



**ASSOCIATION OF ACCOUNTING TECHNICIANS
OF SRI LANKA**

CURRICULUM 2020

PILOT PAPER

310 - BUSINESS COMMUNICATION(BC)

A publication of the Education and Training Division

Association of Accounting Technicians of Sri Lanka

310 - Business Communication (BC)

Instructions to Candidates (Please Read Carefully)

Time Allowed:

Writing : 3 Hours

Structure of Question Paper:

- This paper consists of three Sections; Section A, Section B and Section C.
- All the questions of Section A, Section B and Section C should be answered.

Marks:

- Allocation of marks for each section:

| Section | Marks |
|----------------|--------------|
| Section A | 25 |
| Section B | 50 |
| Section C | 25 |
| Total | 100 |

- Marks for each question are shown with the question.
- The pass mark for this paper is 50%.

Answers:

- All answers should be written in the booklet provided, answers written on the question paper will not be considered for marking.
- Begin your answer of each question on a new page.
- All workings should be clearly shown.
- Do not write on the Margins.

Answer Booklets:

- Instructions are shown on the front cover of each answer booklet.

Calculators:

- Candidates may use any calculator except those with the facility for symbolic algebra and differentiation. No programmable calculators are allowed.

1.5 **Manager:** How about his communication skills?

Mr. Silva: He maintains with the clients.

- (1) poor friendship. (2) it peacefully.
- (3) little coordination. (4) good relationships.

1.6 **Manager:** How about his leadership qualities?

Mr. Silva: I think He is liked by everyone.

- (1) he has leadership skills (2) lacks experience
- (3) need some time (4) slows to understand

1.7 **Manager:** What do you think of Ravi Dias? I have noticed him as a hard worker.

Mr. Silva: Yes he is a good worker, but he is new to the job and

- (1) short of confidence. (2) lacks of leadership skills.
- (3) need some time. (4) slow to understand.

1.8 **Manager:** As you know we need to work more efficiently and bring in more new business this quarter.

Mr. Silva: I 'm quite aware of that. It is a priority.

- (1) We made certain it will. (2) There is no doubt you know.
- (3) It is going to be for it. (4) The new project aims at achieving that.

1.9 **Manager:** So then Call Ruwan to the initial project planning session.

- (1) let's give it a try. (2) you look at this.
- (3) think what will be. (4) see how it ends.

1.10 **Mr. Silva:** Alright, let'swith business development in mind.

- (1) turn around. (2) carry out.
(3) move forward. (4) go against.

(10 marks)

(B)

Fill in the blanks marked 1 to 15 in the following paragraph using the words given below. Each word should be used only once.

| | | | | | | | |
|----|--------------|---------|----------|-------|------|---------|-------------|
| If | according to | since | that | while | also | in fact | but |
| So | however | because | although | for | and | in | consequence |

Like music and movies, money has gone digital. Never has it been easier to spend your money (1) you happen to have some. As a result (2) the beginning of this century all over the world, electronic payment systems are changing the way businesses make money.

(3) it is clear that payments made from mobile phones, bring speed and safety to transactions (4) cutting costs for merchants. Mobile payments (5) promote financial inclusion. (6) most of the world's fastest growing enterprises already offer mobile pay options. (7) many businesses continue to underestimate their customers' taste for digital transactions (8) they do not trust the security of mobile payments. (9) they hang on to the belief that cash represents safety. (10) some countries are embracing mobile wallets, adoption is uneven, (11) long-held myths about the benefits of cash persist.

(12) modern day researchers on financing it is unlikely (13) cash will become completely obsolete, (14) it will definitely become far less important in the future than it is today. It is (15) the businesses to decide 'cash or digital transactions'.

(15 marks)

(Total 25 Marks)

End of Section A

Five (05) Compulsory questions**SECTION B**

(Total 50 marks)

Question 02

Identify the correct words to complete the dialogues. Use only one word in each blank. Number (0) is done for you.

Sudath: Hello, Nimal It's nice to see you after a long time.

Nimal: Hello (0) It's nice to see you too.

Adam: Hi. Where are you from?

Rahul: I'm from India. (1) _____ England?

Adam: No. I'm (2) _____ England. I'm from Australia.

