



**ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA**

**TALENT SUBJECT - JANUARY 2021**

**(310) BUSINESS COMMUNICATION**

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

13-03-2021  
Morning  
[9.00 – 12.00]

- (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.*

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

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**SECTION A**

(Total 25 marks)

**Question 01**

- (A)** This question relates to a discussion between 2 members of an institute. In order to make it meaningful, you are required to select the most appropriate sentence out of the four (4) sentences given, to fill in the blank in each of the parts of the questions numbers **(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 sentence (as the answer) in your answer booklet against the number assigned to the part of the question:

- (1.1) **Suraji** : Hello **Mahen**, can we discuss about the programme for the coming event?

**Mahen** : Yes, of course. This anniversary of our institute has to be celebrated in a grand way. .... .

- (1) I have doubts whether you are there.
- (2) I am sure you totally agree with me.
- (3) I'm not thinking of what you would say.
- (4) I guess I'm not too extravagant.

(1.2) **Suraji** : Well, you are right I 'm with you. Now tell me, are you ready with a plan?  
After all, you are the event planner!

**Mahen** : I have a rough sketch here. .... see what you think.

- (1) I need your valuable comments
- (2) It has to be revised afterwards
- (3) We have to go through it and
- (4) Let me advise you with this to

(1.3) **Suraji** : Hey, you are planning to hire a band to play music. I don't think it's a good idea.

**Mahen** : Why not? It will be an enjoyable event and it will uplift the mood.  
By the way, .....

- (1) it is said that music is good.
- (2) it is just the need of the hour.
- (3) everybody I know loves music.
- (4) I am aware that you do not like music much.

(1.4) **Suraji** : It's not that I hate music. The band will cost a lot of money and some of the invitees may.....

- (1) want it to be only a musical evening.
- (2) not like the noisy pop songs of a band.
- (3) look forward to a merry time only.
- (4) give anything to dance till dawn.

(1.5) **Mahen** : ..... This band I'm planning to hire plays pretty good music.  
I'm sure everyone will find it entertaining.

- (1) That's not always true my dear.
- (2) You may be right now **Suraji**.
- (3) You have to be on the lookout.
- (4) Is that how you always protest.

(1.6) **Suraji** : Let's stop arguing. ....  
What about the souvenir we are giving all the invitees?

- (1) The band is yours to keep.
- (2) We will find a good way.
- (3) Do you expect me to say "okay" for everything.
- (4) There is plenty of time to do things.

(1.7) **Mahen** : I am thinking of gifting a ceramic mug depicting our institute logo.  
What do you say?

**Suraji** : I couldn't agree with you more. .... . How about printing a famous quote too on the mugs.

- (1) Let me also say this to you.
- (2) Can I add something here?
- (3) Can't we start on it now itself.
- (4) What would you say now?

(1.8) **Mahen** : ..... . I know you have a good collection of such quotes.  
What do you suggest?

- (1) I couldn't care less.
- (2) No doubt about it.
- (3) Let's move on now.
- (4) It's a fantastic idea.

(1.9) **Suraji** : This is ..... . "What is beautiful is good and who is good will soon be beautiful".

- (1) what a famous person said.
- (2) once upon a time example.
- (3) that saying he said one day.
- (4) not my favourite quote.

(1.10) **Mahen** : I like it very much. The saying is meaningful, but we .....

- (1) must get the opinion of others.
- (2) should handle the others too.
- (3) can't be too positive here.
- (4) have to wait for a decision.

**Suraji** : Alright, let's meet again tomorrow and finalize matters.

**Mahen** : Bye **Suraji**.

(10 marks)

(B) Select from the following table the most **suitable word** to fill in each of the blanks numbered **(1.11)** to **(1.25)** in the short extract shown below from an annual report of a company:

at	abroad	beyond	by	during	for	in	of
on	out	thereby	through	to	with	without	

Write the question numbers **(1.11)** to **(1.25)** in your answer booklet, and the word selected by you against the relevant number. Use a word only once.

Well-being of employees has always been a key priority for our company. Our corporate values embody the welfare of our employees. We continue **(1.11)** ..... maintain a robust event calendar to foster employee engagement, coupled **(1.12)** ..... training and development, leisure and entertainment activities. **(1.13)** ..... our company we believe **(1.14)** ..... creating an environment where our employees can align their efforts with the company’s vision to deliver its promise to customers and **(1.15)** ..... enhancing shareholder value. Therefore, we strive to provide a conducive environment **(1.16)** ..... our employees where they can find the opportunity to realize their potential for personal and professional growth.

Our efforts are based **(1.17)** ..... several key pillars. One is the competitive remuneration. We provide market competitive rewards **(1.18)** ..... flexible and fair compensation and ‘benefit programmes’ designed to attract and retain employees. We ensure that salaries are determined regardless **(1.19)** ..... gender. We also grant annual increases and cost of living allowances. Going **(1.20)** ..... this we also reward staff for good governance. We encourage our staff **(1.21)** ..... providing them with equal opportunities to move **(1.22)** ..... of their work areas and experience the state of the art. **(1.23)** ..... the third quarter of 2019, some employees won scholarships to study **(1.24)** ..... These opportunities are given to all employees **(1.25)** ..... exception. There is assurance that all these lead to the success of our company.

