண்பர்கள் நீங்கள் அவர்களை முழுவதுமாக நம்பி மனம்திறந்து பேசும்போது அவர்கள் உங்கள்மேல் அதிக பிரியம் கொள்வார்கள், அத்தோடு உங்கள் இருவரது நட்புப் பிணைப்பும் வலுவானதாகும்.

● மன்னிக்கக் கற்றுக் கொள்ளுங்கள்

நடைமுறை வாழ்க்கையில் நாம் பூரணத்துவம் அற்ற உலகத்தில் வாழ்ந்து வருவதால் மக்கள் பிழை விடுவதும் சாதாரணமாக உள்ளது. எனவே உங்கள் கோபம், தணியாச்சினம் போன்றவற்றை விட்டு விட்டுங்கள். மற்றவரை மன்னித்து முன்னோக்கிச் செல்வதன் மூலம் உங்களை நீங்கள் எதிர்ப்பறையான சக்தியில் இருந்து விடுவித்து இலகுவாக வைத்திருக்க முடியும்.

5: ஓய்வுக்கும் மகிழ்ச்சியைத் தரும் வேடிக்கைகளுக்கும் நேரத்தை ஒதுக்குங்கள்

கட்டுப்பாட்டு அணுகுமுறை மற்றும் நேர்மறை மனப்பாங்கு என்பவைகளுக்கு அப்பால் நீங்கள் உங்களை ஊக்குவிப்பதன் மூலம் மன அழுத்தத்தைக் குறைக்க முடியும். நீங்கள் ஒழுங்கான ஓய்வு மற்றும் வேடிக்கைகளுக்கு நேரம் ஒதுக்குவீர்களாக இருந்தால் உங்கள் வாழ்க்கையில் காணப்படும் மன அழுத்திகளைக் கையாள்வதில் நல்ல இடத்தில் இருக்கிறீர்கள். பின்வருவனவை நீங்கள் ஓய்வாக மீள்சக்தியை பெற உதவியாக அமையும்.

- நடைப்பயணத்துக்குச் செல்லல் அல்லது நேரத்தை இயற்கையுடன் செலவிடல்.
- நல்ல நண்பருக்கு அழைப்பை ஏற்படுத்தி பேசுதல்.
- உடற் பயிற்சி செய்து வியர்வை மூலமாக பதற்றத்தை வெளியே துடைத்து எறிதல்.
- நாட்குறிப்புப் புத்தகத்தில் எழுதும் பழக்கத்தை கடைப்பிடித்தல்.
- நீண்டநேரக் குளியல்
- நறுமண மெழுகுவர்த்திகளை ஒளியேற்றி அழகுபார்த்தல்.
- வாசனை நிறைந்த ஒரு குவளைக் கோப்பி அல்லது தேநீர் தயாரித்தல்.
- செல்லப்பிராணிகளுடன் அல்லது பிள்ளைகளுடன்

வினையாடுதல்.

- வீட்டுத்தோட்டத்தில் வேலை செய்து மரக் கன்றுகளுக்கு நீர்பாய்ச்சல்.
- செய்தி / தகவல்களைப் பெற்றுக்கொள்ளல். மனைவி அல்லது பிள்ளைகளிடமிருந்து அனுப்புமாறு கேட்கலாம்.
- நல்ல புத்தகங்கள் மேல் ஈர்ப்புக்கொள்ளுதல்.
- மெல்லிசை/பாடல்களுக்கு செவிமடுத்தல் அல்லது நகைச்சுவை நாடகங்களைக் கண்டுகளித்தல்.
- உங்களுடைய வாகனம்/உடைகள்/மீன் தொட்டி/செல்லப்பிராணிக்கண்டு போன்றவற்றைக் கழுவுதல் அல்லது சுத்தம் செய்தல்.
- உங்கள் மனைவிக்கு வீட்டு வேலையில் அல்லது சமையலில் உதவியெய்யுங்கள்.
- குடும்பத்தினருடன் கோவிலுக்கு சென்றுவரல்.
- சினிமாவுக்கு/மதிய அல்லது இரவு உணவுக்கு குடும்பத்தினருடன் அல்லது நண்பர்களுடன் வெளியே செல்லலாம்.
- உங்கள் கணவன்/மனைவி/ நம்பிக்கைக்குரிய துணையுடன் ஒழுங்கான உடலுறவில் ஈடுபடல்.
- விடுமுறை சமயங்களில் குடும்பத்தினருடன் அல்லது நண்பர்களுடன் உல்லாசப்பயணம் செல்லுதல் (இது அனைவருக்கும் இன்பமான வேடிக்கையாக இருக்கும்)

தேவைக்கு அதிகமான ஓய்வில்லாத இயக்கம் அல்லது செயற்பாடுகளில் நீங்கள் சிக்கிக்கொண்டு உங்கள் சொந்த தேவைகளில் கவனம் செலுத்த மறக்கவேண்டாம். உங்களை நீங்கள் ஊக்குவித்தல் அவசியம், ஆனால் ஆடம்பரம் தேவை இல்லை.

- **ஓய்வுக்கான நேரத்தை வேறாக ஒதுக்கிக்கொள்ளுங்கள்.**
உங்கள் நாளாந்த வேலை அட்டவணையில் உங்களுக்கான ஓய்வு, இளைப்பாறுதல் போன்றவற்றுக்கு நேரம் ஒதுக்குங்கள். வேறு எந்தக் கடமைகளும் இவைகளை ஆக்கிரமிக்க அனுமதிக்க வேண்டாம். இந்த நேரமானது நீங்கள் முழுக்க முழுக்க ஓய்வெடுக்கவும் உங்களுக்கு மீள்சக்தியைப் பெறுவதாகவும் அமையட்டும்.
- **மற்றவர்களுடன் இணைந்திருங்கள்**
உங்கள் வாழ்வை மேம்படுத்தக் கூடிய நபர்களுடன் இணைந்திருங்கள். ஒரு வலுவான தாங்குதல் உங்களை மன அழுத்தத்தின் எதிர்மறைப் பாதிப்புகளின்போது உங்களுக்கு சார்பான ஆதரவாக இருக்கும்.
- **இன்பம் அனுபவிக்கக்கூடிய எதாவது ஒரு காரியத்தை ஒவ்வொருநாளும் செய்யுங்கள்.**
உங்களை மகிழ்விக்கும் பொழுது போக்குகளுக்காக நேரம் ஒதுக்குங்கள். அது நீங்கள் விண்மீன்களை ரசிப்பதற்கோ, பியானோ வாசிக்கவோ அல்லது உங்கள் மதிவண்டியில் ஏதாவது வேலையில் இருக்கும்வண்ணமாக அமைத்துக்கொள்ளலாம்.
- **நகைச்சுவை உணர்வைக் கொண்டிருங்கள்.**
நீங்கள் உங்களுக்குள் சிரிப்பதும் இதில் உள்ளடங்குகிறது. இந்த நகைச்சுவை சிரிப்பானது

நீங்கள் மன அழுத்தத்தில் இருக்கும்போது உங்கள் உடல் பல வழிகளிலும் அதற்கு எதிராகப் போராட உதவி புரிகிறது.

6: ஆரோக்கியமான வாழ்க்கைமுறையை உட்கிரகித்தல் நீங்கள் உங்கள் உடல் நலனைப் பலப்படுத்திக் கொள்வதாலும் மனஅழுத்தத்திற்கான அறிகுறிகளை இலகுவாக சமாளிக்கக். கையாள முடியும்

- **ஓய்வுக்கான நேரத்தை வேறாக ஒதுக்கிக்கொள்ளுங்கள்**
ஓய்வுக்கான உத்திகளாகத் தியானம், யோகாசனம், ஆழ்ந்த முச்சுப் பயிற்சி மூலம் மன அழுத்தத்தின் இலகுத் தன்மைக்கான பதிற்செயலை உணர்தல், முழு ஓய்வு நிலையானது மன அழுத்த பதிற்செயலுக்கான எதிர்ப்பதமாகும். இதனை வாசிக்கும் போது இவைகளைக் கடைப்பிடிப்பதற்கு உங்களுக்கு நேரமில்லை என்று நினைக்கலாம். ஆனால் கொஞ்ச நேரத்தை உங்கள் உடல் ஆரோக்கியத்துக்காக நீங்கள் ஒதுக்கி வையுங்கள், குடும்பத்தினருடன் நேரம் செலவிடலாம், கோவிலுக்கு செல்லலாம். நடைமுறையில் இதற்குப் பதில் அளிக்கப்படும்.
- **ஒழுங்கான உடற்பயிற்சி**
உடற் செயற்பாடுகளானது மன அழுத்தத் தாக்கங்களைத் தடுப்பதில் முக்கிய பங்கு வகிக்கிறது. அடக்கிவைக்கப்பட்டுள்ள மன அழுத்தம், பதற்றம் போன்றவற்றிலிருந்து விடுபட ஏரோபிக் பயிற்சியை மிஞ்ச வேறு எதனாலும் முடியாது. நடைப்பயிற்சியைக் கொஞ்சம் செய்யவேண்டும். அருகில் உள்ள கடைகளுக்காவது நீங்கள் செல்லலாம். உதாரணமாக குடும்பத்தினருடன் வழிபாட்டுத் தலங்கள் மற்றும் வினையாட்டு மைதானங்கள் போன்றவற்றிற்குச் செல்லலாம். ஆனால் ஓர் ஒழுங்கை நீங்கள் கடைப்பிடிக்க வேண்டியது அவசியம். உதாரணமாக மிதிவண்டி ஓட்டப் பயிற்சி, நீச்சல், நடைப்பயிற்சி போன்றவற்றை சீராக மேற்கொள்ள வேண்டும். ஒவ்வொரு பயிற்சிக்கும் முப்பது நிமிடங்கள் ஒதுக்கி, ஒரு கிழமையில் முன்றுதரம் இவற்றைச் செய்யலாம்.
- **ஆரோக்கியமான உணவுகளை உட்கொள்ள வேண்டும்**
நல்ல போஷனைச் சத்துக்களுடன் பேணப்பட்ட உடலானது மன அழுத்தத் தாக்கங்களை சமாளிக்கக் கூடியதாக இருக்கும். எவ்வாறான உணவுகளை உண்கிறீர்கள் என்பதில் கவனம் செலுத்துங்கள், உங்கள் நாளினை ஆரோக்கியமான காலை உணவுடன் ஆரம்பியுங்கள் அத்துடன் போஷாக்கு நிறைந்த உணவை உட்கொண்டு நாள் முழுவதும் உங்கள் சக்தி மட்டத்தை ஒரே நிலையில் பேணி, புத்துணர்வான சிந்தனையோடு காண்ப்படுங்கள். மரக்கறிகள், பழவகைகள், பருப்பு வகைகள் போன்றவற்றை உணவில் சேர்த்துக்கொண்டு பீசா, பர்கர் போன்ற உணவுகளைத் தவிர்த்துக் கொள்ளுங்கள்.
- **போதிய அளவு தூங்கவேண்டும்**
போதியளவு தூக்கம் உங்களுக்கு மன எழுர்ச்சியை உண்டாக்கும். அத்துடன் உடல் களைப்பாக இருக்கும் சமயத்தில் இந்த மன அழுத்தமானது முரண்பாடான

சிந்தனைகளைத் தோற்றுவிக்கும். நல்ல இரவுத்தூக்கத்தினூடாக கிளர்ச்சியற்ற அமைதியான மனநிலையுடன் காணப்படலாம். ஆரோக்கியமான மனிதனாக வாழ கட்டாயம் 4 தொடக்கம் 6 மணிநேரங்கள் தூங்க வேண்டும்.

● **கா.:பின் மற்றும் சீனி போன்றவற்றின் பாவனைகளைக் குறைத்தல்**

தற்காலிகமான “அதிகபட்ச” கா.:பின், சீனி போன்றவைகள் வழகப்படுவதால் இறுதியில் இது உங்கள் மனநிலை, ஆற்றல் போன்றவற்றில் அழிவை ஏற்படுத்த வழியமைக்கும். எனவே கோப்பி, மென்பானங்கள், காவிக்கண்டு (சாக்லேட் வகைகள்), சீனி மற்றும் நொறுக்குத் தின்பண்டங்கள் போன்றவற்றை உண்ணுவதைக் குறைத்துக் கொள்ளுதல் நல்லது. இதனால் நீங்கள் மிகவும் இலகுவாக இருப்பதை உணர்வதுடன் நன்றாக உறங்கவும் முடியும்.

● **மது, புகையிலை, போதைப்பொருட்கள் போன்றவற்றைப் பாவிப்பதை குறைக்க வேண்டும்.**

மது அல்லது போதைப்பொருட் பழக்கங்களின் போது சுய சிகிச்சை முறையானது நீங்கள் மன அழுத்தத்தில் இருந்து தப்பிச்செல்ல வழிவகுக்கிறது. ஆனால் இந்த மீட்சி தற்காலிகமானது. சிக்கல்/ பிரச்சினைகளை தவிர்த்தல் அல்லது அதனை மறைத்துக் கையில் வைத்திருக்க வேண்டாம். அவற்றை தெளிவான மனநிலையுடன் நேருக்கு நேராக சந்திப்பதன் மூலம் ஏற்ற நடவடிக்கை எடுக்கவேண்டும்.