Rahul: Oh! Australia. (3) _____ will you be staying here?

Adam: Just for two weeks.

Rasika: What are your plans for the weekend?

Sarala: I hope to stay (4) _____ home _____ read a book.

Rasika: What are you going to read?

Sarala: An interesting novel: Pride and Prejudice.

Rasika: (5) _____ the author of the book?

Sarala Jane Austen wrote it a long time ago.

Shehani: Sorry (6) _____ .Traffic held me up.

Suresh: No you are not late. What would you like to drink? A cup of tea or coffee?

Suresh: I would (7) _____ a _____ tea, please.

Dimuth: Is this your first visit to Sri Lanka?

Jane: Yes indeed. (8) _____ first visit.

Dimuth: I guess you are a journalist.

Jane: Well, (9) _____.

I'm a journalist working for a newspaper and what's your job?

Dimuth: I'm an (10) _____ working for an auditing company.

(10 marks)

Question 03

Study the chart given below.

**Ease of Doing Business
Global Ranking (out of 190 countries)**

| | 2018 | 2019 |
|------------|-------------|-------------|
| Bangladesh | 177 | 176 |
| Bhutan | 76 | 81 |
| India | 100 | 77 |
| Maldives | 136 | 139 |
| Myanmar | 171 | 139 |
| Nepal | 106 | 110 |
| Sri Lanka | 111 | 100 |

Source: Doing business 2018

Prepare a description based on the information provided in the chart. You may add your own comments.

(Use about 150 words)

(10 marks)

Question 04

Read the following text and write correct short answers to the questions given below:

The potential of the tourism industry to become the highest foreign exchange earner in Sri Lanka must be supported by addressing barriers to its further growth. Sri Lanka has positioned itself as one of the best tourist destinations in the region with an annual average growth of tourist arrivals of over 20 % during the post conflict era compared to the low growth of around 1 % during 2000-2009. Further, during the post conflict period, the average daily spending by tourists has increased substantially while average duration of stay has also increased. Despite these recent developments, Sri Lanka has not reached its potential, compared to the other countries in the region, such as Thailand, Singapore and Malaysia. The government has introduced a comprehensive Tourism Strategic Plan (TSP) 2017-2020 identifying issues and policy reforms towards achieving a medium term target of US dollars 7 billion tourist earnings by 2020. However, in order to increase the sustainability of the tourism sector and improve earnings, further enhancements are required.

Sri Lanka has many diverse attractions spread all over the island, but there is no balanced or smooth flow of visitors to them, which disturbs the attractions as well as tourists. Therefore, a coordinated effort is needed among tourist service providers and related organizations to spread out tourist visits over the attractions and time periods. Providing facilities for advance online ticket booking with peak and off peak pricing, online information on crowd pressure, weather conditions and public transport systems would be able to ease the pressure on currently overcrowded attractions, such as Sigiriya, and national parks, such as Horton plains, Yala and Udawalawe. Further, improving public amenities at attractions, increasing accessible time and enabling night time visits, would support the tourism industry. To prevent disturbances to animals as well as tourists and to be more environmental friendly, possibilities could be explored to utilize electric powered vehicles for safaris instead of individual fuel powered noisy safari jeeps. Further, Sri Lanka lacks tourist facilities and attractions that can handle a large number of tourists, such as cable car systems, theme parks, cruises, scenic train rides and coordinated tourism zones.

Source: Central Bank Report

- (a) From the first paragraph find what action has to be taken to reach the highest potential of the tourist industry?
- (b) Write two (02) significant improvements that took place in the tourist industry during the post Conflict era.
- (c) How much of foreign exchange is expected through the tourism industry?
- (d) Who and what can help with the smooth flow of tourists to the diverse attractions in the country?

- (e) Why is it suggested that safari jeeps should be replaced with electric powered vehicles?
- (f) Pick the **sentence** from the text that says, 'for the progress and stability of the tourism industry more reinforcement is needed '.
- (g) Find words from the text which have the same meaning as the following:
- (i) beforehand.
 - (ii) varied.
- (10 marks)**

Question 05

Imagine you are the Secretary of the 'Friends of Nature', a club involved in taking care of the environment. The meeting of all members, scheduled to be held at the end of the month has to be postponed due to several reasons. Prepare a notice to be circulated among members. Include the following in the notice.

