



ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

TALENT (SKILLS) CAPSTONE - JULY 2016

(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.

23-07-2016
Morning
[8.45 – 12.00]

No. of Pages : 10
No. of Questions : 08

SECTION A

Three (03) compulsory questions
(Total 30 marks)

Question 01

Select the **most suitable phrase** to fill in the blank in question No. **1.1** to **1.10**. Write the **number** of the selected answer (phrase) in your answer booklet with the **number** assigned to the question.

1.1 *Salesman* : Good morning Sir, How may I help you?

Customer : Good morning, a mobile phone.

- (1) I would like to buy (2) How do you sell
(3) Can I see closely (4) I have to look into

1.2 *Receptionist* : Sir, Is your name Kamal Perera?

Visitor :

- (1) It is not me here. (2) Want to try again.
(3) Its Kamal Dias. (4) No. I'm Amal Perera.

1.3 *Client* : I have an appointment with the Director. Can I see him now?

Secretary : Yes indeed Sir,

- (1) Give me the name. (2) Please take a seat.
(3) He is so busy now. (4) You want to meet now.

1.4 Clerk : Madam, do you need any help?

Lady : Thank you.

- | | |
|-----------------------|----------------------|
| (1) It's fine for me. | (2) I can manage. |
| (3) I haven't a clue. | (4) Let's see later. |

1.5 Manager : Do you have any experience in marketing?

Employee : but, I'm ready to learn.

- | | |
|-----------------------|---------------------|
| (1) Not much sir | (2) Yes quite a lot |
| (3) I cannot tell sir | (4) You ask me why |

1.6 Customer : Can I pay my bill here?

Cashier :

- | | |
|---------------------------|-----------------------------------|
| (1) How much is the bill? | (2) Please go to the cashier. |
| (3) What have you bought? | (4) Yes, give me a second please. |

1.7 Chamila : Why did Samangi leave the company?

Gimhan : I

- | | |
|---------------------|---------------------------|
| (1) have my doubts. | (2) wonder why she did. |
| (3) have no idea. | (4) won't find out later. |

1.8 Dinuka : Are you busy at the moment?

Ravi :

- | | |
|-----------------------------|------------------------|
| (1) Yes, not much. | (2) No, not really. |
| (3) Just a little too busy. | (4) It doesn't matter. |

1.9 Sumudu : Where can we meet for lunch?

Amila :

- | | |
|-------------------------------|---------------------------|
| (1) I'm not thinking of it. | (2) Let's tell you later. |
| (3) It's up to you to decide. | (4) It's not important. |

1.10 Director : These letters should be posted today.

Assistant : Sir.

- | | |
|----------------------|------------------|
| (1) Sure, I'll do it | (2) I don't know |
| (3) Never you mind | (4) No. I do it |

(10 marks)

Question 02

Select the **most suitable word or phrase** out of (1) to (4) to fill the blank in question No. **2.1** to **2.10**. Write the **number** of the selected answer in your answer booklet with the **number** assigned to the question:

2.1 They are the two executives to the new policies.

- | | |
|-----------------|---------------------|
| (1) who opposed | (2) who opposes |
| (3) they agreed | (4) which disagreed |

2.2 The Managing Director wanted me to on his budget proposal.

- | | |
|------------------------|-----------------------|
| (1) tell the decision | (2) convey an answer |
| (3) express my opinion | (4) react to whatever |

2.3 We will need more office space ten data entry operators.

- | | |
|----------------------------|-----------------------------|
| (1) when we were to employ | (2) while we plan to take |
| (3) before we take away | (4) if we decide to recruit |

2.4 He created problems relating to our tenders.

- | | |
|-------------------------|----------------------------|
| (1) in the negotiations | (2) at conferencing too |
| (3) on the consensus | (4) not working peacefully |

2.5 The management for a salary revision.

- | | |
|------------------------------|-------------------------------|
| (1) is to think of the offer | (2) will consider the request |
| (3) will consider to look | (4) feels too concerned |

2.6 The consultant pointed out the the wastage of paper.

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|---------------------------|--------------------------|
| (1) need to stop | (2) want to end |
| (3) principle to continue | (4) saving of expense in |

2.7 The board has decided to in Hambantota.

- | | |
|-------------------------|---------------------------|
| (1) increase the branch | (2) reduce the percentage |
| (3) open another branch | (4) execute the purchase |

2.8 Our office stationery supplier in the region.

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|-----------------|----------------------|
| (1) was best | (2) weren't the best |
| (3) is the best | (4) has being best |

2.9 According to his research, people new surroundings.

- | | |
|--------------------------|--------------------------|
| (1) are more creative in | (2) tends to be lazy in |
| (3) won't to do work at | (4) admits to working at |

2.10, we will need the cooperation of everyone in the office.