சிலவேளைகளில் மன அழுத்த மேலாண்மை போதுமானதாக இருப்பதில்லை.நீங்கள் தாங்க முடியாத மன அழுத்தத்தில் இருக்கும்போது மன அழுத்த மேலாண்மைச் செயன்முறை வகுப்புகளைப் பின்தொடர்வது போதுமானதாக இல்லாத பட்சத்தில் இணையதளங்களின் மூலமாக இதுகுறித்த சேவையை இலவசமாக அல்லது கட்டணம் செலுத்தி மேலதிக உதவியை பெற்றுக்கொள்ளலாம். இது நீங்கள் மன அழுத்தத்தில் இருந்து விடுபடவும் உங்கள் சிந்தனை, உணர்வு, நடத்தை, மற்றவர்களுடன் தொடர்புகொள்ளும் விதம் போன்ற பழைய மனஎழுர்ச்சிப் பழக்கங்களை ஆரோக்கியமான வழியில் மாற்றிடு செய்கின்றது.

அதேபோல் உணர்வுசார் நுண்ணறிவானது உங்கள் உடல் மற்றும் உணர்வு போன்றவற்றின் ஆரோக்கியத்துக்கு மிக முக்கியமானதாகும். அத்துடன் உச்ச மனஅழுத்தத்தைக் குறைத்தல் பற்றிய இரண்டு பிரதான திறன்களான மன அழுத்ததிலிருந்து உடனடியாக விடுபடல், உணர்வுசார் தொடர்பு என்பவை குறித்துக் கற்றுக்கொள்ளப்போகின்றீர்கள்.

● **விரைவான மனஅழுத்த நிவாரணி**

உங்கள் புலன்கள் மூலம் நீங்கள் மனஅழுத்தத்தை விரைவாகவும் நம்பத்தகுந்த விதமாகவும் குறைத்துக்கொள்ளலாம்.பார்த்தல், கேட்டல், சுவைத்தல், நுகர்தல் தொடுதல் போன்றவற்றை அல்லது அசைவுகளுக்கூடாகவும் இதை மேற்கொள்ளலாம். பிடித்தமான புகைப்படத்தைப் பார்த்தல், குறிப்பிட்ட நறுமணத்தை நுகர்தல், மிக விருப்பமான மெல்லிசைக்கு

செவிமடுத்தல், மெல்லும் கோந்தை சுவைத்துப் பார்த்தல் அல்லது உங்கள் செல்லப்பிராணியைத் தழுவுதல் மூலமும் உதாரணமாக நீங்கள் அந்த மனஅழுத்தத்திலிருந்து சீக்கிரமாக விடுபடக் கூடியதாக இருக்கும். நிச்சயமாக ஒவ்வொருவருக்கும் ஒரே மாதிரியான பிரதிபலிப்புடனான புலனுணர்வு அனுபவம் இருக்காது. சிலசமயங்களில் இது இலகுவானமையைக் கொடுக்கும்போது ஒருவர் எதுவும்பண்ணாமல் இருந்தாலும் யாரோ ஒருவருக்கு அது விசனமாக அமைந்துவிடுகின்றது.

முக்கியமாக உங்கள் புலனுணர்வுகளை ஆய்வுசெய்து எது மிகச்சிறந்த புலனுணர்வுக்கான அனுபவத்தை பெற்றுக்கொள்ள ஏற்ற வழியாக இருக்கும் என்பதை கண்டறிய வேண்டும்.

● **உணர்வுசார் தொடர்பு**

மற்றவர்களுக்கும் எங்களுக்கும் இடையேயான தொடர்பு, உணர்வுபூர்வமாகத் துண்டிக்கபடுவது தவிர வேறு எதுவும் எமது நீண்டகால மன அழுத்தத்தில் பங்களிப்புச் செய்வதில்லை. எமது சிந்தனையில் இந்த உணர்வுகளின் தலையீடு எந்த அளவு உள்ளது என்பதை விளங்கிக்கொள்வது மன அழுத்தத்தைக் கட்டுப்படுத்த தேவையான முக்கியமான விடயமாகும். வாழ்க்கையானது மோசமான ஏற்ற இறக்கங்களுடனோ அல்லது மேடு பள்ளங்களுடனோ எப்போதும் காணப்படுவதாக எண்ணவேண்டியதில்லை. உங்கள் உணர்ச்சிகளைக்குறித்து விழிப்புடன் இருக்கும்போது நீங்கள் சாதாரணமாக வலிகளைத் தேக்கிவைத்தல், அல்லது தவிர்த்தல் போன்ற முயற்சிகளை கையாள்வதை விட உங்களுக்குள்ள சொந்த செயல் நோக்கத்தினை குறித்து விளங்கிக்கொள்ளுங்கள். நீங்கள் பிற்பாடு நினைத்து வருந்தக்கூடிய விடயங்களைச் செய்வதையோ அல்லது பேசுவதையோ நிறுத்திவிடுங்கள். உங்களுடைய மீள்சக்தியைப் மேம்படுத்திக்கொண்டு ஓட்டத்தை இலகுவாக்கிக்கொள்ளுங்கள்.

நீங்கள் இந்த முக்கியமான திறன்களில் தேர்ச்சிபெற்றால், மனஅழுத்த சவால்களுக்கு உறுதியுடன் முகம்கொடுக்கக்கூடியவர்களாக இருப்பீர்கள். எப்போதும் துரிதமாக சமநிலைக்குக் உங்களை மீண்டும் கொண்டுவர முடியும் என்பதையும் அறிந்துகொள்ளலாம்.





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PROFESSIONAL ETHICS

What does profession mean?

A **profession** is any vocation that requires two ingredients theoretical knowledge and technical training. The purpose of profession is to provide specialized expertise and counsel and advice to others in return for direct and definite compensation for such service wholly apart from expectation of any other business gain. The term is a truncation of the term “liberal profession”, which is, in turn, an Anglicization of the French term “profession libérale”. consumption borne by the final consumer.

What do ethics mean?

Ethics include the basic concepts and **fundamental principles** of decent human conduct. It includes **study** of universal **values** such as the essential equality of all **men** and women, human or **natural rights**, obedience to the **law** of the **land**, **concern** for **health** and **safety** and, increasingly, also for the **natural environment**.

The Code of Ethics and Standards of Professional Conduct (“Code and Standards”) are the ethical benchmark for professionals around the globe, regardless of job titles,

cultural differences, or local laws. As a member of a professional body all members are required to follow the Code and Standards.

The relevance of ethics to professionals.

Professionals are always at the service of public and therefore gaining of the trust of public is very essential for the very existence of the profession as well as the professionals. Under this scenario the ethical behavior of a professional is vital due to two main reasons.

(i) To secure the trust of the general public.

If a professional behaves in an unethical manner he will lose the faith of public and people will not believe him or his work and they will not come to him to get his service. Thereby he brings about disrepute to the profession as well as himself and falls into difficulties by losing his clientele. Therefore trust of the general public is a very important element for the betterment of a profession as well as professionals.

(ii) For self protection

If unethical behavior of a professional is proved such a person will be de listed by the relevant professional body and debarred from practicing. Not only that the parties affected can initiate legal proceedings against him. If only he has acted within the framework of accepted norms of the code of ethics he can take that for his defense for self protection.



Regulation

Originally, any regulation of the professions was self-regulation through bodies such as the **College of Physicians** or the **Inns of Court**. With the growing role of government, statutory bodies have increasingly taken on this role, their members being appointed either by the profession or (increasingly) by government. Proposals for the introduction or enhancement of statutory regulation may be welcomed by a profession as protecting clients and enhancing its quality and reputation, or as restricting access to the profession and hence enabling higher fees to be charged; or else may be resisted as limiting the members' freedom to innovate or to practice as in their professional judgment they consider best.

The Code of Ethics for Professional Accountants.

The Code of Ethics for Professional Accountants issued by the Institute of Chartered Accountants of Sri Lanka is based on The Code of Ethics for Professional Accountants of the IFAC Ethics Committee, published by the International Federation of Accountants (IFAC).

The Institute of Chartered Accountants of Sri Lanka (ICASL) as a member of the International Federation of Accountants (IFAC) is committed to the IFAC's broad objective of developing and enhancing a co-ordinated worldwide accountancy profession with harmonized standards.

2. This Code is **mandatory** for all members of ICASL to be observed in respect of the performance of professional services in Sri Lanka after 01 January 2010.
3. Members of ICASL are expected to comply with the ethical requirements issued by ICASL. Apparent failure to do so may result in an investigation into the member's conduct by the Ethics Committee and Council of the Institute.
4. It is not practical to establish ethical requirements, which apply, to all situations and circumstances that professional accountants may encounter. Therefore, professional accountants should consider the ethical requirements as the basic principles which they should follow in performing their work.

A professional accountant is required to comply with the following fundamental principles:

Integrity

The ethical concept of **integrity** is that of basing of one's actions on a consistent framework of principles.

The honesty, straightforwardness, and truthfulness and fair dealings in professional and business relationships are some of the attributes of integrity.

A professional accountant should not be associated with reports, returns, Communications or other information where they believe that the information:

- (a) Contains a materially false or misleading statement;
- (b) Contains statements or information furnished recklessly; or
- (c) Omits or obscures information required to be included where such omission or obscurity would be misleading.

(b) Objectivity

A professional accountant should not allow bias, conflict of interest or undue influence of others to override professional or business judgments.

(c) Professional Competence and Due Care

A professional accountant has a continuing duty to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation and techniques. A professional accountant should act diligently and in accordance with applicable technical and professional standards when providing professional services.

The gaining and maintaining of competence are equally important. A professional has to get his knowledge updated by taking part in various activities conducted by the professional institutions and through practical experience and the knowledge gathered by various means such as reading newspapers, articles etc.

(d) Confidentiality

A professional accountant should respect the confidentiality of information acquired as a result of professional and business relationships and should not disclose any such information to third parties without proper and specific authority unless there is a legal or professional right or duty to disclose.

Confidential information acquired as a result of professional and business relationships should not be used for the personal advantage of the professional accountant or third parties.

(e) Professional Behavior

A professional accountant should comply with relevant laws and regulations and should avoid any action that discredits the profession.

Be guided by professional ethics. Then the professional ethics will guard you.

Reference:

- (1) Wikipedia- Profession
- (2) Code of Ethics – CA Sri Lanka
- (3) Auditing – A.H.Milichamp





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Managers! Are You Solving Problems or Making Decisions?

In a recent survey by the Business Objects magazine managers listed problem-solving as their highest priority; very few said decision-making. In order to gain a competitive edge, it is imperative that we separate Problem-Solving, from Decision-Making – problem-solving is unique to the problem, while decision-making is unique to the person. Let me explain...

Consider the problem in the box

Now Jimmy is the “domain” expert. He did a great job as far as solving your problem – he provided you with four options. Jimmy has no earthly idea about your personal circumstances: your financial worth; debt-level; job-security; your financial obligations or if you have a relative who could use this vehicle.

So who do you think should make the decision? Certainly not Jimmy – the domain expert; he did a great job giving you the options but not answers! Now it is your job to make the decision!



Problem Solving...

Your car starts to make a funny noise and you take it to Jimmy – your trustworthy local mechanic. After running some tests Jimmy tells you that there is a gear-train problem. So naturally you ask him what you should do.

He gives you several options. He can do a temporary fix, but he cannot provide you with any assurances. He could also install a refurbished unit or even a brand new unit. Jimmy also points out that since your car is somewhat old, you may consider just selling the car and getting a new one.

Why would one analyst recommend a stock to be a good buy, while another would deem it to be a sell? Both might have access to the same information – yet they arrive at completely different decisions! The same is true of buyers and sellers in the stock market. This supports our claim that decision-making is unique to the person.

The real reason is how we humans handle data. Before a decision is made – all quantitative data are transformed in to qualitative interpretations. This is where we inject our values, biases, preferences, etc. into the decision; what we refer to as common-sense and gut-feel. In fact if not for such differences we would not have a stock market!

Yes! Common sense and gut-feel are integral to any decision. When we say – “it is my decision” – what we mean is that it reflects my gut-feel. However, because of the information overload we face today, the management needs help to navigate through this sea of information. Hopefully is it clear now that decision-making is quite distinct from problem-solving?

Yes, we recognize that often the same person is the problem solver and the decision-maker. What is important is that you recognize this difference, and act accordingly – be aware of the existence of the problem-solving phase.

The Need for a Holistic Approach

First we must recognize – that even if we make an optimum decision – there is no guarantee that we would have the desired outcome.

You might ask the question “What is a good decision”?

When someone says “it was a good decision” (in the past tense), what he/she means is that the outcome proved it to be so. Unfortunately, we judge a decision to be good or bad, based on the outcome. Thus, at the time we made decisions, we cannot say we made good decisions – we have to wait for the outcome. All we can say is that we used a reliable methodology to arrive at the optimum decision. Thus it is the process that we can judge – not the outcome [See the box].

1. Study the problem and clearly define your objective.
2. Identify all relevant criteria and define the prerequisites.
3. Extract obligatory criteria; all criteria are not of the same significance.
4. Creatively identify all available candidates or options that meet all prerequisites.
5. Gather information on the candidates-especially as they relate to the criteria, and also add any new criteria.

6. Assign weights to the obligatory criteria.

7. Rank the candidates.

This is analogous to driving a car. When driving, there is no guarantee that we would not have an accident. Yet, if we were to adopt a defensive driving posture [the process] we are less likely to have an accident.

