



**ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA**

**TALENT SUBJECT - JANUARY 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.**

26-03-2022  
Morning  
[9.00 – 12.00]

No. of Pages : 08  
No. of Questions : 07

**SECTION A**

(Total 25 marks)

**Question 01**

- (A) Read the following dialogue between **Priyantha** and **Dimuthu** about a study course they are following. Select the most appropriate group of words out of the four (4) group of words given to fill in the blank in each of the questions numbered **(1.1)** to **(1.15)**. 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 against the number assigned to the part of the question:

- (1.1) **Priyantha** : What do you think of the study course we are following?

**Dimuthu** : Well, ..... I enjoy the course.

- (1) it's not very good is it?
- (2) I think it's pretty good.
- (3) it's nothing good I think.
- (4) I don't like it much though.

- (1.2) **Priyantha** : Yes, ..... . It's the best course I have ever followed. The teachers are excellent. Aren't they?

- (1) I agree with you.
- (2) can't agree with you.
- (3) I don't think so.
- (4) not necessarily.

- (1.3) **Dimuthu** : You are absolutely right. I ..... Mathematics, but now I love the subject.

- (1) couldn't work out
- (2) so much loved
- (3) was not weak in
- (4) used to hate

(1.4) **Priyantha** : That's ..... too. In school I didn't hate Mathematics, but I didn't care much. Now Mathematics is my favourite subject.

- |                        |                     |
|------------------------|---------------------|
| (1) true I agree more  | (2) how I care less |
| (3) exactly how I feel | (4) not what I said |

(1.5) **Dimuthu** : **Priyantha**, what about Economics? **Mr. Das** teaches us so well.

His ..... , I learn a lot from his lectures.

- |                                 |                                |
|---------------------------------|--------------------------------|
| (1) lessons are so interesting  | (2) explanations are not clear |
| (3) teaching is boring at times | (4) theories are so difficult  |

(1.6) **Priyantha** : Yes, indeed. .... He explains everything so well, I love to listen.

- |                                  |  |
|----------------------------------|--|
| (1) Are you feeling alright?     | (2) I totally agree with you.            |
| (3) I totally disagree with you. | (4) Sorry you are wrong <b>Dimuthu</b> . |

(1.7) **Dimuthu** : By the way, I have noticed that you speak a lot in the Business Communication Class, but you are so quiet in the other classes.

**Priyantha** : ....., I want to develop my English speaking skills.

- |                                 |                                |
|---------------------------------|--------------------------------|
| (1) You are right, it's because | (2) It's not what you mean     |
| (3) Why say that to me dear     | (4) Who says that is the truth |

(1.8) **Dimuthu** : I too want to be fluent in English. How can I do it? It is difficult.

**Priyantha** : ..... . It is not difficult at all.

- |                               |                                  |
|-------------------------------|----------------------------------|
| (1) You have a point there.   | (2) I can't agree with you.      |
| (3) I want to agree with you. | (4) It is not the easiest to do. |

(1.9) **Dimuthu** : So, **Priyantha**, I am asking again, tell me how to improve my speaking skills.

**Priyantha** : The ..... is, speak in English as much as you can.

- |                              |                              |
|------------------------------|------------------------------|
| (1) last thing you must do   | (2) way one must not do it   |
| (3) best thing you should do | (4) most difficult one I say |

(1.10) **Dimuthu** : Thank you. I know. That's why I am chatting with you here, in English.

What .....

- |                                   |                                      |
|-----------------------------------|--------------------------------------|
| (1) are other not so good methods | (2) other methods can you suggest    |
| (3) do you think are not so good  | (4) shouldn't I do to improve myself |

(1.11) **Priyantha** : Well, ..... to listen to radio programmes. I mean English ones.

- |                               |                          |
|-------------------------------|--------------------------|
| (1) another certain method is | (2) you cannot always go |
| (3) try yourself hard not get | (4) a good method isn't  |

(1.12) **Dimuthu** : I know what you mean, but ..... . Some of these programmes are so boring.

- |                       |                           |
|-----------------------|---------------------------|
| (1) we always differ  | (2) I beg not to differ   |
| (3) you should differ | (4) sorry I beg to differ |

(1.13) **Priyantha** : ..... . Then you could try listening to song lyrics and collect new words and phrases.

