



ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

TALENT SUBJECT - JULY 2022

(310) BUSINESS COMMUNICATION

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

- (1) **Time:** 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.

27-08-2022
Morning
[9.00 – 12.00]

No. of Pages : 09
No. of Questions : 07

SECTION A

(Total 25 marks)

Question 01

- (A) Read the following discussion between **Sujeewa** and **Yashitha**, members of a business organization. Select the most appropriate group of words out of the four (4) groups of words given, to fill in the blank in each of the questions numbered **(1.1)** to **(1.10)**. You are advised to read through all the parts before you start writing the answers.

Write the number of the selected group of words (as the answer) in your answer booklet with the question number and the number assigned to part of the question:

(1.1) **Sujeewa** : Hello **Yash**, it's so good to see you after some times. How was your stay in India?

Yashitha : Hey! **Sujee**, you look great. well I managed to handle all the business transactions successfully.

- (1) It was not the best trip ever
- (2) I cannot say it was bad, because
- (3) Many chances are getting lost
- (4) Nothing really happened there

(1.2) **Sujeewa** : Wonderful! It will please the management.

Yashitha : These transactions will bring the dollars that we are craving for.

- (1) There is no doubt about it.
- (2) Will it make anyone happy?
- (3) What do you think it is?
- (4) Let us think about the plan.

(1.3) **Sujeewa** : We need more transactions like these if we are to do well.

Yashitha : I Yes, more transactions mean more dollars

(1) cannot care less about this work. (2) have no idea about what you say.

(3) must say I totally agree with you. (4) just forgot all about your business.

(1.4) **Sujeewa** : By the way, I guess you are aware that, we are shifting our office to a better place.

Yashitha : Not really. I think everything is good here.

(1) No one has said it is the best. (2) I definitely like that idea.

(3) There are places better than ours. (4) What's wrong with this place?

(1.5) **Sujeewa** : Please try to understand. We don't have enough customers in this area.

Yashitha : I have to We have more than enough customers in this area.

(1) tell you it is the opposite. (2) say you are right always.

(3) share what you are saying. (4) agree with you about this.

(1.6) **Sujeewa** : Well, probably you don't know about the current situation. Most of our valued customers have left us.

Yashitha : I can't How did this happen? Any special reason?

(1) expect this from you. (2) live in this current situation.

(3) believe what you said. (4) think of valued customer.

(1.7) **Sujeewa** : It is mainly the location of our company. The parking space is not sufficient for customers' vehicles. So, some of them have already moved on to our competitors.

Yashitha : Customers leaving us is situation.

In that case, moving to a better location is a wise decision.

(1) an unexpected and awaited. (2) an unfortunate and upsetting.

(3) a pleasant and calmest. (4) not a serious and unavoidable.

(1.8) **Sujeewa** : Now you can appreciate why it is necessary to move to a better place.

Yashitha : I just feel sad to leave this place **Sujee**. We have

- (1) better not leave this place now.
- (2) lived here for a very short while.
- (3) not been here for too many years.
- (4) been working here for so many years.

(1.9) **Sujeewa** : I know how you feel. Changes that we have to face in our lives are difficult at first, but would we get used to them.

Yashitha : That I totally agree with you. I am sure I will get used to it.

- (1) really is a good way of thinking.
- (2) is, I can't care less about changes.
- (3) is how you should not think.
- (4) explains the way I hate to think.

(1.10) **Sujeewa** : I'm glad you finally agree with me. The new place will make us feel better.

Let's have a cup of tea at the canteen and stop arguing.

Yashitha :, **Sujeewa**! As people say 'any time is tea time'.

Let's go.

- (1) I don't think it is a good idea.
- (2) That really is an excellent idea.
- (3) Well, I have some work to do.
- (4) No, do not go there just now.

(10 marks)

(B) You are required to select the most suitable prepositions from among those given within brackets to fill in the blanks in the following sentences.

Write down the question numbers (1.11) to (1.25) in your answer booklet and the preposition you have selected against the relevant number.