The Role of Creative Thinking in Decision-Making

It does not matter, how good a decision-making tool you use – your best decision is only as good as the best option you have identified! Therefore we need to train leaders and managers to think creatively, to identify out-of-the-box solutions.

But we have a problem! Jimmy goes through life being molded to be a conformist; and now we want him to be an “out-of-the box thinker!

- At home, Mom & Dad say.. “Jimmy why can’t you be like Joe!”
- Then at school the teacher says.. “Jimmy, why can’t you be like the other kids?”
- Jimmy goes to work and the boss says... “I don’t know where you come from but in this company – we have mission statements, best practices, policies, procedures, etc – we expect you to conform!”

Sadly, creative-thinking is not an in-born trait – certainly not for everyone. Without formal training in creative-thinking, the problem-solver will not be able to generate meaningful options or solutions. Most schools teach critical thinking – now it is time to encourage our leaders to think creatively.

Consider this example. As the demand for beef increased – ranchers were looking for ways to increase the size of their herds. But there were competitive demands for land as the human population was also growing – grazing land had alternative uses with higher returns.

In the conventional sense cows graze all day, requiring enormous amounts of grazing land. Ranchers tried increasing the available acreage, planting rapid-grow grass, optimizing the grazing schedules, etc. Still the demand was outpacing the supply. Creative thinkers reversed the problem – why not keep the cow in one place and feed them in-situ?

A simple statement such as: “Anything that can be built on land, can be built on water” – would open up a whole new way of thinking!



What is a “good” decision?

The quality of the decision you make will depend on five factors (see the box). However, the outcome will depend on a different set of factors.

Here we must pay close attention to timing! The timing of the implementation will have a huge impact on the outcome.

Consider the 1973 Yom Kippur war, when Syria and Egypt attacked Israel, on the holiest day in the Jewish calendar.

The quality of the decision will depend on:

1. Data & Information (problem domain)
2. Context Information
3. Creative Options
4. Solution Technique
5. Expertise (of the decision-maker)

However, the final outcome will depend on:

1. Appropriate Timing
2. Adequate Resources
3. Commitment to Execution
4. Changing Circumstances

What is more significant is that they picked the exact time when they – when the Jewish people were in the Synagogues. These were days before the cell phone, and the Generals had to drive back to the Command centers to give specific orders. As much as one would deplore such an insensitive and cowardly act, this example demonstrates the incredible significance of timing.

Objective Setting

The starting point to solving a problem and subsequently, making a decision is the “objective”. We often believe we have understood the problem at hand and identified the objective (and the decision that needs to be made); but understanding the problem is not the same as having an unambiguous the objective.

Here are a few real-life examples that clearly illustrate the need to have a well-defined objective – before you embark on the problem-solving exercise.

- Minimizing high-school drop-out numbers is not the same as increasing the number going-on-to-college.
- To meet the high demand for low-cost, the Dept. of Agriculture rushed to develop a high-yielding corn plant. It was a disaster! The objective should have been to increase the yield per acre, rather than yield per plant. Subsequently, they modified the plant to be

more tolerant to living close to each other – thereby allowing them to plant more trees per acre.

- The US Army was focused on training soldiers to be excellent marksmen. However, a survey conducted during the Vietnam War showed that only 25% of the soldiers had fired at the enemy. The Army then changed the training objective to “killing skills” – six months later they noted that 100% of the soldiers had fired at the enemy.

Furthermore, the objective should meet three requirements:

1. It must be reasonable & unambiguous.
2. Progress should be measurable in some way.
3. It must be time specific.

You are not likely to have much success with an objective such as “I want to be rich”, because you have no earthly idea of what is “rich” or by “when” you would like to be rich.

The Surrogate Objective

Sometimes, measuring progress or the final outcome can be difficult.

Consider this scenario: It is well known that narrowing of the arteries leads to cardiac problems. So to address this – we should find ways of reducing plaque buildup. We also know that elevated levels of cholesterol correlates directly to cardiac problems. If we set our objective as “reduce plaque build-up” and then try to implement measures to do so – there is no way to measure the success or failure of our actions. Therefore we settle for a “surrogate objective” – a different end-point that we can measure; i.e. to measure the cholesterol level – before and after any action we take. If progress is not measurable in some way, you will not be able to determine the effectiveness of your actions.

The Strategic Plan

Almost always, your particular objective is part of a larger strategic objective. Therefore, it is imperative that you consider the impact of this short-term objective – on the long-term strategic objective, and associated consequences. Too often management simply forgets the big-picture!

- Widening a particular road to ease traffic should consider the upstream and downstream roads
- Building an electrical power plant should be tied to the available distribution network
- A switch to bio-fuels should consider the impact on food stocks, and the total energy used

These may seem obvious – but today we are paying a heavy price for ignoring the consequences. Global warming and Pollution are two sad examples.

In conclusion.....

We urge you to separate decision-making, from problem-solving. Leave the task of problem-solving to the subject-matter experts – to domain experts. When you see – “we have problem” –remember, you have to first find plausible solutions, before you can make an optimal decision.

If you follow the holistic approach you will reach an optimum decision always. Timing of the implementation of your decision will have significant role in the final outcome.

About the author...

The author, Dr. Wirasinghe is the developer of the XpertUS Decision Support System [XDSS], which consists of the following:

- Book - Art of Making Decisions
- The XpertUS Software, and
- The 7-hour Training Classroom Seminar and the Online Course

Dr. Wirasinghe has over 25 years of experience in Optimization, Creative Thinking, Opportunity Seeking, Decision-Making, and Strategic Planning for Shell Oil Co., Petroleos de Venezuela, Abu Dhabi National Oil Co., British Gas, Williams, and Enron.

As an Oil & Gas industry specialist and a University Professor, Wirasinghe has published papers on topics relating to Management, Engineering, and Economics.

For more information visit www.XpertUS.com

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රාජ්‍ය අංශයේ අභ්‍යන්තර විගණනය සහ අභියෝග

රාජ්‍ය අංශයේ අභ්‍යන්තර විගණන අංශයක් ස්ථාපිත කිරීමට බලය ලැබෙන්නේ කෙසේද?

රජයේ අමාත්‍යාංශ සහ දෙපාර්තමේන්තුවල ප්‍රධාන ගණන්දීමේ නිලධාරියා විසින් මුදල් රෙගුලාසි අංක 128 අනුව මූල්‍ය පරිපාලනය සම්බන්ධයෙන් ඉටු කළ යුතු රාජකාරී ඉටු කිරීමේදී එක් එක් දෙපාර්තමේන්තුවෙහි අභ්‍යන්තර විගණන අංශයක් ස්ථාපනය කළ යුතුයි. මුදල් රෙගුලාසි අංක 133 න් විධිවිධාන සලසා ඇත.

රාජ්‍ය අංශයේ අභ්‍යන්තර විගණන අංශයකින් බලාපොරොත්තු වන අරමුණ කුමක්ද?

මුදල් රෙගුලාසි අංක 133 හි දැක්වෙන පරිදි පහත පරමාර්ථ ඉටු කර ගැනීමට අභ්‍යන්තර විගණන අංශය යොදා ගැනීම අපේක්ෂා වී ඇත.

- 1) ආයතනයේ මුදල් කටයුතු පිළිබඳව පවත්වන අභ්‍යන්තර පාලන ක්‍රමයට සහභාගී වී එම කටයුතුවල සහ වැරදි හා වංචා වැළැක්වීමට සහ අනාවරණය කර ගැනීමට භාවිත කරනු ලබන අභ්‍යන්තර සෝදිසියෙහි විධිමත්බව හා ප්‍රමාණවත් බව පිළිබඳව අධීක්ෂණ සම්පන්නතාව හා ස්වාධීන ඇගයීමක් පවත්වා ගෙන යෑම.
- 2) ආයතනයට නියම කෙරුණු හෝ දෙපාර්තමේන්තුව විසින් භාර ගන්නා ලද සංවර්ධන ව්‍යාපෘති සහ යෝජනා ක්‍රම ක්‍රියාත්මක කිරීමෙහි සහ සැලසුම් සහ වැඩසටහන් සපුරාලීමෙහිලා ලබා ඇති ප්‍රගතිය නිශ්චය කිරීමට ගණන් දීමේ නිලධාරියාට සහ ප්‍රගති අධීක්ෂණ කමිටුවට සහාය වීම.
- 3) උචිත අවස්ථාවලදී මෙම කර්තව්‍යයන්හි නිරත අයවලුන් සහ දෙපාර්තමේන්තු ප්‍රධානියා සහ ප්‍රගති අධීක්ෂණ කමිටු අතර සම්බන්ධ කාරකය වශයෙන් ක්‍රියා කිරීම.

රාජ්‍ය අංශයේ අභ්‍යන්තර විගණන අංශයක කාර්යභාරය හා විෂය සීමා

ඉහත පරමාර්ථවලින් පැහැදිලි කෙරෙන පරිදි රජයේ අභ්‍යන්තර විගණන අංශයක කාර්යභාරය ඉතා පුළුල් පරාසයක විහිදී යන බව පැහැදිලි වන අතර ඒවායේ කාර්යභාරය හා විෂය සීමා පිළිබඳවද

පැහැදිලි නිර්වචනයන්ද පහත පරිදි මුදල් රෙගුලාසි අංක 133 (2) හි දක්වා ඇත.

- a) දෙපාර්තමේන්තුවක මුදල් ගනුදෙනු සම්බන්ධයෙන් අභ්‍යන්තර විගණන ඒකකයෙහි කාර්යයන් පහත සඳහන් අයුරින් සමන්විත වේ.
 - I. වැරදි හා වංචා වැළැක්වීම සඳහා දෙපාර්තමේන්තු තුළ ක්‍රියාත්මක වන අභ්‍යන්තර සෝදිසි හා පාලන ක්‍රමය, සැලැස්ම අතින් මෙන්ම තත්‍ය ක්‍රියාකාරීත්වය අතින් සාර්ථකව දැයි සොයා බැලීම
 - II. ගිණුම් සහ වෙනත් වාර්තාවල විශ්වාසනීයතාවය නිශ්චය කිරීම සහ යොදාගෙන ඇති ගිණුම්කරණ පිළිවෙත මඟින් නිවැරදි මූල්‍ය ප්‍රකාශනයන් පිළියෙල කිරීම සඳහා අවශ්‍ය තොරතුරු සැපයේ දැයි සොයා බැලීම.
 - III. කාර්ය මණ්ඩලයට පවරා දී ඇති වගකීම් ඉටු කිරීමෙහිලා ඔවුන්ගේ කාර්යසාධනයෙහි ගුණාත්මකතාව ඇගයීම.
 - IV. දෙපාර්තමේන්තුවේ වත්කම්, සියලුම ආකාරයේ අලාභ හානි වලින් කොතරම් දුරට ආරක්ෂා කර ඇත්දැයි සොයා බැලීම.
 - V. රජයේ ආයතන සංග්‍රහය, රජයේ මුදල් රෙගුලාසි සහ රාජ්‍ය පරිපාලන විෂය භාර අමාත්‍යාංශය විසින් සහ භාණ්ඩාගාරය විසින් වරින්වර නිකුත් කරනු ලැබ ඇති වෙනත් පරිපූරක උපදෙස් ද පිළිපදිනු ලැබේ දැයි සොයා බැලීම.
 - VI. නාස්තිය, නිෂ්කාර්ය ධාරිතාව සහ පමණ ඉක්මවා කෙරෙන වියදම් වැළැක්වීමට මෙන්ම අනාවරණය කර ගැනීමට තෝරා ගනු ලබන අභ්‍යන්තර පාලන ක්‍රමයේ සාර්ථකත්වය සොයා බැලීම.
 - VII. දෙපාර්තමේන්තුවේ ගිණුම් පටිපාටිය සහ කිසියම් මුදලක් වැයවීමකට තුඩු දෙන එකී මෙහෙයුම් පරීක්ෂා කිරීම සහ දෙපාර්තමේන්තුවේ දේපළ හා වත්කම් ආරක්ෂාකාරී ලෙස අරපිරිමැස්මෙන් යුතුව විධිමත් ලෙස පරිහරනය කරන්නේදැයි සොයා බැලීම.
 - V. අවශ්‍ය අවස්ථාවලදී විශේෂ විමර්ශන පැවැත්වීම.

ආ) වැඩ, යෝජනා ක්‍රම හා ව්‍යාපෘති යන මේවායේ ප්‍රගතිය සොයා බැලීම සම්බන්ධයෙන් ගණන්දීමේ නිලධාරියාට හා ප්‍රගති සමාලෝචන කමිටුවට සහායවීමෙහිලා අත්‍යන්තර විගණන ඒකකයට අයත් කාර්යයන් පහත සඳහන් අයුරින් සමන්විත වේ.

- I. ශිල්පය හෝ ගිණුම්කරණ දෘෂ්ඨි කෝණයෙන් බාහිරව කළමණාකරණ දෘෂ්ඨිකෝණයකින් දෙපාර්තමේන්තුවක මෙහෙයුම් කාර්යයන් පිරික්සා බැලීම සහ ඒ පිළිබඳව වාර්තා කිරීම.
- II. වැඩ යෝජනා ක්‍රම හා ව්‍යාපෘතිවල ප්‍රගතිය සහ ඒ පිළිබඳ වැඩසටහන් සහ කාලසටහන් කොතෙක් දුරට ඉලක්කයන් සාක්ෂාත් කරගැනීම කෙරෙහි යොමු වී ඇත්දැයි ඇගයීමක් කිරීම.
- III. වැඩ ක්‍රියාත්මක වීම ප්‍රමාද වීමට තුඩු දෙන ක්ෂේත්‍රයන් පිළිබඳ යාවත්කාලීන ස්ථානික විමර්ශන පැවැත්වීම.
- IV. වචනි මෙහෙයුම් කාර්යයන් අධීක්ෂණය කිරීමෙහිලා භාවිත කරනු ලබන පාලනයන් ඇගයීම හා සමාලෝචනය කිරීම.