- | | | |
|----------------------------|--------------------------|------------|
| (1) In getting to our goal | (2) Reaching to our goal | |
| (3) For our goal to reach | (4) To reach our goal | (10 marks) |

Question 03

The blank in each of the following sentences has to be completed by converting the verb given within brackets into the **correct form of the verb**, using more than one word, if necessary. **Write the correct form of the verb** in your answer booklet with the **number** assigned to the sentence:

- (1) The workers kept on (*demand*) the dismissal of the manager last week.
- (2) The player (*fine*) for using coarse language during the match.
- (3) The secretary (*draft*) the letter since morning.
- (4) He (*dismiss*) from service, as his attendance was irregular.
- (5) I (*use*) to work as a salesman after leaving school.
- (6) The applicant (*select*) as he was found to be the most suitable for the job.
- (7) "Let's fight against corruption" the minister said (*address*) the crowd.
- (8) Would you mind (*send*) the fax today?
- (9) As the seminar (*continue*) for a very long time, many participants were bored.
- (10) How much money have you (*receive*) ? (10 marks)

SECTION B

Three (03) compulsory questions

(Total 40 marks)

Question 04

- (A) Question numbers 4.1 to 4.10 below are based on the information given in the following text. Select the correct answers to fill the blank in each question, out of those given from (1) to (4). Write the **number** of the selected answer in your answer booklet with the **number** assigned to the question:

Text

*It has come to light that accounting scandals have become a regular occurrence in the world's business landscape and it has been predicted that it will most likely continue throughout the years to come. Humanity is in an unsatisfied state, and so human beings **strive** for greater success regardless of ethics. It has become a part of human nature to crave for money, and as long as this remains true, greed will find nourishment in the business world. Since accounting is the basis of all financial reporting, a corporate scandal in **this area** is generally referred to as accounting fraud, which with the help of the media, becomes an accounting scandal.*

*'Cooking the books', as it was commonly known, was considered a white-collar crime when detected. For the most part, any such activity was lightly, if at all, punished. In the present day business world, messing with results has much more serious consequences. Hundreds of millions, even billions of dollars of market capitalization and shareholder value evaporate, as large companies are forced to re-state their financial results long after **they** have been publicly announced. When fraud is detected shareholder suits, fines, legal fees and cash settlements eat up millions and billions more, which can sometimes lead to lives being ruined. Today, guilty executives now serve time for their tampering; this includes CEOs, CFOs, Corporate Lawyers, Senior Managers and sometimes, a wayward auditor.*

One of the most notorious examples of accounting fraud in recent times involved Cendant Corporation. A few years ago, this New York City based marketing and franchising company, admitted to using irregular accounting practices to inflate earnings by as much as 500 million dollars over a three year time span. When the scandal was made public, the company lost several billions in market value in a single day. Company executives quickly became scared, nervous, and distressed and tried to put the blame on others.

4.1 In the business world the greed of human beings sometimes leads to

- | | |
|-------------------------|-------------------------|
| (1) fraudulent acts | (2) less and less greed |
| (3) regular occurrences | (4) media interference |

4.2 An ending to accounting scandals

- (1) is highly predictable.
- (2) can take many years.
- (3) will happen soon.
- (4) is not predictable.

4.3 In the past “cooking the books” was considered as a misdeed

- (1) by the white collared
- (2) only for a short while
- (3) but was dealt with lightly
- (4) and was dealt with severely

4.4 One serious consequence of “messing with results” today is that

- (1) it can lead to ruin.
- (2) many things might evaporate.
- (3) people may lose heart.
- (4) new results can be shown.

