



ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

TALENT (SKILLS) CAPSTONE - JANUARY 2020

(SS1) EFFECTIVE COMMUNICATION SKILLS

- **Instructions to candidates** (Please Read Carefully):

(1) **Time allowed:** *Reading* - 15 minutes
Writing - 03 hours

(2) **All questions should be answered** in the **answer booklets** provided.

(3) **Answers should be in the English medium** by all candidates.

(4) 100 Marks.

25-01-2020
Morning
[8.45 – 12.00]

No. of Pages : 06

No. of Questions : 08

SECTION A

Three (03) compulsory questions

(Total 30 marks)

Question 01

You are required to select the most appropriate phrase to fill the blank in each of the parts 1.1 to 1.10 of this question out of the given phrases. Write only the number of the selected phrase as your answer in your answer booklet with the number assigned to the question. Before you start writing the answers, read through all parts of the question first to understand the subject matter discussed:

The Marketing Manager of X Ltd. **Mr. Wijesena** has received a letter of complaint from **Thomas Construction Enterprise (TCE)**. **Mr. Wijesena** is discussing about the matter with **Mr. Perera**, the responsible Shipping Department Overseer of his company.

(1.1) **Mr. Wijesena : Thomas Construction Enterprise (TCE)** some missing goods.

- | | |
|-------------------------------------|------------------------------|
| (1) has complained in writing about | (2) were been complaining of |
| (3) will be complaining of | (4) has being complaining on |

(1.2) **Mr. Perera** : Everything **TCE** ordered had been carefully packed and dispatched. It is on record that I checked all personally.

- | | |
|---------------------------|----------------------------|
| (1) the parcels ourselves | (2) the packages myself |
| (3) of it sometimes too | (4) goods most of the time |

(1.3) **Mr. Wijesena** : that everything was included as ordered?

- | | |
|--|-----------------------------|
| (1) Do you make sure | (2) How is it not confirmed |
| (3) Are you hundred percent (100%) certain | (4) Why was it not ensured |

(1.4) **Mr. Perera** : Yes, of course. I counted everything several times.

- | | |
|-------------------------------------|-----------------------------|
| (1) This complaint is unbelievable! | (2) I have to believe this. |
| (3) No way this happened. | (4) So this is happening. |

(1.5) **Mr. Wijesena** : All right! We out what happened to these missing items.

- | | |
|-------------------------|----------------------|
| (1) have to investigate | (2) must clear them |
| (3) now need to find | (4) should make this |

(1.6) **Mr. Perera** : When a consignment , I am aware of the procedure that the Stores Manager of **TCE** signs a receipt of acceptance.

- | | |
|-------------------------------|-----------------------------|
| (1) arrive at their work site | (2) reaches TCE |
| (3) goes to the dispatcher | (4) is sent out immediately |

(1.7) **Mr. Wijesena** : **Mr. Perera**, what happens to the consignment after that ?

Mr. Perera : to store all the items in a warehouse.

- | | |
|---------------------------|-------------------------------|
| (1) The thing not done is | (2) What we do is put in |
| (3) It is always expected | (4) Their normal procedure is |

(1.8) **Mr. Wijesena** : Then, their Stores Manager must have a at the warehouse.

- | | |
|------------------------------|----------------------------|
| (1) list of dispatched items | (2) lot of items stored up |
| (3) record of received items | (4) lot of misplaced goods |

(1.9) **Mr. Perera** : In the first instance, I would like to meet **Mr. Srilal**, who is the Stores Manager, **TCE** and

- | | |
|---------------------------|--------------------------------|
| (1) conduct a survey. | (2) check all the goods there. |
| (3) write a report on it. | (4) have a cordial discussion. |

(1.10) **Mr. Wijesena** : I would anyway suggest that we offer a refund and caused even if we have not made any mistake when sending the goods, in order to maintain our healthy business relationship.