The manager said, “You have to meet all the members (1.11) each project team (1.12) Tuesday and decide (1.13) yourselves how to work together”.

on	among	at
from	with	

Our factory in Galle specializes (1.14) the manufacture (1.15) garments. We have been involved in this business (1.16) ten years.

of	in	on
for	regarding	

Kumari found a note placed (1.17) her water mug which said, “Meet me (1.18) 4.30 p.m. in my office (1.19) complete the annual report”.

to	at	under
between	about	

The auditors arrived (1.20) time, walked (1.21) the premises and took down notes (1.22) meeting the Finance Manager.

before	around	on
with	after	

(1.23) I completed all my work and shut (1.24) my computer, my colleague asked me to go (1.25) an article he sent me.

through	after	down
up	for	

(15 marks)
(Total 25 marks)

End of Section A

SECTION B

(Total 50 marks)

Question 02

Fill in the blanks in the following letter of complaint with the most suitable words given in the table below:

Write down the numbers **(2.1)** to **(2.10)** in your answer booklet and the word selected by you against the relevant number.

finally	first	as	second	why
and	but	until	although	such as

Dear Sir / Madam,

Shortcomings in the New Store

Yesterday I visited the new store that you just opened in Bambalapitiya and I am sorry to say I had to face several problems. (2.1), the shopping carts were not available inside the store and a cashier told me to go outside and get one (2.2) they were stacked near the entrance.

(2.3), your new store did not have items (2.4) ballpoint pens, paper clips (2.5) photocopying paper that I wanted to buy. When I asked the manager (2.6) they were not available, he said that the warehouse manager would not deliver them (2.7) the end of the month. (2.8), the wheel of the cart I was using fell off. (2.9) I had not finished my shopping, I left.

I think your new store is very attractive, (2.10) you have to look into the shortcomings pointed out of your staff. They should be trained in customer care.

I thought it is my duty to inform you.

Yours Truly,

Frustrated Customer.

(10 marks)

Question 03

You are the General Manager of **AMT (Pvt) Ltd.** Your employees fail to report to work regularly due to some issues which according to them are unavoidable. You want to summon a meeting for all heads of departments to decide on practical solutions to those issues. Write a memo calling them for a meeting.

Include the following in the memo:

- your observations, the purpose of the meeting, the venue, time and date.
- request all to attend.

(Use about 90-100 words.)

(10 marks)

Question 04

Study the following “Income Statement” and write a paragraph describing the information provided:

Devika Design
Income Statement
for the month ended 31st July 2022 *(Rs.'000)*

Revenue:		
Consulting		1,200
Corporate designing		4,650
Total Revenue		5,850
Expenses:		
Accounting and Legal fees	100	
Advertising	25	
Bank Fees	14	
Salaries	200	
Materials	38	
Other Expenses	50	(427)
Profit for the Period		5,423

(Use about 150 words)

(10 marks)

Question 05

Study the information given in the following table and the list of words / phrases relating to those given below it. Then select from the list the most suitable word / phrase to fill in each of the blanks numbered (5.1) to (5.10) of the text given below.

Write the question number and numbers (5.1) to (5.10) in your answer booklet, and the word / phrase selected by you against the relevant number.

Fashion Emporium Product-wise Profit Analysis

Year	Handbags (Rs. millions)	Shoes (Rs. millions)	Rubber Slippers (Rs. millions)
2017	20.31	24.56	27.02
2018	23.45	25.38	27.36
2019	22.45	24.34	27.45
2020	15.32	18.46	17.21
2021	14.68	16.55	15.18

footwear	least	making	more	on increasing
bad period	total profit	year 2017	high	year 2021

Fashion Emporium is a small business enterprise. **Mr. Piyal Dias**, who is the sole proprietor, started selling bags and (5.1) many years ago. He was not (5.2) any profits until the (5.3) Then he managed to get a very (5.4) profit for the rubber slippers he made. The profit for rubber slippers kept (5.5), but it dropped alarmingly in the (5.6) His business had done well in the year 2018, giving a (5.7) of more than Rs.76 million. Due to the spread of Covid-19, years 2020 and 2021 were a (5.8) for **Mr. Dias**. The handbags he sold seemed to be the (5.9) popular item in his Emporium. Sale of shoes has been much better as it brought in (5.10) profits than handbags.