- |                                 |                                    |
|---------------------------------|------------------------------------|
| (1) There is always something   | (2) May be what you say is right   |
| (3) You are not telling me this | (4) Oh, this chat is so easy going |

(1.14) **Dimuthu** : Your ..... . You have a good point there. I love listening to songs. I can always enhance my vocabulary.

- |                              |                                |
|------------------------------|--------------------------------|
| (1) method is not so good    | (2) new strategy is not fine   |
| (3) idea is really brilliant | (4) this method is not the way |

(1.15) **Priyantha** : Actually, **Dimuthu**, ..... in English. Congratulations! No need to worry about anything.

- |                                  |                                 |
|----------------------------------|---------------------------------|
| (1) you aren't so good in speech | (2) do something more to speak  |
| (3) you are exceptionally fluent | (4) you need some extra classes |

(15 marks)

(B) The following is a dialogue between two friends, **Sarath** and **Palitha**.

Complete the dialogue. Use only one word in each blank. The Number (0) below is done for you as an example.

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

**Sarath** : What happened **Palitha**? You **(0)** don't look happy.

Write the question number and sub numbers **(1.16)** to **(1.25)** in your answer booklet and your answers against each number.

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**Palitha** : Something bad happened. I lost my wallet in the bus.

**Sarath** : How did it happen? Were **(1.16)** \_\_\_\_\_ in the bus?

**Palitha** : I never sleep when travelling. Someone robbed me.

**Sarath** : Didn't you complain **(1.17)** \_\_\_\_\_ police?

**Palitha** : **(1.18)** \_\_\_\_\_, \_\_\_\_\_ complained. They are looking for the robber.

**Sarath** : That's good. What was there **(1.19)** \_\_\_\_\_ wallet?

**Palitha** : Some money, my ID and my credit card.

**Sarath** : You should inform the bank that you **(1.20)** \_\_\_\_\_ credit card.

**Palitha** : I told the manager **(1.21)** of \_\_\_\_\_ about losing it.  
He will do the needful.

**Sarath** : Did you lose a lot of money?

**Palitha** : Well, more than I can afford to lose.

I was **(1.22)** \_\_\_\_\_ buy a present for my father.

**Sarath** : Oh, no. I'm so sorry. **(1.23)** \_\_\_\_\_ want a loan from me?

**Palitha** : No, **Sarath**. Thank you so much for the offer. I think I can manage.

**Palitha** : I am sure you will be **(1.24)** \_\_\_\_\_ manage.

What do you want to **(1.25)** \_\_\_\_\_ your father?

**Sarath** : A mobile phone for his birthday. I will buy it somehow.

(10 marks)  
(Total 25 marks)

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*End of Section A*

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## **SECTION B**

(Total 50 marks)

### **Question 02**

Fill in the blanks in the following text with the most suitable words selected from those given below:

Write down the numbers **(2.1)** to **(2.10)** in your answer booklet and the word selected by you against the relevant number. The below table shows words / phrases to fill in the blanks:

cash	grow	timetable	difficult	accountant
manage	revenue	gaining	goals	increasing

Most of the entrepreneurs who are about to start a small company usually have an idea about how their business will work and how much income they will be able to make.

They set a timeline or a **(2.1)** \_\_\_\_\_ trying to figure out how they will **(2.2)** \_\_\_\_\_ their capital with their expenses. They will think of the liabilities and future **(2.3)** \_\_\_\_\_. They will also have short term and long-term **(2.4)** \_\_\_\_\_ and a vision for their business to **(2.5)** \_\_\_\_\_. They want to stay stable while **(2.6)** \_\_\_\_\_ their profits and maintaining their **(2.7)** \_\_\_\_\_ flows at the same time.

In managing a business, great and **(2.8)** \_\_\_\_\_ times are always there, and an **(2.9)** \_\_\_\_\_ can always help to keep a track of whether the company is **(2.10)** \_\_\_\_\_ or losing.

(10 marks)

### Question 03

Study the following table and the list of words / phrases given below. Then select the most suitable word / phrase from the list to fill in each of the blanks numbered (3.1) to (3.10) of the text given below:

[Write the question number and sub number (3.1) to (3.10) in your answer booklet and the word / phrase selected by you against each sub number.]