- (1) apologize for the inconvenience
- (2) take legal action for bringing our company into disrepute
- (3) make a protest for the trouble caused
- (4) send a protest for the waste of time

(10 marks)

Question 02

Read the following text with a view to understanding the meaning of each of the ten words in **bold** print marked (2.1 to 2.10):

Today we are facing increasingly competitive and fast-changing environment in which organizations have to **(2.1) operate**. Organizations whether they are big or small, old or new, all have to be able to respond faster to **(2.2) market** needs that are changing at a **(2.3) relentless** pace. All organizations require **(2.4) flexibility** and managers and leaders who are able and eager to **(2.5) promote** and enhance the innovative **(2.6) capabilities** of these organizations. Innovation is built on creativity, and when commercialized and developed into fully- fledged **(2.7) ventures** we have entrepreneurship in action. Entrepreneurship, innovation and **(2.8) creativity** are not only about starting up new ventures. Innovation can be found in existing corporations (large organizations) as well as in public **(2.9) sector** institutions. It is specially relevant to smaller and **(2.10) medium** size organizations as well.

Select the word which has a similar meaning of those words in **bold print**, reproduced below. Write the numbers **(2.1) to (2.10)** in your answer booklet and the word selected by you against the relevant question number:

2.1 operate:

- (1) intervene. (2) consider. (3) progress. (4) function.

2.2 market:

- (1) selling. (2) advertising. (3) bartering. (4) leasing.

2.3 relentless:

- (1) rapid. (2) unstoppable. (3) angry. (4) restless.

2.4 flexibility:

- (1) hardness. (2) hostility. (3) adaptability. (4) rigidity.

2.5 promote:

- (1) publicize. (2) demote. (3) degrade. (4) develop.

2.6 capabilities:

- (1) retaliate. (2) inabilities. (3) reality. (4) competence.

2.7 ventures:

- (1) projects. (2) movements. (3) disasters. (4) attempts.

2.8 creativity:

- (1) artistic. (2) inventiveness. (3) original. (4) skillful.

2.9 sector:

- (1) partition. (2) province. (3) subdivision. (4) district.

2.10 medium:

- (1) average. (2) neutral. (3) standard. (4) popular.

(10 marks)

Question 03

Assume that you are the Chief Technician of the company you work for. The photocopier of the accounts department of your company is quite old and needs to be replaced. The company has purchased a new copier and it is your responsibility to install it. The old copier has to be removed before the new one can be installed in its place.

Write a memo to inform the staff in the accounts department to get urgent photocopying work done before the old copier is removed.

Include the following in your memo:

- Reasons for replacing the old photocopier (Assume two reasons).
- When the installation will be done / how long it will take, etc.
- Offer to train how to operate the new copier after installation.

(Use about 100 words.)

(10 marks)

End of Section A

SECTION B

Three (03) compulsory questions

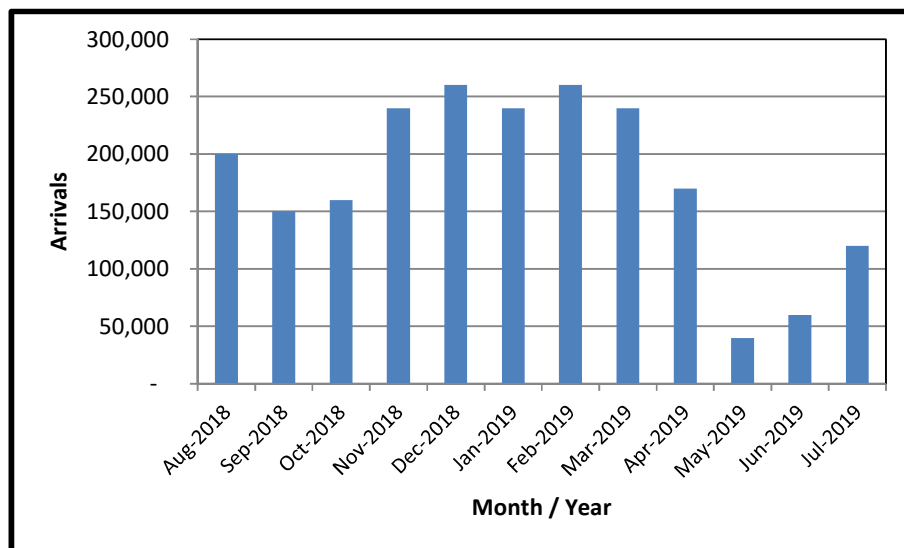
(Total 40 marks)

Question 04

Study the bar chart given below:

Write a description based on the information provided in the bar chart. You may add your own comments relating to recent incidents in Sri Lanka affecting the tourist industry.