සංකීර්තයක් ලෙස අත්‍යන්තර විගණන අංශයේ කාර්යභාරය මූල්‍ය පරිපාලනය, භෞතික කාර්ය සාධනය, නීති රෙගුලාසි සමඟ එකඟ වීම, වත්කම් පරිපාලනය, කාර්ය මණ්ඩල පරිපාලනය සහ සියලුම අංශ ආවරණය වන පරිදි ක්‍රියාත්මක වන බව ඉහත කාර්යයන් පිළිබඳ විමසීම් කිරීමේදී පැහැදිලි වේ.

ඒ අනුව ඉහත පරිදි ආයතනික කටයුතු ක්‍රියාත්මක කිරීමේ අවශ්‍යතාව මත 2003 වසරේදී පළාත් සභා සහ පළාත් පාලන ආයතන වෙනුවෙන් ප්‍රතිසංස්කරණ යෝජනා ඉදිරිපත් කරන ලද ජනාධිපති කොමිසමේ යෝජනා යටතේ අත්‍යන්තර විගණන අංශයක් පිහිටුවා ක්‍රියාත්මක කිරීමට පළාත් සභා ප්‍රතිසංස්කරණ චක්‍රලේඛ අංක 03 න් විධිවිධාන සලසා ඇත.

අත්‍යන්තර විගණන අංශවල වර්තමාන ක්‍රියාකාරීත්වය

ඉතාමත් පුළුල් පරාසයක අරමුණු ඉටු කර ගැනීමේලා ක්‍රියාත්මක විය යුතු අත්‍යන්තර විගණන අංශයක වර්තමාන ක්‍රියාකාරීත්වය පිළිබඳ විමර්ශන ඇසෙන්න බලන්නේනම් ඉහතින් සාකච්ඡා කළ සියලු අරමුණු ඉටු කිරීමෙහි කර්තව්‍යයෙහි අත්‍යන්තර විගණන අංශය නියැලී සිටින්නේද හැකිනම් ඒම අරමුණු ඉටු කිරීමට සත්‍ය වශයෙන්ම අත්‍යන්තර විගණන අංශයට හැකිද යන්න ගැඹුරින් විමසා බැලිය යුතුය.

විශේෂයෙන් අමාත්‍යාංශයක අත්‍යන්තර විගණන කාර්යභාරය අදාල අමාත්‍යාංශයට පමණක් සීමා නොවී එම අමාත්‍යාංශය යටතේ පවතින දෙපාර්තමේන්තු, සංස්ථා, මණ්ඩල දක්වා විහිදී යයි. එකී යටත් ආයතනවල අත්‍යන්තර විගණන අංශ ක්‍රියාත්මක නොවන කල ඒවා වෙනුවෙන් ද අත්‍යන්තර විගණන වැඩසටහනක් ක්‍රියාත්මක කිරීමට අමාත්‍යාංශ අත්‍යන්තර විගණන අංශයට සිදුවේ. විලෙසම එකී ආයතනවල විගණන හා කළමණාකරන කමිටු රැස්වීම්වල නිරීක්ෂකවරුන් ලෙසද අත්‍යන්තර විගණනට සහභාගී වීමට සිදු වේ. තවද එම ආයතනවල විශේෂ විමර්ශන පැවැත්වීම, රාජ්‍ය ව්‍යාපාර පිළිබඳ කාරක සභාවේ සහ/හෝ රාජ්‍ය ගිණුම් කාරක සභාවේ හිඳේන එකී ආයතන ක්‍රියාත්මක කර ඇත්ද යන්න ප්‍රධාන ගණන්දීමේ නිලධාරියා වෙනුවෙන් සොයා බැලීමට අමාත්‍යාංශ අත්‍යන්තර විගණන අංශයට සිදු වේ. මෙකී රාජකාරී සමඟ සලකා බලන කල්හි අමාත්‍යාංශ අත්‍යන්තර විගණන ඒකකවලට මුදල් රෙගුලාසි වලින් කියවෙන කාර්යභාරය අපේක්ෂිත මට්ටමට ක්‍රියාත්මක කිරීමට හැකි වී ඇත්දැයි යන්න නිරීක්ෂණය කළ යුතු කරුණකි.

විවේචන

විසේම අමාත්‍යාංශයක හෝ දෙපාර්තමේන්තුවක හෝ වෙනත් පළාත් පාලන ආයතනයක හෝ පොදුවේ ගත් කල දැකිය හැකි දුර්වලතා කිහිපයක්ද වේ. එනම්, ජාත්‍යන්තර වෘත්තීය පරිචය රාමුවෙන් (International Professional Practices Framework) විස්තර කෙරෙන ආචාර ධර්ම සංග්‍රහයේ (Code of Ethics) අවංක බව, විෂය මූලිකත්වය, විශ්වාසනීයත්වය, විගණන කාර්යයේ නිරත වීමේ නිපුණත්වය යන මූලධර්ම එක් එක් ආයතනයේ අත්‍යන්තර විගණන කටයුතුවලදී හෝ විගණන කාර්ය මණ්ඩලයේ දැකිය හැකිද යන්නයි. මෙය විශේෂයෙන්ම රාජ්‍ය අංශයේ අත්‍යන්තර විගණකවරුන් ලෙස වෘත්තීයෙහි නියැලෙන වෘත්තීයමය නිලධාරී පිරිසක් නොමැති බැවින් විය හැකි ශ්‍රී ලංකා ගණකාධිකාරී සේවයේ නිලධාරීන්ගෙන් සපුරා ගැනීමට සිදු වීම සහ විසේම අත්‍යන්තර විගණන අංශවල කාර්යභාරයේ කිසිදු විගණන පරිචයක් නොමැති කළමණාකරණ සහකාර සහ සංවර්ධන නිලධාරීන් විගණන සහයකවරුන් ලෙස සේවයේ නිරත වී සිටීම යන කරුණු සැලකිල්ලට ගැනීමේදී අත්‍යන්තර විගණනයේදී අපේක්ෂා කරන විෂය මූලිකත්වය, නිපුණතාවය අපේක්ෂිත මට්ටමින් පහල අගයක පවතින බව මාගේ විශ්වාසය වේ.

ශක්තික

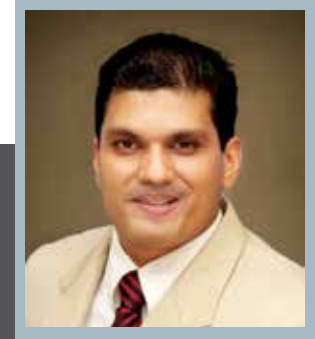
සමස්ත රාජ්‍ය සේවයේ අත්‍යන්තර විගණන කටයුතුවල කාර්යක්ෂමතාව ඉහල නැංවීම සඳහා කළමනාකරණ විගණන දෙපාර්තමේන්තුවෙන් සිදු කරන කාර්යභාරය පැසසුම් කළ යුතු මට්ටමක පවතී. එම දෙපාර්තමේන්තුව විසින් මේ වන විට අත්‍යන්තර විගණකවරුන් සඳහා කාර්යසාධන විගණනයට සහ විශේෂ විමර්ශන කටයුතු සඳහා මාර්ගෝපදේශ කෙටුම්පත් කර අවසන් කර ඇත. විසේම අත්‍යන්තර විගණන සැලසුම් සමාලෝචනය, රාජ්‍ය අංශයේ අවදානම් තක්සේරු කිරීමේ ක්‍රමවේදවල ප්‍රමාණාත්මක බව සොයා බැලීම, අත්‍යන්තර විගණන නිලධාරීන්ගේ නිපුණතා වැඩි දියුණු කිරීමේ අරමුණින් ධාරිතා ගොඩනැගීමේ වැඩසටහන් ක්‍රියාත්මක කිරීම සහ විශේෂ කරුණු සඳහා චක්‍රලේඛ උපදෙස් නිකුත් කිරීම සිදු කරයි.

යෝජනා

රාජ්‍ය සේවයේ යහපත් හෙට දවස වෙනුවෙන් ශක්තිමත් අත්‍යන්තර විගණන ක්‍රමයක් ක්‍රියාත්මක වීමට පහත යෝජනා අවශ්‍ය සමාලෝචනයකින් අනතුරුව ක්‍රියාත්මක වීම මෙම කරුණු දැක්වීමේ අපේක්ෂාව වේ.

1. වෘත්තීය නිපුණත්වයකින් හෙබි අත්‍යන්තර විගණන සේවයක් රාජ්‍ය සේවයේ ස්ථාපිත කිරීම.
2. සහයක අත්‍යන්තර විගණන සේවය සඳහා නිපුණතාවයෙන් යුක්ත කාර්ය මණ්ඩල පෙළ ගැස්ම සහ විගණනයේ ස්වභාව, තරම, සංකීර්ණත්වය පදනම්ව විගණන කාර්ය මණ්ඩල සංයුතිය සකස් කිරීම.
3. රාජ්‍ය අංශයේ වෘත්තීය විගණනයේ නියැලෙන විගණකාධිපති ඇතුළු එහි කාර්ය මණ්ඩලයේ සහාය ලබා ගෙන අත්‍යන්තර විගණන නිලධාරීන් පුහුණු කිරීම.
4. කළමනාකරණ විගණන දෙපාර්තමේන්තුව විසින් සකස් කරන ලද අත්‍යන්තර විගණන කටයුතු සඳහා මාර්ගෝපදේශ සංග්‍රහය අනෙකුත් විගණන ක්ෂේත්‍රද ආවරණය වන පරිදි ඉතා පුළුල්ව සකස් කිරීම හා ක්‍රියාත්මක කිරීම.

යොමුව : ශ්‍රී ලංකා ප්‍රජාතන්ත්‍රවාදී සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය



Tishan Subasinghe

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An Insight to SLFRS 13 - Fair Value Measurement

Introduction

In the context of globalization, with a move to have one Financial Reporting Framework to the world, the International Accounting Standards Board (IASB) and the Financial Accounting Standards Board (FASB) of USA, took a bold step by coming up with standards to measure Fair Value on a Common Platform. This means International Financial Reporting Standard 13 (IFRS 13) issued on 12th May, 2011 is virtually identical to the revised Accounting Standards Codification (ASC) topic 820 Fair Value Measurement. In Sri Lanka IFRS 13 has been adopted as SLFRS 13 with an effective date of annual periods beginning on or after 01st January, 2014.

Rationale for Fair Value Standard

In its early days, IFRS often required historical cost as the basis for the measurement of items recognized in the financial statements, in some cases with an Option of fair value measurement. The Conceptual Framework for Financial Reporting (and the former framework for preparation and presentation of financial statements) did not support fair value as the sole measurement attribute.

Through the years, many published IFRSs have included a

requirement, or option, for entities to measure or disclose the fair value of assets, liabilities or their own equity instruments. Because these requirements were included in each individual IFRS, they became dispersed and in many cases did not articulate a clear and consistent measurement or disclosure objective. Some IFRSs contained limited guidance about how to measure fair value, while others contained extensive guidance.

These inconsistencies contributed to diversity in practice resulting in reduced comparability among different entities' financial statements. The introduction of IFRS 13 Fair Value Measurement, while not interfering with the scope of fair value measurement, aims to reduce the extent of this diversity and inconsistency.

This means the standard addresses how to measure fair value, not when to measure it. In practice, this means we can't expect increased number of items reported at fair value. Rather it would result in changes as to how fair value has been historically measured and disclosed.

The principal objectives of the standard are as follows :

- 1) Define what fair value is for use in all SLFRSs
- 2) To set out a single framework for measuring fair value, within a single SLFRS.
- 3) To set out the disclosure requirements for fair value measurements, within a single SLFRS.

There are certain scope exceptions with respect to measurement & disclosures prescribed in the standard due to the unique nature of guidance given in those respective standards.

As per section 13.9 of SLFRS 13, fair value has been defined as, ‘The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.’ This definition of fair value is sometimes referred to as an ‘exit price.’

Orderly transaction is a transaction that assumes exposure to the market for a period before the measurement date to allow for marketing activities that are usual and customary for transactions involving such assets or liabilities; it is not a forced transaction (e.g. a forced liquidation or distress sale).’

One of the major principles of SLFRS 13 is the market concept (i.e. reference in SLFRS 13 to ‘market participants’, ‘market conditions’, ‘market transactions’, ‘market information’, ‘principal market’, ‘most advantageous market’).

Market participants are buyers and sellers in the principal (or most advantageous) market for the asset or liability who have all of the following characteristics:

- (a) They are independent of each other.
- (b) They are knowledgeable.
- (c) They are able to enter into a transaction for the asset or liability.
- (d) They are willing to enter into a transaction for the asset or liability

Under SLFRS 13, fair value is based on the exit price (see above), and not the transaction price or entry price (the price that was paid for the asset or that was received to assume the liability). Conceptually, entry and exit prices are different.

