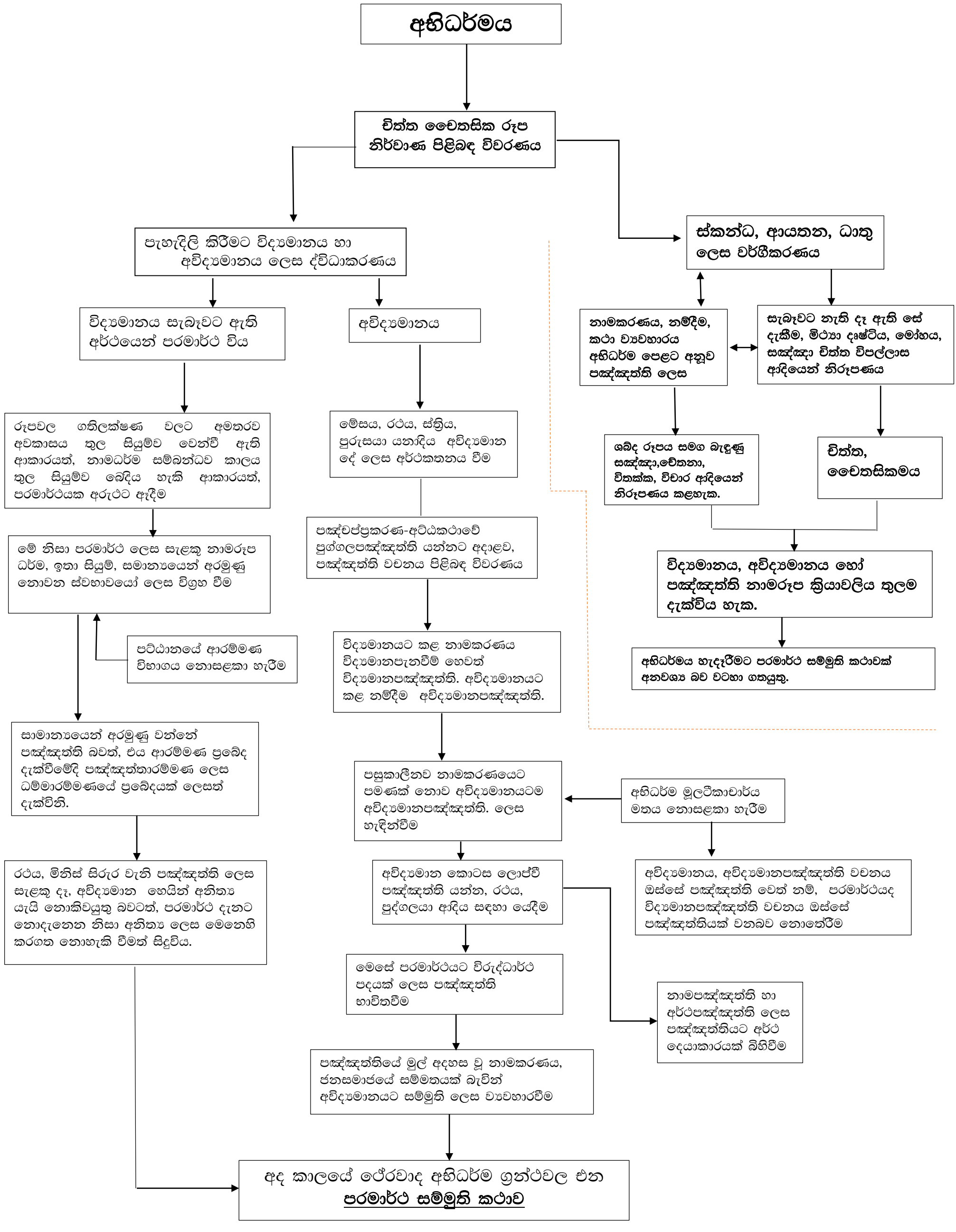ථේරවාද අභිධර්ම ඇදුතුව - පරමාර්ථය හා සම්මුතිය