(10 marks)

Question 06

You are the Human Resource Manager of the company you work for. The annual get-together of the employees is scheduled for the month of August. Due to several reasons including the COVID-19 pandemic this cannot happen. Compose an e-mail to be sent to the Event Manager, **Mr. Rahula Silva** explaining why you cannot have the get-together this year and the need to cancel it. Suggest that the budget / expenses allocated for this event be used for a useful social welfare activity for the community.

You may use suitable e-mail addresses when you compose the e-mail.

(Use about 120 words.)

End of Section B

(10 marks)

SECTION C

(25 marks)

Question 07

- (A) Read the following text and answer the questions given. Write the numbers (7.1) to (7.13) in your answer booklet and your answer against the relevant number.

Being a manager requires a unique set of skills. Being an effective manager requires an even more unique set of skills. He or she has to possess interpersonal skills, technical know-how, time management skills and the ability to mitigate problems. There is no doubt that a manager is also crucial for any team. He or she is responsible for the performance and productivity of the team when working on various types of projects. Here are some tips on how to become an effective manager.

Open Door Policy:

This is a must to become a good manager. An open door policy encourages team members to approach you with problems. It makes the project management process much simpler since team members can comfortably communicate with the manager. Marketing managers should especially employ this policy since there is a lot of creative work and analytical work that go into creating a marketing strategy for a client or product. This policy allows quick communication.

Comfortable Working Space:

An efficient manager will provide a comfortable working space to his team members. Gone are the days when cubicles were the only way an office could be furnished. These days, an open office space punctuated with comfortable sofas and beanbags is the way to go. With a comfortable working space, team members can find a spot that allows them to focus on their work and do it effectively. The open layout is also much more beneficial than having a stuffy office space.

Collaborative Environment:

A team must learn to work closely with one another. For this, a manager should invest in project management software. Such tools allow team members to work on shared tasks without disrupting anyone's schedule. There are online collaborative work spaces that let team members chat, share documents, conduct opinion polls and ask for approval on various matters and also run projects and marketing campaigns. They eliminate the need to shuffle between various tabs and allow members to focus on the task at hand. With easy access to one another, the team will pick up speed and produce the required results.

Appreciation And Motivation:

An effective manager always makes sure his/her team members know how much they are appreciated. This is a great way to boost their confidence and it will motivate them during each project to bring out their best. Remind them that the end result, if successful, will be a team effort where each one of them will have contributed something. Plan team outings to foster team spirit and let them let their hair down once in a while.

Use words from the text to fill the blanks and complete the following paragraph.

Write the question number and numbers (7.1) to (7.9) in your answer booklet, and the word used by you against the relevant number:

A capable and an effective manager should possess a set of (7.1) skills. The ability to solve (7.2) and managing time are two such skills.

An effective manager is responsible for the (7.3) and (7.4) of the project team he is in charge of. A good (7.5) should practice the open door policy which means allowing team (7.6) to come to him or her with their problems .

When creating a marketing strategy managers have to deal with (7.7) and (7.8) work. One advantage of the open door policy is it paves the way for immediate (7.9) (09 marks)

Write the question number and answers to the following questions:

(7.10) What is the best or the most comfortable type of office, recommended for team members to work in? (01 mark)

(7.11) How could an efficient manager provide a collaborative environment to his team members? (01 mark)

(7.12) Write two(02) things that will happen when a manager appreciates his team members? (02 marks)

(7.13) What do the following highlighted words in the text refer to?

(a) **It** (in the second paragraph) (b) **them** (in the last paragraph) (02 marks)

(B) Your friend who works at **Gem and Bart Auditing Firm** has told you that there are vacancies for audit clerks at the firm. He has also told you to send a letter to the Recruiting Officer of the firm requesting an opportunity to meet him:

Write the body of the letter including the following:

- why you are writing the letter.
- mention briefly (name, age, school studied).
- your qualifications.
- special abilities.
- request for a date to meet (mention contact information)
- Use assumed informations.

(Use about 90-100 words.)

(Do not write your own name and personal information.)

(10 marks)

(Total 25 marks)

End of Section C