The exit price concept is based on the current (i.e. as at measurement date) expectations about the sale or transfer price from the perspective of market participants. There are arguments against the use of exit prices, including that exit prices are irrelevant when an entity intends to use the asset. However, even in these instances, exit prices are still appropriate, as the exit price reflects expectations about future cash flows by selling the asset to a market participant who would then also use the asset. This is because a market participant will not pay an amount which is greater than what is expected to generated from the use or sale of the asset (SLFRS 13.BC39).

A similar logic applies to liabilities, in that the price determined by a market participant would reflect expectations about cash outflows necessary to fulfil the obligations of the liability (SLFRS 13.BC40)

Fair Value – Valuation Techniques

Objective

Objective of using a valuation technique

To estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions.

However SLFRS 13;

Does not prescribe, beyond the general requirements, how fair value must be calculated for specific assets and liabilities.

Instead, it simply details various broad categories of valuation techniques that an entity may elect to adopt in determining fair value.

Fair Value Hierarchy

The SLFRS 13 fair value hierarchy categorises elements of the financial statements (that fall within the scope of SLFRS 13) into three levels, based on the inputs used in the valuation techniques to determine their fair value. The fair value hierarchy gives the highest priority to Level 1 (observable) inputs, and the lowest priority to Level 3 (unobservable) inputs. The fair value hierarchy prioritises the inputs utilised in the fair value valuation techniques (emphasising the use of Level 1 inputs), rather than the type of valuation techniques being used.

■ Level 1 inputs

- Quoted prices (unadjusted) in active markets for identical assets or liabilities
- Accessible at the measurement date
- Example: Quoted price for a listed share.

■ Level 2 inputs

- Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Example: Interest rate curves, credit spreads, implied volatilities.

■ Level 3 inputs

- Unobservable inputs for the asset or liability
- Example: Projected cash flows for a value in use calculation.

The general requirements of a Valuation technique used to decide the fair value of an asset or liability are as follows.

- Technique is appropriate in the circumstances
- Sufficient data must be available
- Maximise use of relevant observable inputs
- Minimise use of unobservable inputs

- Inputs consistent with the characteristics that market participants take into account
- May include premium / discount which is:
 - Consistent with unit of account
 - Characteristic of the asset or liability and not the entity's holding

Following characteristics of the Asset or liability will be key to decide valuation technique

- Condition and location
- Age and remaining economic life
- Unit of account (i.e. level of aggregation under SLFRS)
- Premiums and discounts (but do not include if inconsistent with the unit of account)
- restrictions on use or sale
- contractual terms

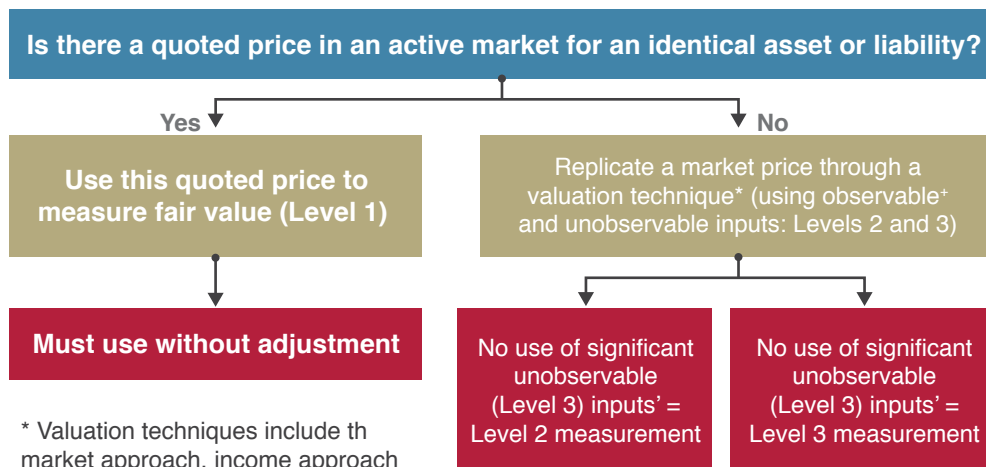
Different approaches to Valuation

1. Market approach: A valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities, or a group of assets and liabilities, such as a business.
 2. Income approach: A valuation technique that converts future amounts (e.g. cash flows or income and expenses) to a single current (i.e. discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about those future amounts.
 3. Cost approach: A valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost).
- Factors to be considered when selecting a valuation technique

	Market approach Market price is available	Income approach (eg discounted cash flow)	Cost approach (eg replacement cost)
Level 1	<ul style="list-style-type: none"> • Price for Identical Item • Must be used without adjustment 	<ul style="list-style-type: none"> • Directly identifiable cash flows 	<ul style="list-style-type: none"> • Not directly income producing • No identical market price • Price needs adjustment
Level 2	<ul style="list-style-type: none"> • Price needs adjustment • Observable inputs 	<ul style="list-style-type: none"> • Observable inputs • Rare 	<ul style="list-style-type: none"> • Observable inputs • Rare
Level 3	<ul style="list-style-type: none"> • Price needs adjustment • Unobservable inputs 	<ul style="list-style-type: none"> • Unobservable inputs 	<ul style="list-style-type: none"> • Unobservable inputs



- How do we arrive at a market-based Measurement?



* Valuation techniques include the market approach, income approach and cost approach.

+ Maximise the use of relevant observable inputs and minimise the use of unobservable inputs. Observable inputs include market data (prices and other information that is publicly available).

‡ Unobservable inputs include the entity's own data (budgets, forecasts) which must be adjusted if market participants would use different assumptions.

Example

Entity A needs to measure the fair value of its CGU A. It is considering using the following valuation techniques:

- Five years discounted cash flow with a terminal value
- A mix of sales and EBIT multiples of entities that operate in the same market as CGU A
- Sales prices of two recently sold (similar) businesses

Question 1

- Which of the above options is appropriate under SLFRS 13?

Solution 1

- All three valuation techniques are level 3 fair value measurements and therefore not excluded from SLFRS 13.

Question 2

- Order the valuation techniques in order of their appropriateness?

Solution 2

- It depends on the facts and circumstances - subject to judgement
- Valuation technique must always:
 - Be appropriate
 - Maximise the use of observable (i.e. level 1) inputs.
- Measuring the Fair Value of Liabilities
The general principle for measuring the fair value of liabilities (and an entity's own equity instruments) in

accordance with SLFRS 13.34 is that fair value assumes that a financial or non-financial liability or an entity's own equity instrument (e.g. equity interests issued as consideration in a business combination) is transferred to a market participant at the measurement date.

The transfer (leading to an exit price) of a liability or an entity's own equity instrument assumes the following:

- A liability would remain outstanding and the market participant transferee would be required to fulfil the obligation. The liability would not be settled with the counterparty or otherwise extinguished on the measurement date.
- An entity's own equity instrument would remain outstanding and the market participant transferee would take on the rights and responsibilities associated with the instrument. The instrument would not be cancelled or otherwise extinguished on the measurement date.

Disclosures

- Objective of disclosures for assets and liabilities measured at fair value is to provide information that enables financial statement users to assess:
 - ▶ methods and-inputs used to develop those measurements
 - ▶ recurring fair value measurements using significant unobservable inputs (Level 3), the effect of measurements on profit or loss or OCI

- SLFRS 13 requires certain minimum disclosures by classes of assets and liabilities
- SLFRS 13 requires that an entity should present quantitative disclosures in a tabular format unless another format is more appropriate
- Significant new disclosure requirements
 - ▶ Quantitative disclosure about unobservable inputs for Level 3
 - ▶ Description of Level 3 valuation processes, policies and procedures
 - ▶ Narrative description of sensitivity to changes in unobservable inputs for recurring Level 3 measurements, including interrelationships between inputs
- ▶ Fair value hierarchy and valuation techniques for amounts not measured at fair value but fair value is disclosed in the financial statements
- Accounting policy choice disclosures:
 - ▶ Timing of transfers between levels of the hierarchy
 - ▶ Exemption allowing measurement of groups of financial assets and financial liabilities
- Liabilities with inseparable third-party credit enhancements

Ref	Requirement	Recurring			Non-recurring			FV disclosed		
		L 1	L 2	L 3	L 1	L 2	L 3	L 1	L 2	L 3
93 (a)	Fair value at end of reporting period									
93 (a)	Reasons for the measurement									
93 (b)	Level within hierarchy									
93 (c)	Transfers within hierarchy									
93 (d)	Description of valuation technique and Inputs									
93 (d)	An changes to valuation technique and reasons									
93 (d)	Quantify unobservable Inputs									
93 (e)	Reconciliation of opening and closing balance									
93 (f)	Unrealised ins/losses from remeasurement									
93 (g)	Description of valuation processes and policies									
93 (h) i	Narrative sensitivity to changes In unobservable inputs									
93 (h) ii	Quantitative sensitivity to changes In unobservable inputs (for financial assets and financial liabilities only)									
93 (i)	If highest and best use differs from actual, then reasons why									

■ Disclosure required

Interim financial statements

- For financial instruments measured at fair value, the fair value disclosures required in annual financial statements also apply for interim financial reports under LKAS 34.
- For non-financial assets and non-financial liabilities, no additional fair value disclosure requirements are required for interim reporting beyond the existing requirements in LKAS 34

Challenges

Fair value is a good concept in the context of financial reporting provided it is applied in an objective manner. Particularly Level 2 and 3 valuations are inherently risky since the dependence on assumptions in arriving at valuation is high. There is a possibility of tampering on assumptions in such a way to arrive at a desired valuation.

However, to counter such a risk, disclosure requirements on level 2 and 3 valuations would be higher compared to level 1 valuation.

It is further important to strengthen the professional expertise on valuations carried out in the context of financial reporting. As much as fair value measurements would reflect the true net asset value of an entity as of a particular day, it could also be easily used to commit financial reporting frauds in such a way to arrive at desired financial reporting outcomes.

In the above context it is very important that accountants should act in an ethical manner while managing the business interest of the entrepreneur. Also the auditors should enhance their technical expertise to have audit comfort on complex valuation issues, while giving due regard to professional skepticism. Finally fair valuation would help the accountants to deal with current information rather than focusing historical information.



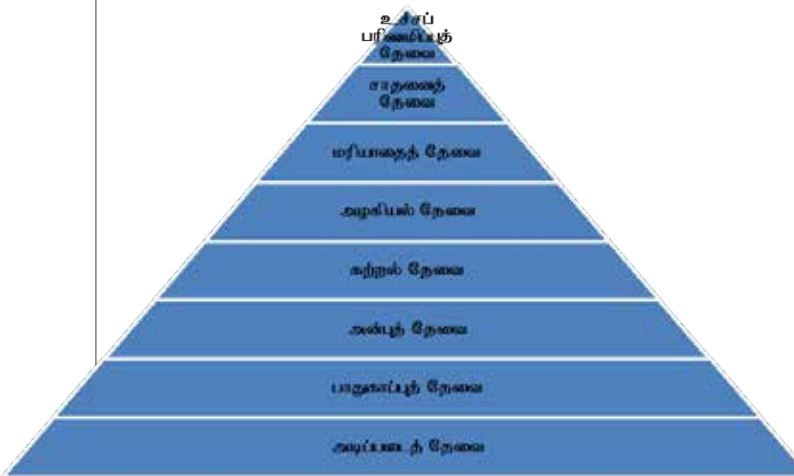
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மஸ்லோ மறந்தது என்ன?

1. அறிமுகம்

அப்ரகாம் மஸ்லோவின் விரிவாக்கப்பட்ட தேவைக் கோட்பாடு எண் வகை தேவைகளை முன்வைக்கிறது (வெளிப்பாடு 1). மேலும் இத்தேவைகள் ஒன்றன் பின் ஒன்றாக உருவெடுக்கும் என வலியுறுத்தப்பட்டு முக்கோண வரைபு மூலம் தேவைகளின் படி நிலை முன்னேற்றம் வெளிப்படுத்தப்படுகிறது.

வெளிப்பாடு 1: மஸ்லோவின் தேவைகள்



அடிப்படைத் தேவை

மனிதனுக்கு மிகவும் அத்தியாவசியமான உணவு, உடை, உறையுள், பாலுறவு போன்ற தேவைகளை இவை குறிப்பிடுகின்றன.

பாதுகாப்புத் தேவை

மேலுள்ள தேவைகள் நிறைவு செய்யப்பட்டதும் மனிதன் தனக்கான பாதுகாப்பு தொடர்பில் நாட்டம் செலுத்துவான். நிரந்தரமான தொழில், வங்கியில் சேமிப்புகள், காப்புறுதி, சட்டப் பாதுகாப்பு போன்றவற்றை உதாரணமாகக் கூறலாம்.

அன்புத் தேவை

பாதுகாப்புத் தேவை நிறைவானதும் உறவுகளைத் தேடல், நட்புக் கொள்ளல், சமூகத்தின்பால் ஈர்ப்பு போன்றவை தோற்றம் பெறும். சங்கங்களில் அங்கத்துவம் பெறல், சமூக சேவைகளில் ஈடுபடல் போன்றவற்றை இதற்கு உதாரணமாகக் குறிப்பிடலாம்.

கற்றல் தேவை

இது விடயங்கள் தொடர்பில் கருத்துக்களையும் விளக்கங்களையும் அறிவாற்றலையும் தேடி அறியும் தேவையினைக் குறிப்பிடுகின்றது.