4.5 “Serve time for their tampering” means to

- (1) work harder.
- (2) be in prison.
- (3) correct the mess.
- (4) regret tampering.

4.6 The Cendant Corporation’s irregular practices were intended to

- (1) prevent a fraud.
- (2) inflate earnings.
- (3) lose millions.
- (4) make a scandal.

4.7 The best title for this text is

- (1) Scandalous CEOs.
- (2) Human Ethics.
- (3) Unethical Corporations.
- (4) Accounting Scandals.

4.8 The word **strive** in paragraph one, line four means to

- (1) make a great effort.
- (2) long for something.
- (3) crave for money.
- (4) value success.

4.9 The two words **this area** in paragraph one line seven, refers to

- (1) the world.
- (2) corporations.
- (3) accounting.
- (4) the media.

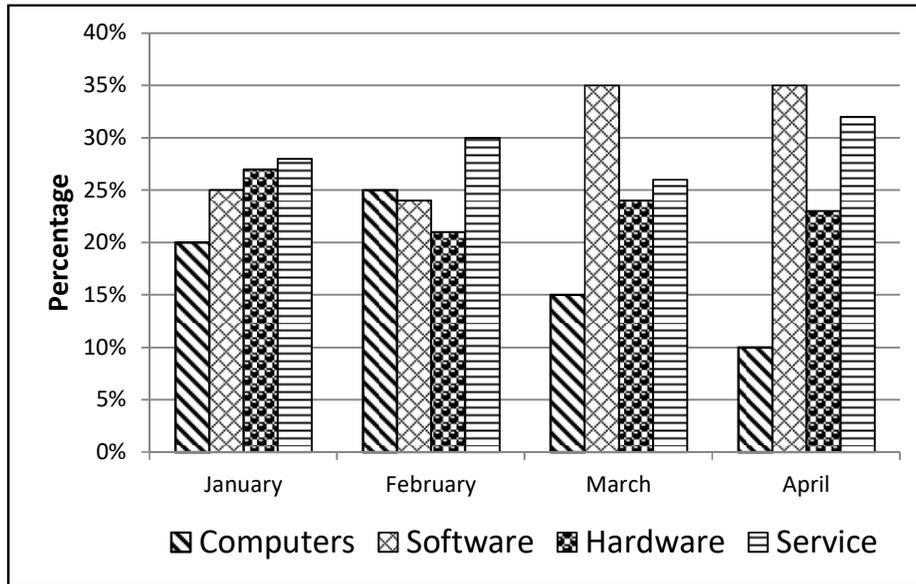
4.10 The word **they** in paragraph two, line six refers to

- (1) large companies.
- (2) shareholder suits.
- (3) financial results.
- (4) fraudulent acts.

(10 marks)

- (B) Study the bar chart given below. Complete the paragraph that describes the bar chart, selecting the most suitable **word or phrase** out of the four given within brackets for the blanks numbered (1) to (10). Write numbers (1) to (10) in your answer booklet and the selected **word or phrase** for each number, with the question number.

Sales Percentages, AmaZer Computer (Pvt) Ltd.



The bar chart gives us an idea about the (1) (performance, activities, profits, revenue) of the company for the (2) (first, second, third, fourth) four months of the year.

The sale of computers has (3) (increased, declined, stagnated, soared) during the given period. On the other hand the service sector has (4) (picked up, fell back, depreciated, decreased) towards the latter part .

The best sales for hardware items were in (5) (January, February, March, April) and the (6) (less, least, most , more) were in February.

The (7) (minimum, maximum, greatest, highest) number of computers was sold in (8) (January, February, March, April) when the service sector reached the highest percentage.

The 'sales percentage' for (9) (software, service, computer, hardware) remained same (10) (right through out, during the last two months, during the last three months, during the four months) of the period considered. The company seems to be doing very well with the service sector.

(10 marks)

(Total 20 marks)

Question 05

- (A) *The following is an announcement made at the annual conference of the institute in which you are a member. Your friend Rasika who is also a member could not attend the conference. The note below has been prepared to communicate the contents of the announcement to him. But some words / phrases, marked (1) to (5) have to be inserted. Write the appropriate word or phrase for numbers (1) to (5) in your answer booklet with the number assigned to the question.*

Announcement

CAP SL invites you to attend a fund raising event on August 4th at its recreation center. The Blue Band will provide entertainment and the event will include dancing and singing contests. Admission fee is only Rs.100/- to be paid at the entrance. All funds will go to the Children's home at Borella, a charitable institution.