(Use about 150 words)



Tourist Arrivals in Sri Lanka

(15 marks)

Question 05

Assume that you are the Finance Manager of a small organization. Your records show that the organization's expenditure on electricity has been increasing at an alarming rate. You plan to make a presentation at the next staff meeting to raise awareness among the employees about the role they can play in reducing electricity consumption. You want to impress on: **"Use Less: Save More"**.

Write the speech you will make as your presentation. Your speech should be informative and persuasive.

Include the following in the speech:

- An introduction (what you are going to speak about with emphasis on the theme).
- Present data on electricity consumption (use assumed statistics).
- Say how it affects profits and indirectly affects your benefits.
- A few ways of reducing consumption.
- Persuade employees to follow the theme.

(Use about 150 words)

(15 marks)

Question 06

Select from the following table the most **suitable preposition** to fill in each of the blanks numbered **(6.1)** to **(6.10)** in the paragraph given below:

| | | | | |
|------|----|----|--------|------|
| for | in | to | within | by |
| from | on | of | up | with |

Write the numbers **(6.1)** to **(6.10)** in your answer booklet, and the preposition selected by you against the relevant number. Use one preposition only once.

When deciding on a future career a lot of people give priority to accountancy. Most people realize how varied the world **(6.1)** accounting is, and, in fact it is often seen as interesting. The truth is that accounting is the backbone of any organization and offers a wide number of attractive careers **(6.2)** it.

When we consider the accounts team within a company, we generally think about clerks both sales ledger clerks and purchase ledger clerks recording the financial information **(6.3)** all transactions the company make. Other roles include the payroll clerk responsible **(6.4)** processing staff salaries and tax recoverable from them. Higher **(6.5)** the hierarchy we have the financial accountant who finalizes the accounts and prepares the annual financial statements .

However, accounting is more than just reporting financial data. A good accounting team actually works **(6.6)** save the company money **(6.7)** minimizing the tax payable and also use strategies for the benefit of the company and its clients. These job roles are not so clear **(6.8)** smaller accounting practices, where the accounting staff often needs to perform various tasks from meeting clients to helping **(6.9)** loan applications. Often the majority of the work in these smaller practices is done by bookkeepers. Generally the owner of the practice is a qualified chartered accountant, which means that his/her signature has validity **(6.10)** the financial statements.

(10 marks)

SECTION C

Two (02) compulsory questions

(30 marks)

Question 07

You find the following advertisement in a local newspaper and wish to apply for the post of Accountant. Write a covering letter and prepare your CV to be sent to the advertiser in Bear Well Tea Plantations:

| |
|---|
| <p style="text-align: center;">ACCOUNTANT</p> <p>Qualifications / Experience:</p> <ul style="list-style-type: none">• <i>Fully qualified from AAT.</i>• <i>Experience in using accounting packages.</i>• <i>Two years' experience as an Accountant.</i>• <i>Fluency in English.</i>• <i>Age between 25 to 35 years.</i> <p>Salary negotiable.</p> <p>Please send your CV to the Human Resources Manager, No.450, Bear Well Tea Plantations, Bandarawela.</p> |
|---|

(Do not use your own name or other personal information).

(15 marks)

Question 08

Assume that you are the Chief Accountant at **Pharma (Pvt) Ltd**. You received the following email from one of your clients:

| |
|---|
| <p>From : ananya@yahoo.com To : accountant@pharma.lk CC : payablesCpharma.lk Subject : Outstanding invoice Date : 16th January, 2020</p> <p>Dear Sir / Madam,</p> <p>Your sales team of five persons stayed in our Hotel Ananya , Habarana for a week last month (15th - 21st Dec.) The arrangement was for your company to pay for this stay, but so far we have not received the payment. The invoice number is 346732 of 22.12.2019. This is a kind reminder to enable you to pay the amount outstanding as soon as possible.</p> <p>Thank you Senior Executive Mahen Joseph</p> |
|---|

Write a reply email to Hotel Ananya and include the following:

- an apology for not making prompt payment.
- give two reasons for the delay (for not settling the account).
- request for a copy of the invoice.
- express willingness to effect payment as soon as the copy of invoice is received.

(Use about 150 words)

(15 marks)

End of Section C