அழகியல் தேவை

அழகினையும் வனப்பினையும் தேடிப் பெறும் தேவையினைக் குறிப்பிடுகின்றது.

மரியாதைத் தேவை

இதன்கீழ் மனிதன் புகழைத் தேடுகின்றான். தன்னை வேறாக அடையாளம் காணல், அடைவுகளுடன் இணங்க காணல் போன்றவற்றை உதாரணமாகக் கூறலாம்.

சாதனைத் தேவை

எந்த விடயமாக இருந்தாலும் தானே உச்ச நிலையில் இருக்க வேண்டும் என்னும் நிலைப்பாட்டை இது குறிக்கும். உதாரணமாக ஓட்டப் பந்தயமொன்றில் சாதனை படைக்க வேண்டும் என ஒருவர் எத்தனிப்பதைக் குறிப்பிடலாம்.

உச்சப் பரிணமிப்புத் தேவை

இது குறிப்பிட்ட துறையில் சாதனையின் மேல் சாதனையினை புரிய ஒருவர் எத்தனிக்கும் நிலையைக் குறிக்கும். உதாரணமாக ஓட்டப் பந்தயமொன்றிலே ஒருவரால் உருவாக்கப்பட்ட சாதனையை அவரே முறியடிக்க முயற்சிப்பதைக் குறிப்பிடலாம்.

2. உரையாடல்

அப்துல் கலாம் “கனவு காணுங்கள்” என்று ஒவ்வொரு இந்தியக் குடிமகனையும் கேட்டுக்கொண்டது ஒரு சராசரி மனிதனில் 7ம் கட்ட சாதனைத் தேவையை 1ம் கட்ட அடிப்படை தேவையாக விதைத்ததை குறிப்பிடலாம். எனவே அவரின் கருத்துப்படி சாதனைத் தேவையே இந்திய இளைஞர்களுக்குக் காணப்பட வேண்டிய முதன்மைத் தேவையாகும். ஆகவே மஸ்லோவின் உச்ச நிலைத் தேவை அப்துல் கலாமினால் அடிமட்ட முதன்மைத் தேவையாகக் கருதப்படுகிறது.

சோசலிச நாடான சீனாவில் நடத்தப்பட்ட ஆய்வின்படி பேராசிரியர் எட்வின் அன்புத் தேவையே முதன்மையானது என வாதாடுகிறார். இங்கு அறிஞர் Hofstede அவர்கள் மஸ்லோவின் சிந்தனை மேற்கத்தய கலாச்சாரத்தை ஒத்தது எனவும் அது சோசலிச கலாச்சாரங்களுக்குப் பொருந்தாது எனவும் விமர்சித்தமை நினைவு கூறத்தக்கது.

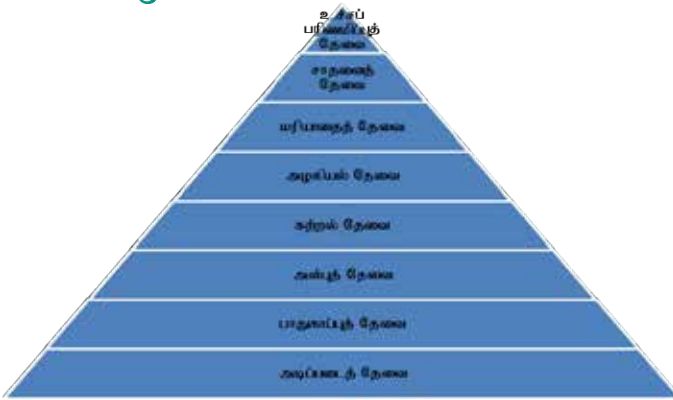
அறிஞர்களான Wahba and Bridgewell, Chilean, Max-Neef போன்றோரும் மனிதனின் தேவைகள் ஒன்றன் பின் ஒன்றாகத் தோற்றம் பெறும் விடயங்களல்ல என வாதுடுகின்றனர். அவர்களின் வாதப்படி மனிதனின் உரிமைகள் மறுக்கப்படும் போதே அவன் பட்டினி இருக்கிறான் அல்லது வறுமைக் கோட்டின் கீழ் தள்ளப்படுகிறான் என குறிப்பிடுகின்றனர்.

மேலும் உச்ச இறுதி இரண்டு தேவைகளும் எளிதில் எல்லோராலும் அடையப்பட முடியாதது. ஆகையால் சில சந்தர்ப்பங்களில் இது பேராசையாகப் பரிணமிக்கும். பேராசை முழுமையான அழிவைக் கொண்டு வரும். உதாரணமாக யுனஸ்கோ ர்வைநசரைக் குறிப்பிடலாம். சில சமயங்களில் சாதனைத் தேவை தோல்வியுறும் பொழுது மனிதன் தன்னைத் தானே மாய்த்துக்கொள்ளும் நிலைக்கும் தள்ளப்பட சந்தர்ப்பங்கள் அதிகம் உண்டு.

எனவே ஒட்டுமொத்தமாக மஸ்லோவின் படி நிலை வாத தேவைக் கோட்பாடு பொய்ப்பிக்கப்படுகிறது. எனினும் மஸ்லோ, உச்சப் பரிணமிப்புத் தேவையினை, குறிப்பிட்ட ஒருவர் முன்னைய சாதனை வரையறையை (limit) தாண்டிச் செல்லும் நிலையாகவும் தெளிவுபடுத்துகிறார். தாண்டிச் செல்லும் செயற்பாடு பெளதீகச் செயலாகவோ ஆன்மீகச் செயலாகவோ பரிணமிக்கலாம்.

ஆன்மீகச் சுய உச்சப் பரிணமிப்பானது பக்திநிலைத் தேவையின் ஓர் அங்கமாகப் பரிணமிக்கும் போதே அதன் முழு அர்த்தத்தையும் பெறும் என வாதாடலாம். இக் கருத்துப்படி மேற்படி முக்கோண வரைபு பின்வரும் வடிவத்தினைப் பெறும் (வெளிப்பாடு 2).

வெளிப்பாடு 2: பக்தி நிலைத் தேவைக் கோட்பாடு

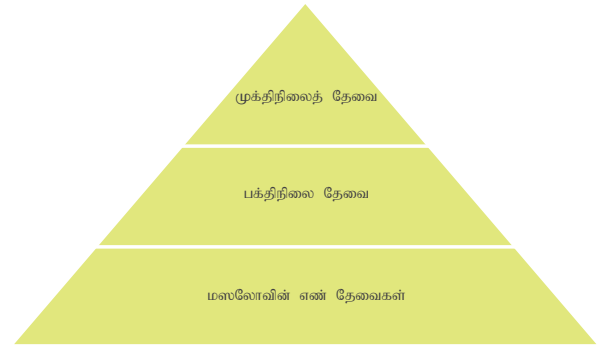


எமது சிந்தனை சற்று ஊக்கம் பெறும் பொழுது எழும் கேள்வி அவ் எண் படிகளும் தாண்டிய பின்னரேயா இறுதிப்படி அடையப்படும் என்பதாகும். மஸ்லோ ஆம் என குறிப்பிட்டாலும் அவ்வாதம் பொய்ப்பிக்கப்பட்டாயிற்று. இங்கு படி நிலை வாதமானது மனிதனாலேயே பொய்ப்பிக்கப்பட்டுள்ளமை குறிப்பிடத்தக்கது. மாறாக பக்திநிலையே முதன்மைத் தேவையாகும். உலகத் தேவைகளைப் பெரியது சிறியது எனவோ அல்லது படி நிலை ஏற்ற றக்கங்கள் உண்டு எனவோ ஆன்மீகத்தின் முன் வகைப்படுத்த முடியாது. காரணம் அவை இறைவனால் மனிதனுக்காக சமனாகவே உலகில் முன்னிலைப்படுத்தப்பட்டவையாகும்.

பக்திநிலையே அனைத்துத் தேவைகளுக்கும் முதற்படி என வாதிட்டாலும் மஸ்லோவின் படிநிலை வாதம் தொடர்ந்து

காணப்படுவது ஏற்றுக்கொள்ள முடியாதது. அதே நேரம் மனிதனுக்கு சில உலகத் தேவைகள் பக்கபலமாக இருக்கும் போதே பக்தித் தேவை பலம் பெறும் என்பது ஓர் உறுதி வாய்ந்த எடுகோளாகும். எனவே படிநிலை வாதத்தினை மஸ்லோவின் உலகத் தேவைகளுக்கு அகற்றிக் காட்டும் போது பக்திநிலையே முதன்மை எனவும் உலகத் தேவைகளைத் துறக்கும் போது மனிதன் முக்திநிலைத் தேவையை நோக்கிப் புறப்படுகிறான் எனவும் வாதிடலாம். அவ்வாறெனின் மேற்படி வரைபு பின்வரும் வடிவத்தைப் பெறும் (வெளிப்பாடு 3).

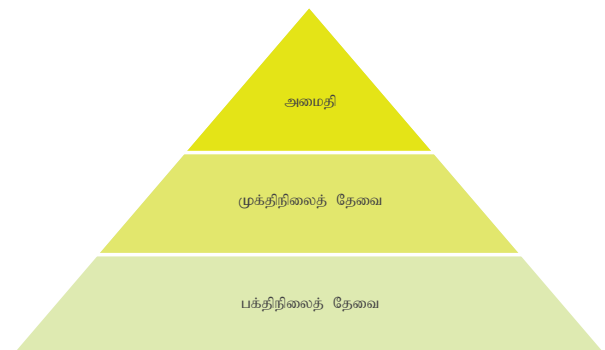
வெளிப்பாடு 3: ஆன்மீகத் தேவையின் பக்க பலம்-லௌகீகத் தேவை



முக்தி நிலை அனைவராலும் அடையப்பட முடியாதது. கிறிஸ்தவத்திலே ஒரு சிலரே முக்திப் பேறு பெற்றுள்ளனர் (உதாரணமாக இலங்கையைப் பொறுத்த வரை புனிதர் யோசப் வாஸ் அவர்களைக் குறிப்பிடலாம்). எனினும் சாதாரண நிலையினரும் ஒரு சில நொடிகள் அல்லது நிமிடங்களாவது முக்தி நிலைப் பக்தியில் ஆழ்கின்றனர். அதனூடாக அனைவரும் முக்திநிலை தேவையினை அடைய முயல்கின்றனர். காரணம் முக்திநிலைத் தேவை இறுதியில் அமைதியை அடையும் அடையும் முழுமையான வடிவமாகும்.

3. முடிவுரை

அவ்வாறெனின் மஸ்லோ தனது வாதத்தில் இழந்ததுதான் என்ன? விடையும் முழுமையான வாதமும் மஸ்லோ தனது ஆய்வில் ஆன்மீகத்தினை மறந்ததும் அதன் ஊடாக உலக நட்புறவையும் சமாதானத்தையும் அமைதியையும் அடைய முழுமையான கோட்பாட்டினைத் தர மறந்ததும் தான். அனைத்தையும் ஒன்றிணைத்த வரைபை பின்வருமாறு பெறலாம் (வெளிப்பாடு 4). வெளிப்பாடு 4: அமைதித் தேவைக் கோட்பாடு





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VALUE ADDED TAX (VAT)- SCOPE APPLICATION

Introduction

The idea of the Value Added Taxation traces back to the writing by Von Siemens, a German businessman, in the 1920s. Not until 1948, however, was the tax first applied in France. At the beginning, France applied the GNP – based VAT covering up to the manufacturing level and subsequently replaced it with a consumption VAT in 1954.

The VAT is a modern tax today, it has become an important instrument of the tax system of both developed and under developed countries. VAT has more revenue potential than other taxes.

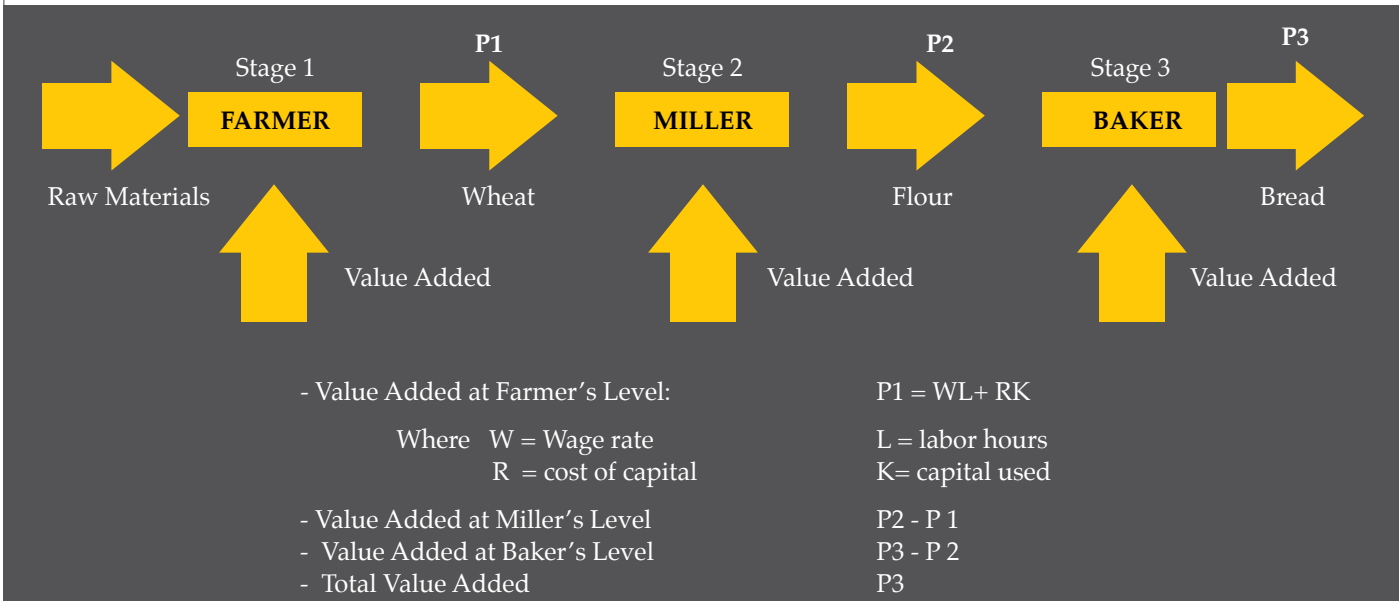
It is also playing a vital role in securing macroeconomic stability and economic growth. The VAT is also a powerful instrument which leads to avoid the cascading effect of the indirect taxes that mostly can be seen in Turnover Tax and

others. On the other hand, it is seen as a more efficient revenue raising tax that would be consistent with the increasing output of economic policy...