(15 marks)  
(Total 25 marks)

## **SECTION B**

(Total 50 marks)

### **Question 02**

You are required to complete the given dialogues. Use only one word in each blank.

Number **(0)** below is done for you as an example.

**(0) Jayanath** : Hello. How are you?

**Rasika** : Can you tell me about the “English for Accountancy” course you are following?

Write the question number and sub numbers **(2.1)** to **(2.10)** in your answer booklet and your answers against each number.

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(a) **Jayanath** : Sure, what **(2.1)** \_\_\_\_\_ know?

**Rasika** : Well, what is the duration of the course and course fee?

**Jayanath** : The course **(2.2)** \_\_\_\_\_ March and **(2.3)** \_\_\_\_\_ June, and we **(2.4)** \_\_\_\_\_ Rs.6,000/- as course fee.

**Rasika** : Will I be able to develop my speaking **(2.5)** \_\_\_\_\_ the course?

**Jayanath** : The aim of the course is to develop skills. You can become a fluent speaker.

**Rasika** : Thank you **Jayanath**. I hope **(2.6)** \_\_\_\_\_ course.

**Jayanath** : See you there soon.

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(b) **Suresh** : **Devmini**, Please put on your seat belt.

**Devmini** : It's so uncomfortable. I prefer to travel **(2.7)** \_\_\_\_\_ belt.

**Suresh** : Oh, no you can't. **(2.8)** \_\_\_\_\_ please. It is for your protection.

**Devmini** : There aren't any vehicles **(2.9)** \_\_\_\_\_ road. We are safe.

**Suresh** : If you don't wear **(2.10)** \_\_\_\_\_ be fined for violating the law.

**Devmini** : Alright. Look I put it on. Stop worrying.

**Suresh** : Good . Thanks. (10 marks)

### Question 03

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

Sri Lanka's merchandise export strategy needs to be revolutionized by diversifying to the export of medium to high technology products such as machinery and equipment, electronics, vehicles and pharmaceuticals, and value added mineral products, from the traditional low technology products such as garments and tea. Vietnam, a well-known achiever in Asia, diversified its exports from agriculture and natural resources based products to apparel in the early 1990s and then to electronics in the late 2000s, and thus stands among the leading exporters in the global production network today. Sri Lanka should also look beyond its traditional export markets. Exports to the West have accounted for over half of its total exports, supported by preferential access to some extent. While GSP and GSP+ programmes have supported Sri Lanka in boosting its exports in the past, such benefits are short-lived, and will not be available for an upper middle income economy. Therefore, Sri Lanka should gradually shift its focus towards exporting to emerging Asia and other non-traditional markets.

In addition to the diversification of merchandise exports, Sri Lanka needs to focus on further improving services exports. In addition to the already earmarked services sectors such as tourism and IT-BPO, measures should also be taken to improve exports of other important services such as logistics and financial services. The Colombo Commercial and Financial Hub, once ready for operation, would enable Sri Lanka to earn additional foreign exchange through the export of these services. Sri Lanka needs to form strategic economic partnerships with other nations, particularly the regional countries, to promote its exports and maximize benefits from the movement of capital and human resources. Sri Lanka could, yet again, learn from the experience of Vietnam, which rose to become a leading emerging Asian economy driven by export growth. Since 1995, Vietnam has actively signed multiple Free Trade Agreements (FTAs), which resulted in the lowering of tariffs on Vietnamese exports, thereby paving way for the expansion of its exports sector as well as its economy. While taking measures to reap the most from the existing FTAs, measures should be taken to establish new trade pacts with other trading giants while preserving the country's sovereignty and independence.

**(3.1)** Identify from the text a major traditional export item of Sri Lanka. (01 mark)

**(3.2)** Why should Sri Lanka focus on exporting to non-traditional markets? (02 marks)

**(3.3)** In addition to merchandise exports what other exports should Sri Lanka focus on? (02 marks)

**(3.4)** What is the extent of Sri Lankan exports to the west and what has supported it? (01 mark)

**(3.5)** What action should Sri Lanka take to promote exports to get maximum benefits? (02 marks)

**(3.6)** How did FTAs become beneficial to Vietnam? (02 marks)

(Total 10 marks)

#### Question 04

Assume that you have completed a course at the AAT Sri Lanka, and you wish to apply for a trainee audit clerk position at **ABC (Pvt) Ltd.**, a company situated at No.34, Samagi Mawatha, Pelawatte. You intend to mention the name of your school principal as one of the referees. Write a letter to him/her making a kind request for a letter of reference.

Include the following in your letter:

- Briefly introduce yourself.
- Say why you are writing the letter.
- Mention how long you attended the school.
- State your achievements (academic and extra-curricular)
- Attach copies of testimonies you received referring to your personal qualities.
- Contact information.
- State that you could call over for the letter.

