



Association of Accounting Technicians of Sri Lanka

**Talent (Skills) Capstone
Examination January 2019**

**Questions and Suggested Answers
Subject No : SS1**

**EFFECTIVE COMMUNICATION SKILLS
(ECS)**

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THE ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA
EDUCATION AND TRAINING DIVISION

Talent (Skills) Capstone - Examination January 2019
(SS1) Effective Communication Skills

SUGGESTED ANSWERS

SECTION – A

Three (03) compulsory questions
(Total 30 marks)

Suggested Answers to Question One:

Chapter 03 - Grammar

Question No.	Correct Option	Question No.	Correct Option
1.1	(4)	1.6	(1)
1.2	(2)	1.7	(2)
1.3	(3)	1.8	(1)
1.4	(3)	1.9	(4)
1.5	(2)	1.10	(1)

(10 marks)

Suggested Answers to Question Two:

Chapter 02 - Understanding a Text

Question No.	Option
2.1	as
2.2	but
2.3	such as
2.4	and
2.5	this way
2.6	moreover
2.7	although
2.8	for instance
2.9	since
2.10	however

(10 marks)

Suggested Answer to Question Three:

Chapter 02 - Understanding a Text
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Question No.	Option
3.1	understanding
3.2	communication
3.3	confidentiality
3.4	requirements
3.5	performance
3.6	users
3.7	investors
3.8	decision
3.09	obviously
3.10	equally

(10 marks)
(Total 30 marks)

End of Section A

**Three (03) compulsory questions
(Total 40 marks)**

Suggested Answers to Question Four:

Chapter 02 - Understanding a Text

Question No.	Option
4.1	(D)
4.2	(B)
4.2	(C)
4.4	(F)
4.5	(E)

(10 marks)

Suggested Answers to Question Five:

Chapter 02 - Understanding a Text

Question No.		
5.1	(a) employment	(b) management
5.2	(a) recruiting	(b) monitoring
5.3	(a) input	(b) employees
5.4	(a) remunerations	(b) cost
5.5	(a) crucial	(b) function

(10 marks)

(Speciman) Suggested Answers to Question Six:

Chapter 04 - Business writing

- (A) The Bar Chart given in the question depicts by Region and Gender the workforce of Smart Apparals (Pvt) Ltd, a company in the private sector. There is a Head Office and there are four regions. The location of the Head Office is not stated. The regions are at Badulla, Kalutara, Matara and Galle and those have been listed above in the order of the strength of the workforce. The total number in the workforce amounts to 5,534, consisting of 2,604 males and 2,930 females. In the Badulla and Kalutara regions the female workforce more than the males. The most number of employees are lodged in the Badulla region. Being a company involved in the apparels industry more females appear to have sound employment.

(120 words)

(10 marks)

(B)

Chapter 04 - Business writing

(Speciman) Suggested Notice

NOTICE

**Ruhunu Products (Pvt) Ltd
Dealers - Home Products - Southern Region**

CHANGE OF ADDRESS OF HEAD OFFICE

This is to inform all concerned clients, customers and the general public that the Head Office of the above named company located at **No. 99, QUARRY ROAD, GALLE** at present will be shifted to **No. 22, SAMUDRASANNA ROAD, GALLE** with effect from **01st MARCH 2019**.

The reasons for this relocation are:

Providing more space and facilities and easy accessibility to the company by customers and improving company operations.

The new premise is located in a three storey building adjoining the Galle Tower building in close proximity to the turn off to the Southern Highway from the Galle Road.

The management of the company is hopeful that it can serve all producers of home products in the Southern region as well as customers better and look forward towards a lucrative market in conjunction with the developing tourist trade.

Bheema and Ghasha are available on Telephone xxx xxxxxxxx Fax xxx xxxxxxxx and Email xxxxxxxxxxxx to brief inquiries on further information from 9.00 am to 6.00 pm weekdays.

L. Bhumiputra
General Manager
RP (Pvt) Ltd

(10 marks)

End of Section B

**Two (02) compulsory questions
(Total 30 marks)**

Suggested (Speciman) Email in Answer to Question Seven:

Chapter 04 - Business writing

From : M. Viraj, Manager, J Super Market <viraj@jsuper.lk>
Sent : Thursday, January 21, 2019 - 12.45 pm
To : isuru@jsupergmail.com jsupers@yahoo.com
CC : Managing Director V. Alasa, Marketing Mgr. @jsuper.gmail.com
Subject : **Solution to meet staff shortage during peak hours.**

Dear Sir,

As agreed at the discussion on 15.01.2019, my proposals to overcome lack of company staff during peak hours are forwarded herewith for consideration. I would prefer to develop my own suggestions drawing partly from motivating employees.

According to the recent study, peak hours in our business have been identified as approx. 2 hours from 11.30 am to 1.30 pm and 2 hours from 4.30 pm to 6.30 pm on weekdays and all shopping hours on weekends.

No proper time table has been approval for lunch and tea breaks. I suggest introduction of proper time tables ensuring presence of staff in the work place and strict compliance of specific times by all staff. Alternative arrangements for absentees should also be proplanned. If shortage of staff is noted for implementation the HRM Division should be advised. These time schedules should be periodically reviewed and any shortcomings duly corrected.

This proposal should be linked with motivating employees to co-operate ensuring higher bonuses at the end of the year when sales targets have been achieved. Reasonable, achievable targets should be set.

A draft schedule is attached to illustrate this suggestion.

M. Viraj
Manager
J. Super Market

(15 marks)

Suggested (Speciman) description in answer to Question Eight:

Chapter 04 - Business writing

The Board of Directors

Sampath and Lal Designs (Pvt) Ltd

Dear Sir,

Income Statements 2017/18

Comparison of the given Income Statements of the company for the years ended 31st March 2017 and 2018 show an increase of sales by 86% for the year ended 31st March 2018. The increase in gross profit has been 51%.

A drastic decline of 65% is seen in the investment income for the year ended 31st March 2018.

Analysis of Expenses indicate that Distribution Expenses have doubled during the year ended 31st March 2018, whereas Administration Expenses and Finance Expenses have more or less remained without much fluctuations.

Profit before, as well as after tax for the year ended 31st March 2018 have nearly doubled, although the profit of Rs. 400,000/- from the disposal of machinery cannot be treated as a profit generated from the normal course of business.

The information available in the income statements above is not sufficient to form an opinion about the state of affairs of the company. Other statements such as cash flows, balance sheet etc... would be necessary for that purpose.

Director (Finance)

(15 marks)
(Total 30 marks)

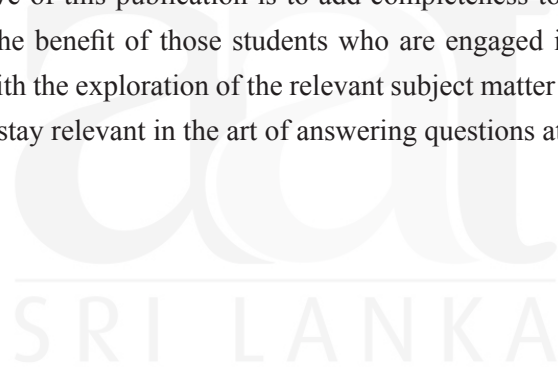
End of Section C

Notice :

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These should be understood as Suggested Answers to question set at AAT Examinations and should not be construed as the “Only” answers, or, for that matter even as “Model Answers”.

The fundamental objective of this publication is to add completeness to its series of study texts, designed especially for the benefit of those students who are engaged in self-studies. These are intended to assist them with the exploration of the relevant subject matter and further enhance their understanding as well as stay relevant in the art of answering questions at examination level.



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