The revenue produced by a VAT depends on three broad sets of factors. VAT RATES, VAT BASES and VAT THRESHOLD are the key factors. The capacity of tax administration and government policy on revenue are also the other factors in designing a good VAT system in a country.

VAT is levied on the value added at each stage of the production or distribution changing as well as imports.. VAT is an indirect tax collected at various stages based on the value addition. The basic principle of this tax is that it is intended to be a tax on consumption borne by the final consumer.

Illustration-1



Meaning of Value Added

The value added is the value that a producer, manufacturer, Distributor, or agent etc. adds to the raw materials or purchases before selling the new or imported goods or services.

Two perspectives of Value Added

Value Added = Price of output - Price of input
 Value Added = Wages+profit+interst+rent

The current extent and importance of VAT

1. VAT is probably the most important tax in the world. It has spread to all parts of the world rapidly during the last two decades. It has become the main source of government revenue in most countries. The recent research of International Monetary Fund (IMF) reveals that there are more than 150 countries that have VAT. The most important thing is that VAT has contributed to over 20% of their revenue. About 5 billion people, 70 percent of the world's population, now live in countries operates VAT.

Treatment of cross border Transaction

A VAT can be implemented under the principle either at the origin or at the destination. But it is usually based on the destination principle. These two concepts are playing an important role in international taxation also. The main difference of these two concepts is based on the place of production & consumption.

Destination principle

The VAT based on the destination principle aims at taxing sale of goods and services for the domestic market, regardless of whether they are produced domestically or abroad. In this principle, imports are taxed while exports are Zero rated.

- The following example shows the net result of the destination Principle

Illustration-2

Transaction	Selling Price (Rs.)	Single Tax 10%	Tax (Rs.)
Imports	500	$500 \times 10 / 100$	50
Manufacturing	700	$(700 \times 10 / 100) - 50$	20
Exports	1000	$(1000 \times 0 / 100) - 70$	-70
Total Tax Paid			0

Origin Principle

The Tax is imposed at the point of origin. Imports are exempted and exports are taxed. If the consumption is more than the production and goods are imported, it is appropriate to use origin principle.

- The following example shows the net result of the origin principle.

Illustration-3

Transaction	Selling Price	Single Tax 10%	Tax
Imports	500	$500 \times 10 / 100$	0
Manufacturing	700	$(700 \times 10 / 100) - 50$	70
Exports	1000	$(1000 \times 0 / 100) - 70$	30
Total Tax Paid			100

VAT Computation Methods

Computation of VAT and Collection in a proper way plays a vital role in designing a good Tax system. Many countries use several methods in calculating vat of their countries. The only national vat currently implemented using the subtraction method is that of Japan. No broad – based national vat has been implemented by the addition method, but it has been applied to financial services.

The invoice and subtraction methods have important features in common. Both are robust to the omission from taxation of any intermediate transaction. If the vendor fails to tax or report a sale, the loss of tax revenue will be exactly corrected, if the purchaser also omits to claim the credit or deduction. The basic difference of these two methods is that the invoice method is transaction – based and the subtraction method is entity- based. When we compare subtraction method with invoice method, these basic features of these two methods can be identified under the subtraction method; the seller might simply fail to report sales. When we apply the credit invoice method, it will lead to discourage fraudulent undervaluation of intermediate sales.

There are three ways of calculating of VAT used in the world at present.

These are:-

- Addition method
- Subtraction method
- Credit – Invoice method

Addition method

In this method, we tax wages and profits at every stage. The tax at each stage means = tax rate x (wages + profits) If the tax rates on wages and profits are different (say t₁ and t₂), Then tax at each stage = t₁ x wages + t₂ x profits

The Subtraction method

This is also called business transfer tax, Under the subtraction method, each merchant’s tax liability is commutated by applying the applicable VAT rate to the difference between his total sales (inclusive of the VAT element in his sales price) and his total purchases (inclusive of the VAT element in his purchase price) The revenue is calculated as follows

- Revenue = tax rate x (value of output cost of input)

If tax rates at stage 1,2, and 3 are t₁, t₂ and t₃ respectively, the total tax is

$$t_1, p_1 + (p_2 - p_1) + t_3 (p_3 - p_2) \text{ or } (t_1, t_2) p_1 + (t_2, t_3) + p_2 + t_3 p_3$$

Credit – invoice method

In this method, the output is taxed and credit is given for the taxes paid on inputs. Although theoretically all the three methods give the same result, the credit or invoice or credit method has become more acceptable due to the following.

- The invoice becomes crucial evidence for the transaction as well as the tax payment.
- It creates a good basis for audit
- In the addition method, the profits have to be calculated which may turn out to be difficult. In the subtraction method, if different tax rates are to be applied on various products, it is difficult to find out the amount of inputs which exactly go into producing each type of output.

In this method tax liability is calculated as follows.

$$VAT = t_2 \times \text{output} - t_1 \times \text{input}$$

t₁ = tax rate on output

t₂ = tax rate on output

The following example shows vat collectable at each stage



	Manufacture	Whole	Retailer saler	Total VAT	Sales cum VAT final consumer
A All Business subject to tax					
1 Sales (Exclv. VAT)	1000	2000	3000		
2 Purchases (Exclv. VAT)	0	1000	2000		
3 VAT on Sales (12%)	120	240	360		
4 Credit on Purchases (12%)	0	120	240		
5 Net VAT Payment	120	120	120	360	3360
B Retailer is Zero Rate					
1 Sales (Exclv. VAT)	1000	2000	3000		
2 Purchases (Exclv. VAT)	0	1000	2000		
3 VAT on Sales (12%)	120	240	0		
4 Credit on Purchases (12%)	0	120	240		
5 Net VAT Payment	120	120	-240	0	3000
C Retailer is Exempt					
1 Sales (Exclv. VAT)	1000	2000	3240		
2 Purchases (Exclv. VAT)	0	1000	2000		
3 VAT on Sales (12%)	120	240	NA		
4 Credit on Purchases (12%)	0	120	NA		
5 Net VAT Payment	120	120	NA	240	3240
D Whole seller is Exempt					
1 Sales (Exclv. VAT)	1000	2000	3000		
2 Purchases (Exclv. VAT)	0	1000	2000		
3 VAT on Sales (12%)	120	240	0		
4 Credit on Purchases (12%)	0	120	240		
5 Net VAT Payment	120	120	-240	0	3000

References

Liam Ebrii & Michael Keen (2001), The Modern Vat-IMF / Parthosarathi Shome (1995), Tax policy handbook-IMF



A Professional Qualification with a Degree



CMA is the only National Professional Management Accounting body in Sri Lanka, Incorporated by Act of Parliament No. 23 of 2009 and with the Full Membership of International Federation of Accountants (IFAC), South Asian Federation of Accountants (SAFA) and Confederation of Asian and Pacific Accountants (CAPA).

Register with CMA and get Practical Job Training Opportunities

- Cost effective
- State and International Recognition
- Complete all stages within 2½ years
- First 2 levels can be completed in all three mediums (English, Sinhala & Tamil)

50% Reduction on registration and exemption fee for those who have passed AAT final examination. Registration is now open.



Degree Pathway

Upon completion of Level 3 of CMA, you can sit for the final 2 stages of Bachelor of Management Studies (BMS) Degree at the Open University of Sri Lanka and obtain a University Degree.

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Interviewed by
Sandaya Athukorala

FMAAT, FCA, MBA (UK), PgDip Bus. Mgt (UK), CMA (Aus)
Head of Finance
LAUGFS Engineering (Pvt) Limited

AATSL Toastmasters' 2015/16 President faces an Interview - Exposing "Golden Quotes"

Mr. P. Babu Kumar is a Fellow member of the Association of Accounting Technicians of Sri Lanka, member of Institute of Certified Management Accountants of Sri Lanka and member of the Institute of Chartered Accountants of Sri Lanka and owner of AB Associates, Chartered Accountants.

1. How can you describe Toastmasters to people who have never heard about it?

The mission of the Toastmasters movement is to provide a mutually supportive and positive learning environment in which every individual member has the opportunity to develop oral communication and leadership skills, which in turn foster self confidence and personal growth.



We rise by lifting others

2. Why did you choose AAT Toastmasters Club, what has it done for you?

I wanted to develop my soft skills and I had a conversation with one of the senior members Mr. Gunasekara with regard to that he suggested that join this Toastmasters Club of AAT where I work. He said, home is the only place where you feel comfortable even where you make mistakes. When I joined AAT toastmasters club I was feeling very reluctant to talk because I didn't want anyone to look down upon me or laugh at my mistakes. But gradually I realised I had come to a place which is equal to home. The members made me feel very comfortable, even when I was making mistakes. They corrected me rather than looking down upon me. Now I feel AAT toastmasters club as my second home.



There are three C's in your life - Choice - Chance - Change.

Making a Choice to attend meetings will give a great Chance for you to Change in order to develop yourself.

3. What difference has been a member of AAT Toastmaster Club made in your life?

Having completed all my professional exams I still felt that something is missing to develop my professional career upwards. Then I realised that the certificates only will not promote me to a higher level. The certificate will be useful only if we develop our soft skills simultaneously. Therefore I wanted to develop my communication and leadership skills.

I knew that to correct my mistakes in communication I needed a place to practise. The AAT toastmasters club provided me the platform that changed my life to be a better communicator which led me to be a good leader.

"To keep a room clean we need a dustbin " to correct our mistakes in communication we need a place to make mistakes

4. At what age do you think we should join Toastmasters?

To learn there is no age. Learning is a journey that does not have a destination. The real growth of a human being is to keep learning even at the last stages of life.

Our club consists of very senior knowledgeable as well as mature middle aged and energetic young members. Our club is an example and a good combination of members where one can enjoy and learn from everyone.

The doors will be opened to those who are bold enough to knock.

5. Can an AAT member use Toastmasters training and achievements to promote their career and prospects?

Yes. Today being a member of a Toastmasters club is an additional qualification. Most organisations now promote cooperate toastmasters club within the organisation since they have realised that toastmasters develop self-confidence of individual. Furthermore some professional institutes insist the members to participate for at least five speeches for them to become eligible to obtain the membership because they realise how toastmasters have developed their aptitude.

Most Sri Lankans have completed thir academic qualifications in then mother tongue which is not English. But in today's scenario in the professional corporate world English is vital for them to expose themselves as leaders.

The secret of success is just trying

6. Any tips from your experience to overcome the fear of public speaking for new members?

Everything seems impossible until you do it. To overcome the fear we need to talk in front of an audience, but in order to do that we require a place to practise. The Toastmasters Club is the best place to overcome the fear of failure.

The Mountain is on top of you before climbing it, Once you reach there you are on top of the mountain



7. Do you need public speaking skills in our daily job?

You have heard most corporates have toastmasters. Even last week I participated as a judge to select best speakers in a bank. The majority of the speakers consisted of managers who participated for this event. When I discussed with the top managers I learnt the reason behind this contest is to install self confidence, self improvement and enhance their decision making capacities.

This cannot be realised unless a member continuously participates for five meetings. In real life, think about world's best leaders,.....All of them are very good speakers.

You will never know your limits unless you push yourself to them

8. Is/are there a Toastmasters in your club who has inspired you?

Yes of course I have understood that there's no limitation from whom we should learn. He may be a senior or a junior the matter is what we learn and not from whom. I'm so lucky of being a member of AAT toastmasters club which consists of senior members DTM Aponso, TM Gunesekara, TM Sandya, TM Ashrof, TM Vijendren, TM Bandara and young members TM Neel, TM Thalagala, TM Sarmala, TM Jeewantha, TM Jeewana, TM Priyangan and I can keep on telling all 34 members names because I learnt a lot from all by being a member of this club.

When you get around the right people you can achieve anything.

9. What can you recommend to our members?

Being AAT members it's our responsibility to build up the AAT image. We cannot expect the institute to do it for us. Most of our members are not interested to go beyond the boundaries. They always are within the limits of accounts, taxation which is not going to help them to come out of the box. They have to allocate a specific time and a minimum amount of money for their personal development to balance the life. With the current rapid growth in technology, accounting packages, ERP solutions change accountants' role

from traditional functions. Accountants have to be an all-rounders and leaders to lift the organisations to the next level. If you are a Toastmaster you will be able to fulfil this requirement easily.