**Intech (Pvt) Ltd.**  
**Production of Shirts and Blouses**  
**for the year 2021**

Month	Shirts (Qty.)	Blouses (Qty.)	Total (Qty.)
January	7,640	6,550	14,190
February	3,850	2,650	6,500
March	4,600	3,200	7,800
April	6,400	5,600	12,000
May	6,000	4,350	10,350
June	5,200	3,250	8,450
<b>Total</b>	<b>33,690</b>	<b>25,600</b>	<b>59,290</b>

busiest	quantities	2021	April	slowed down
highest	island - wide	more	picked up	higher

**Intech (Pvt) Ltd.** is a company that produces shirts and blouses and sells these to shops (3.1) \_\_\_\_\_. The table gives information about the (3.2) \_\_\_\_\_ of garments produced during the first half of the year (3.3) \_\_\_\_\_. It can be assumed that January is the (3.4) \_\_\_\_\_ month for the company as the (3.5) \_\_\_\_\_ number of items were produced during that month.

Production in February had (3.6) \_\_\_\_\_ seriously, but in March it had (3.7) \_\_\_\_\_ slightly.

A total of 12,000 garments were produced in (3.8) \_\_\_\_\_. This may be due to the Sinhala and Tamil New Year. It seems that shirts are a (3.9) \_\_\_\_\_ popular item than blouses as the production of shirts is much (3.10) \_\_\_\_\_ than that of blouses. (10 marks)

### Question 04

You have been working for more than 5 years as the Assistant Manager of **Shanthan Supermarket** at No. 23, Galle Road, Moratuwa. Now you feel, you need a transfer to the branch of the supermarket recently opened in your hometown. Write a letter to the Managing Director of the supermarket requesting him to consider you for a transfer. Give a reason why you need the transfer to your hometown and state briefly how much you like your work.

*(Use about 100 words.)*

(10 marks)

### Question 05

You will have to be out of office for a certain period of time. Write an email to your colleague (soysa@abc.lk) in a polite manner informing him/ her about the following. Your E-mail address is naveen@abc.lk

Include the following in the E-mail:

- why you are leaving office.
- time duration of your absence ( starting date, return date).
- ask him/her to attend any urgent matter in office.
- say where you will be /give contact information.
- apologize for the inconvenience caused.

*(Use about 80-100 words.)*

(10 marks)

### Question 06

You are the Leader of the Production Team of **Metlink (Pvt) Ltd.** Your latest product, **Misty Bliss**, a medicated soap is ready to launch and you want to introduce it to the employees of your company before you introduce it to the market. Given below is the business presentation plan you have prepared. Write a short speech based on your plan.

Business Presentation Plan:

- Greeting the audience/welcome.
- An explanation about the product.
- Benefits (personal hygiene, skin care, etc.).
- Marketing strategy.
- Distribute leaflet on production procedure among employees (ask for feedback).
- Conclusion.

*(Use about 120 - 150 words.)*

(10 marks)

End of Section B

## SECTION C

(25 marks)

### Question 07

- (A) Given below is the Statement of Comprehensive Income of **Newtec PLC**. Write a description based on the information provided comparing and contrasting the data given for the two years. *(Say whether the business is growing or declining.)*

*(Use about 150 words.)*

**Newtec PLC**  
**Statement of Comprehensive Income**  
**for the year ended 31<sup>st</sup> December 2021**

	2021 (Rs.)	2020 (Rs.)
Sales	1,150,000	1,400,000
Sales Returns	(45,000)	(55,000)
Net Sales	1,105,000	1,345,000
Cost of Sales	(630,000)	(780,000)
<b>Gross Profit</b>	<b>475,000</b>	<b>565,000</b>
Distribution Expenses	(230,000)	(240,000)
Administration Expenses	(80,000)	(75,000)
Finance Expenses	(3,000)	(3,500)
<b>Net Profit before Income Tax</b>	<b>162,000</b>	<b>246,500</b>

(15 marks)

- (B) You came across the following job advertisement in a local newspaper and wish to apply for the post of Assistant Accountant. Prepare your Curriculum Vitae (CV) to be sent to the relevant company:

<p><b><u>ASSISTANT ACCOUNTANT</u></b></p> <p>The applicants must possess the following:</p> <ul style="list-style-type: none"><li>▪ Full / part professional qualifications from a recognized professional accounting body.</li><li>▪ Minimum one year experience.</li><li>▪ Good communication skills.</li><li>▪ Fluency in English is essential.</li></ul> <p>Apply with names and contact information of two non -related referees.</p> <p>Please send your CV to the:</p> <p>Human Resource Manager, ABC Ltd., Gemunu Lane, Colombo 07.</p>
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*(Do not write your own name and personal information.)*

(10 marks)  
(Total 25 marks)

End of Section C