- the reasons for the postponement (give two reasons).
- the new date, time and venue.
- a brief statement about the main activity for the day.
- invitation to attend.

(10 marks)

Question 06

You are the Sales Manager of "Fire fight "PVT Ltd. The Purchasing Manager of Walmart Trading Ltd (email address: mart@netmail.com) has expressed his interest in purchasing the fire extinguishers from your company. He has asked for details about the following.

- the brands available
- price range
- delivery and after sale service
- warranty period

Prepare an email to be sent to him thanking him for his interest and giving the information asked for.

(10 marks)

End of Section B

A compulsory question

(25 marks)

SECTION C

Question 07

(A) Samson Enterprises has vacancies for Accounts Assistants. The following are the qualifications asked for:

- G.C.E A/L with a Credit pass for accounting
- AAT partially or fully qualified
- Age 20 - 35 years
- Proficiency in English essential

Prepare a CV to be sent to the Recruiting Officer of Samson Enterprises at First Lane, Nugegoda.

(10 marks)

(B) Imagine that you are the Chief Executive Officer of a pharmaceutical company. Your company has appointed a batch of new sales managers. You are expected to welcome them on their day of enrolling. Prepare the speech you would make. Include the following:

- greet everyone / welcome them
- briefly state why they have been selected
- contributions made by the company to society
- mention their duties / need to work in peace and harmony

(15 marks)

End of Section C



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SUGGESTED ANSWERS

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Objective Test Questions (OTQs)

(Total 25 marks)

SECTION A

Answer to Question 01**(A)**

| | | | |
|-------|---|--------|---|
| (1.1) | 2 | (1.6) | 1 |
| (1.2) | 1 | (1.7) | 2 |
| (1.3) | 2 | (1.8) | 4 |
| (1.4) | 3 | (1.9) | 1 |
| (1.5) | 4 | (1.10) | 3 |

(1 mark each – 10 marks)

(B)

| | | |
|-----------|--------------------|-------------------|
| (1) if | (6) in fact | (11) and |
| (2) since | (7) however | (12) according to |
| (3) so | (8) because | (13) that |
| (4) while | (9) in consequence | (14) but |
| (5) also | (10) although | (15) for |

(01 mark each – 15 marks)

End of Section A

Answer to Question 02

Unit 1 - Conversational skills.

Learning outcomes - Demonstrate confidence in the use of language in varied situations in the real life and work environment.

- (1) Are you from
- (2) not from
- (3) How long
- (4) at (home) and/to
- (5) Who is
- (6) I'm late
- (7) like (a) cup of
- (8) this is my
- (9) Your guess is correct/right
- (10) Audit clerk/Audit assistant (Any appropriate job)

Grammar and spelling of words should be correct.

(1 mark each = 10 marks)

Answer to Question 03

Unit 2 - Reading skills.

Learning outcomes - Interpret diagrams, tables and charts with facts and figures.

The chart gives information about ease of doing business in seven South Asian countries. Their global ranking out of 190 countries in the world is given for the two years 2018 and 2019. Bangladesh has taken the 177th and 176th positions in the two years which clearly indicate that it is not a conducive country to do business. Bhutan seems to be a better South Asian country as it is placed 76th in 2018. However it has come down several notches in 2019 and is placed 81st. India really has improved rising from 100th to the 77th position. Myanmar too shows a considerable improvement reaching up from 171 to 139. It is clear, Sri Lanka has advanced 11 notches taking up the 100th position: a substantial improvement for our country. Maldives and Nepal have gone down in 2019.

It is obvious that Bangladesh needs more reforms to improve ease of doing business. *(150 words)*

(10 Marks)

Answer to Question 04

Unit 2 - Reading skills.

Learning outcomes - Identify discourse markers and linking words that maintain cohesion and coherence of a printed text.