AAT institute is willing to sponsor five members per year to our club hence those who are interested in personal development please make use of this opportunity.

*If you are born poor it is not your mistake,
But if you die poor it's your mistake.*

10. Can you see any changes since you joined Toastmasters?

I joined Toastmasters as a shy person who was not fluent in the English language and it was impossible for me to address even a small gathering. Toastmasters trained me to make the word impossible itself to mean 'It is possible'.

*Pink is a colour it doesn't mean beauty
English is just a language not knowledge*

11. As the incumbent President of AAT Toastmasters Club how was your journey and what changes did you bring about to the club?

My journey was very joyful because I didn't have to lead a group of members but merely followed them since I was leading a group of leaders.

Talking about changes most of our members are busy most of the time at offices experiencing tight time schedules So I wanted toastmasters meetings to relax them to make them happy. We had theme meetings, Joint meeting with other clubs, meetings outside the club, family trips and friendly cricket matches. Moreover, I introduced a joke of the day.

Furthermore I take this opportunity to thank the AAT Sri Lanka on behalf members of AAT toastmasters for providing us the space, refreshments and all other support in making our members to develop the soft skills. I'm also very grateful for accepting my request to sponsor five members per year. I request the members to make use of this golden opportunity.

'Excuse will never make champions'

EVENTS

CEREMONIAL INDUCTION OF THE 9TH PRESIDENT OF AAT SRI LANKA

The Association of Accounting Technicians of Sri Lanka (AAT Sri Lanka) inducted Mr. J.M.U.B. Jayasekera as the 9th President of the Association on 13th May 2016 at the Prof. Lakshman R Watawala Auditorium, AAT Centre, Colombo 5 at a ceremony attended by a distinguished audience in the presence of Hon. Patali Champika Ranawaka, Minister of Megapolis and Western Development as the Chief Guest and Mr. Lasantha Wickramasinghe, President – CA Sri Lanka as the Guest of Honour.

On this occasion Hon. Champika Ranawaka paid a high tribute to AAT Sri Lanka for shouldering a great social responsibility at national level in raising the level of accountancy education and producing Accounting Technicians to the country without any financial assistance from the Government. He mentioned of the governments intention to establish an Accounting Technicians Service to service the public sector and corporations in addition to the private sector, and added that material financial assistance would be granted to AAT Sri Lanka out of the ADB foreign aid reviewed recently. He further highlighted Government's support for the establishment of a Small

and Medium Size Enterprises Development Authority to monitor proper accounting and management of SME's. In addition, a scholarship scheme to encourage students following accounting courses such as AAT was also intended by the government.

Mr. J.M.U.B. Jayasekera was the Vice President of AAT Sri Lanka prior to his elevation as the President of the association. He has been the secretary to the Governing Council of AAT Sri Lanka during the years 2008 to 2011. He has served the AAT council nearly 20 years from the inception. During this period he has served committees such as Finance & Administration Committee, Curriculum Development Committee and Best Annual Reports & Accounts Awards Committee.

During his address, Mr. Jayasekera highlighted about his Way Forward 2016/17 which was submitted by him to the new council which was approved. The Way Forward 2016/17 includes how the Association should be driven during the next couple of years and Mr. Jayasekera explained their relevance and importance.



Inducting Mr. J.M.U.B. Jayasekera as the 9th President by the outgoing President Lalith T. Fernando, in the presence of Hon. Ranawaka & Mr. Wickramasinghe



Hon. Champika Ranawaka, Mr. Jayasekera, Mr. Fernando & Mr. Wickramasinghe

CEREMONIAL INDUCTION OF THE 9TH PRESIDENT OF AAT SRI LANKA



Lighting of the traditional oil lamp



Guest of Honour Mr. Lasantha Wickramasinghe, President - CA Sri Lanka



Chief Guest Hon. Patali Champika Ranawaka, Minister of Megapolis and Western Development



AAT Sri Lanka President – J.M.U.B.Jayasekera



EVENTS

AAT BUSINESS SCHOOL

Awards ceremony of AAT Business School 2016 for the 3rd consecutive year, which was a glamorous occasion with over 470 award winners and achievers representing renowned public and private sector corporates. The Chief Guest for the occasion was Mr. Hemasiri Fernando, Chairman of People's Bank and the President of the National Olympic committee and the Chairman of ITN on 16th February 2016.



A training agreement was made on 21st December 2015 between Department of Inland Revenue Sri Lanka and AAT Business School to undertake to train 120 employees of IRD in Computerized Accounting packages as per the requirement of IRD. The training is expected to complete by October 2017.



Seminar on "Sri Lanka Accounting Standards for Smaller Entities" (20 January 2016) and "Seminar on RAMIS" (17 February 2016) were turned out to be a tremendous success making it the most gigantic seminar streamlined for the year.



EVENTS

Sinhala / Tamil New Year Celebrations 2016

AAT Sri Lanka celebrated the Sinhala and Hindu New Year-2016 with AAT members, AAT Staff and their families on 30th April 2016 at the Fingara Grounds, Raththanapitiya. The AAT Members' Welfare Committee organized this celebration for the second consecutive year.

Mr. J.M.U.B Jayasekera, President, other council members of the council also participated at this event which was filled with fun mixed with tradition and culture and brotherhood.



AATSL Toastmasters Club

EVENTS

AATSL Toastmasters Club had an extremely successful year 2015/16. The Club was secured the Golden Gavel Plus award for the third consecutive year. And, club was honoured for the first time of its history with the Quality Club award and Gold Club award (Overall 3rd place) of District 82 which consists of approximately 190 clubs in India & Sri Lanka.



TM Sandya was honoured with DTM award and she was the second AAT member secured such a prestigious award. DTM Sandya and TM Gunasekara won the Triple Crown award.

TM Jeewana nominated for the best toastmaster of the year.



AATSL Toastmasters Club organized the year end conference 2016 of Division H for the first time in the club history on 24th April 2016.



EVENTS

AATSL Toastmasters Club

First open day of the AATSL Toastmasters Club was held on 14th June 2016 as an awareness campaign among AAT Sri Lanka members.



8th Installation Ceremony of AATSL Toastmasters Club was held on 26th July 2016. Club President & the Executive committee for 2016/17 assumed duties at this event.



AAT Sri Lanka Scholarship Scheme



AAT Sri Lanka has successfully launched the 2nd consecutive scholarship program for the needy students in collaboration with the Ministry of Education. The scholarship awarding ceremony was held in 25th February 2016 at AAT Sri Lanka auditorium with the participation of Mr.W.M.Bandusena, secretary to the ministry of education as the chief guest. The sole motive of this activity is to strengthen the financial capacity of the outperforming students in achieving their educational goals. Selection of most suitable awardees among the applications received followed a systematic process where the eligibility criteria in both educational and annual family income are considered at equal level importance. This is one of the significant events in the AAT's annual event calendar which is organized by Education and Training division with the full blessing of the Governing council and the support of the staff. Generous donations of our members are another remarkable point to note as far as the sponsorships are concerned. Inter alia council members and business community also joined with us in terms of sponsorships to strengthen activity

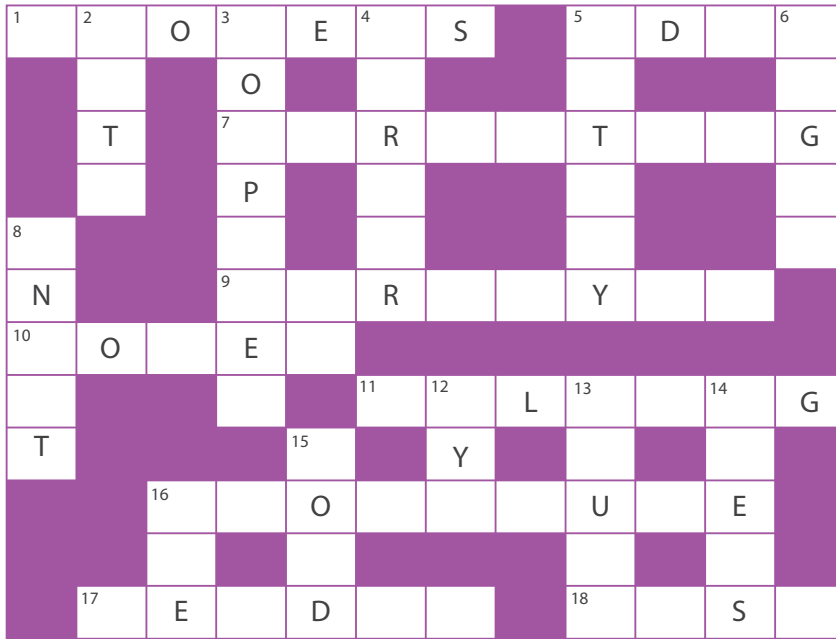
Two scholarship schemes are granted for 90 students covering the entire island by selecting students representing all the 25 districts. The first one is for students who have outstanding performance at G.C.E. Ordinary Level examination offering them financial scholarships each worth Rs.20,000/- to continue their G.C.E. Advanced Level Examination in the Commerce Stream. The second scheme is to complete the AAT Sri Lanka qualification, enabling them to become middle level accountants.

Having the belief of being a responsible corporate citizen is imperative in all endeavors we engaged in we'll keep continue the scholarship program in enriched manner in years to come.





AAT SRI LANKA Crossword Puzzle June 2016



RULES

- Mark as "AAT CROSSWORD PUZZLE 2016 JUNE" on the Top (Left Side) of the Envelope addressed to Examination Division
- Send on or before 31st October 2016
- Entries using original grid detached from "InSearch" only will be entertained

PRIZE

- A valuable gift for the winner

Contact Details:

Name:

Membership No:

Mobile:

E-mail:



Across:

1. A sequence of steps in Computer Science.
5. Prepare for publication or presentation by correcting, revising, or adapting
7. Delivery of customer satisfaction at a profit
9. 2 to the power 40 equals (240)
10. How much information a computer can process and how fast it can process
11. A short term Marketing Concept which focus on existing products and brings profits in short term
16. The description of steps in Computer Science
17. A firm that dominates a market
18. A fastener for a door or lid

Down:

2. Amount of a charge or payment
3. A machine that can execute a mechanical procedure without any thought
4. A machine for sorting things such as punched cards or letters into classes
5. Which is perceived or known or inferred to have its own distinct existence living
6. Large cat like of forests in most of Asia having a yellowish-brown coat with black stripes
8. Entered by typing, received over a network or provided automatically by sensors attached to a computer
12. The organ of sight
13. Express amusement
14. Anything that is necessary but lacking
15. A basic human need
16. A baked dish consisting of a filling such as chopped meat or fruit enclosed in pastry

Congratulations!

Crossword Puzzle December 2015

Winner

Membership No : LS 701

Name : S.A.D. Lalinda Sampath

AAT office will contact the winner

EVENTS CALENDAR 2016

FUTURE EVENTS

FUNCTIONS/EVENTS	DATE*	VENUE
Members' Get-together	25th September 2016	Ramadia Ranmal Holiday Resort, Moratuwa
Launch of InSearch AAT Members Journal Vol. 07	25th September 2016	Ramadia Ranmal Holiday Resort, Moratuwa
Members' Cricket Tournament	15th October 2016	Shalika Grounds, Narahenpita
Workshop for AAT staff	23rd October 2016	Hotel Galadari - Colombo
Seminar on "Risk Management"	October 2016	Prof. Lakshman R Watawala Auditorium - AAT Centre
Seminar on "Stress Management"	October 2016	Prof. Lakshman R Watawala Auditorium - AAT Centre
AAT Annual Conference 2016	01st & 02nd November 2016	Hotel Galadari, Colombo.
Orientation Seminar for New Members	05th November 2016	Prof. Lakshman R Watawala Auditorium - AAT Centre
Seminar on Government Budget 2017	November 2016	Prof. Lakshman R Watawala Auditorium - AAT Centre
AAT Annual Convocation 2016	28th November 2016	BMICH
Award Ceremony of Best Annual Report and Accounts Competition	11th December 2016	BMICH
Members Night 2016	16th December 2016	Prof. Lakshman R Watawala Auditorium - AAT Centre

* This is a tentative calendar

PAST EVENTS

FUNCTIONS/EVENTS	DATE	VENUE
AAT Business School - Award Ceremony	16th February 2016	Prof. Lakshman R Watawala Auditorium - AAT Centre
MOU with IRD for Training	17th February 2016	AAT Centre
Sinhala/ Tamil New Year Celebrations 2016	30th April 2016	Fingara Town & County Club, Raththanapitiya.
Seminar on " RAMIS " - I	5th June 2016	Prof. Lakshman R Watawala Auditorium - AAT Centre
Regionalizing AAT Business School - Rathnapura	26th July 2016	AAT Centre
Seminar on "RAMIS" - II	27th July 2016	Prof. Lakshman R Watawala Auditorium - AAT Centre
Launch of Higher Diploma in Accounting & Finance	16th August 2016	Hotel Galadari - Colombo
Regionalizing AAT Business School - Kurunegala	25th August 2016	AAT Centre
Gaining the Edge for SME in Challenging Environment	09th September 2016	Palomino Rest & Reception Hall, Rathnapura
Seminar on "New Changes in Audit Reports"	22nd September 2016	Prof. Lakshman R Watawala Auditorium - AAT Centre



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