Come join us. Bring your family.

For more information visit our website at www.capsl.com.

Note

20.07.2016

Dear Rasika,

I am sending this note to brief you regarding a worthwhile announcement because you could not attend the Annual Conference. There will be a (1) event organized by (2) on August 4th. It will be held at the (3) of the institute. It costs only (4) and the event is meant for a charitable cause to assist a children's home in Borella. Dancing and singing contests will be there. Being a good singer, you may take part in the singing (5) too.

I hope you will come.

Wasantha

(05 marks)

- (B) *Of the following three sets of sentences select the sentence which is **grammatically correct**. Write the letter (a), (b) or (c) assigned to the sentence selected by you as grammatically correct in your answer booklet with the number assigned to the question (it is not necessary to write the correct sentence).*

- (1) (a) The contractor completed the project on time.
(b) The contractor will have completed the project in time.
(c) The contractor has to have completed the project on time.

- (2) (a) We are banking on our manager to put forth his best effort.
(b) We are depending on our manager to put forth his best effort.
(c) We are banking on our manager to put out his best effort.
- (3) (a) I guess that the error was caused in carelessness.
(b) I suppose that the error was by carelessness.
(c) I am certain that the error was due to carelessness.
- (4) (a) The new systems analyst is doing real good.
(b) The new system analyst is doing very good.
(c) The new systems analyst is doing very well.
- (5) (a) Those kind of people are only interested in profit.
(b) That kind of persons only interested in profit.
(c) That kind of person is interested only in profit.

(05 marks)

(Total 10 marks)

Question 06

As the secretary of the Recreation Club, it is your duty to welcome the guest speaker, an award winning entrepreneur Mr. Prasanna Liyanage to your club's annual get-together, 2016. He will speak on the theme "Finding a New Road to Success". Write a short speech you would deliver to welcome him and introduce him at the get-together audience.

Use about 100 words.

Include the following matters among others in your speech:

- Greet the audience.
- Introduce the speaker (briefly mention how he has achieved success in the world of business, his line of business).
- Awards won.
- Invite the speaker to deliver his speech.

(10 marks)

End of Section B

SECTION C

Two (02) compulsory questions

(30 marks)

Question 07

Select any **one** of the following situations and **write a notice / paragraph** as indicated: Use about 150 words.

- (A) You work as the Accountant of a company. The expenditure for electricity has gone up drastically in your company. The management has decided to introduce new policies and procedures to control this by controlling the use of fans and air conditioners. Write a notice to convey this situation and the newly introduced policies and procedures to all staff members. Include the necessary details / imaginary statistical information.
- (B) At a monthly staff meeting, you are expected to present some accounting facts and figures of your company. Write a descriptive paragraph to be presented to all staff members.

Include (imaginary) statistics on the following areas, among others:

revenue, gross profit on sales, operating expenses, income before tax, net income and any other accounting facts and figures that should be included.

(15 marks)

Question 08

- (A) You have applied for the post of Trainee Accounts Executive at **Ceylan (Pvt) Ltd.** You are required to write a covering letter to be attached with your CV. Include information about your special skills and request a favorable reply.

Use about 50 - 60 words.

(05 marks)

- (B) Imagine that you are **Saman Dias**, Warehouse Manager of **ICF PLC**. You have received the following fax message. Write a reply responding to the questions asked, and giving the necessary information.

Use about 100 words.

Handy and Sons
23, 1st Lane,
Colombo 4.

Tel. (011) 257744 Fax: 0112576789

Fax Message

To : Saman Dias - Warehouse Manager
Company : ICF PLC Fax No. 011 675438
From : Ravi De Silva - Sales Manager
Date : 12.07.2016
Goods ordered : Ref. MT.25

We have not received the goods ordered. Please inform whether you have any problem in sending the goods on time, and when you can dispatch the goods to our warehouse. We would like to have your assurance on this matter.

Awaiting a quick response.

(10 marks)

(Total 15 marks)

End of Section C