- (a) Addressing barriers to its further growth. **(01 mark)**
- (b) (1) The average daily spending by tourists has increased.
(2) Average duration of stay has also increased. **(02 marks)**
- (c) US dollars 7 billion. **(01 mark)**
- (d) Tourist service providers and related organizations. **(02 marks)**
- (e) To prevent disturbances to animals as well as tourists and to be more environment friendly.
(01 mark)
- (f) However, in order to increase the sustainability of the tourism sector and improve earnings, further enhancements are required. **(02 marks)**
- (g) (1) Advance.
(2) Diverse. **(01 mark)**
- (Total 10 marks)**

Answer to Question 05

Unit 3 - Business writing skills.

Learning outcomes - Explain given situations using the language economically and efficiently in the written form.

NOTICE

Friends of Nature Club

All members

The meeting scheduled for the end of this month
has to be **postponed** due to
damages to the venue from torrential rains and delay
in allocation of funds for the environmental activities.

The new schedule for the meeting: 3rd March

From 3.30 p.m to 6.30 p.m

at the City Hall, Kotte

Aim: Discuss plans for 2020

All Are Cordially Invited

Content : **4 marks**

Language : **4 marks**

Style of writing (suitable for a notice) : **2 marks**

(Total 10 marks)

Answer to Question 06

Unit 3 - Business writing skills.

Learning outcomes - Prepare business documents with clarity and accuracy using modern formats.

From: firefight@gmail.com

To: mart@netmail.com

Subject: Fire extinguishers

Dear sir/ madam,

Thank you for your interest in our fire extinguishers. Our brand is a world renowned 'quick fix'. It is available in our showrooms right now. The price range is from Rs. 20,000 – Rs 35,000. We have a provision for delivery and after sale services at a discount. The warranty period is for 5 years. For any further clarification please feel free to email me or visit one of our showrooms.

Thank you.

Content : 04 marks

Language : 04 marks

Organization : 02 marks

(10 Marks)

End of Section B

Answer to Question 07

Unit 5 - Business presentation skills.

Unit 6 - Job interview skills.

- Learning outcomes
- Prepare professional CVs and attractive covering letters for job applications.
 - Demonstrate confidence in the use of language in given situations with clarity, relevance and objectivity for better understanding.

(A)

CURRICULUM VITAE

Personal information:

- Name** : Jeewa Perera
Age : 23 years
Date of Birth : 25.01.1997
T.P. : 071 4325 765
Address : No.325/2, Main street , Matara.
E-mail : jeeva@gmail.com
School Attended : Ranmal College, Matara
Extra-curricular Activities : Leader of the scrabble team and captain of school debating team

Educational Qualifications:

| Year | G.C.E. (A/Level) | Grade |
|------|------------------|-------|
| 2015 | Accountancy | C |
| | Commerce | C |
| | Economics | S |

Successfully completed AAT Foundation Level Examination

Proficiency in English:

Followed a Basic English Course at the Open University, Nawala

Following a professional English Course at the University of Ruhuna: 2019 to date

Experience: Worked as a trainee clerk at MKG Traders, Galle

Duties: Keeping sales records and word processing

Names of Referees: Mr.Chinthaka Perera, Accountant, MKG Traders, T.P 091 3462345

Mrs. Nadeeka Hewage, Principal, Ranmal Vidyalaya, Matara. T.P 091 3339876

Date: - 28/02/2020

Signature

(10 Marks)

(B)

Good morning ladies and gentlemen!

It is my pleasure to welcome you all today.

It is a great day for you and for me your CEO. I hope you know why we want you. It is my privilege to disclose to you the fact that you are a promising group of managers. We have no doubt you will give your best to this company and make it achieve its vision and mission. Your capabilities have been exhibited through your entire life span: doing well at school and at other institutes. I must also explain to you how much this company has contributed to the society so far. Our profits are shared with the employees and the society at large. I'm proud to say that many of the remote areas in our country are cared by us. Providing a roof to homeless comes first in our list. You will be handling a part of this project too. Your work as sales managers is not only to see that our products are sold promptly, but also to be a peaceful and a useful group. 'Sharing and Caring' and working in harmony is our motto.

I wish you all the best. May you be able to enjoy your work.

(200 words)

Content : **05 marks**
Language : **07 marks**
Organizing : **03 marks**

(15 marks)

(Total 25 Marks)

End of Section C