*(The body of the letter should contain about 130 - 150 words)*

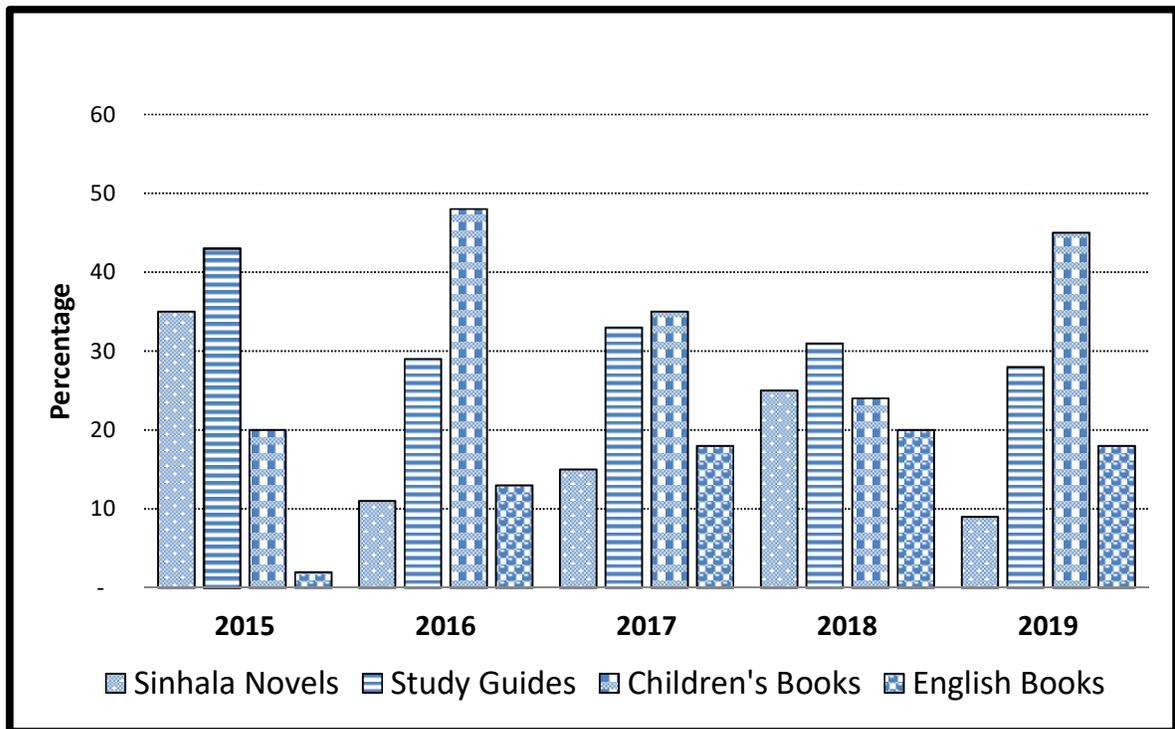
(10 marks)

## Question 05

Study the following bar chart and the list of items appearing in the table given below. Then select from the list in the table 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 numbers (5.1) to (5.10) in your answer booklet and the word / phrase selected by you against the relevant number.

**KTG Book Shop**  
**Profits from Sale of Books 2015 - 2019**



children's books	study guides	forty percent	data	highest
steadily increased	Sinhala novels	dropped slightly	lowest	profit obtained

The bar chart gives some (5.1) ..... about KTG Book Shop's percentages of (5.2) ..... by selling four categories of books for five years. The sale of (5.3) ..... seems to have brought the (5.4) ..... profit in the year 2015. The sale of (5.5) ..... took the 'second highest profit earner' place in the same year. Profit from (5.6) ..... rose from twenty percent to more than (5.7) ..... in the year 2019. English books brought the (5.8) ..... profit in the year 2015, but it has (5.9) ..... up to the year 2018 and (5.10) ..... in the year 2019.

(10 marks)

## Question 06

Your friend **Kelum** contacted you over the phone and told you everything about the restaurant he opened recently. He invited you to have lunch with him at his restaurant and wants you to bring another friend **Suranga**, who was a member of marketing team of your office. Write an Email to **Suranga** (suranga@gmail.com) conveying message. Your Email is nihal@gmail.com.

Include the following in the Email:

- what **Kelum** said and wanted
- where the restaurant is
- directions to the place
- the time and date of the lunch
- ask **Suranga** to join

*You may assume the date and location.*

(10 marks)

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*End of Section B*

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## SECTION C

(25 marks)

## Question 07

**(A)** As the leader of a group of trainees at **Hightech (Pvt) Ltd.**, you have been assigned the task of making a presentation at a meeting. The topic for the presentation is “Benefits of Working from Home.”

Write the short speech you will make at the meeting. Include at least 3 points relevant to the topic.

*(Use about 150 words.)*

(15 marks)

**(B)** The following are three frequently asked questions at job interviews. Write your answers to **any two** of the questions.

- (1) What is your greatest strength?
- (2) Tell me an achievement you are proud of.
- (3) Describe a difficult situation you faced and the way you handled it.

*(Use about 50 - 80 words for each answer.)*

(10 marks)

(Total 25 marks)

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*End of Section C*

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