



Association of Accounting Technicians of Sri Lanka

July 2016 Examination

Questions and Suggested Answers
Subject No : SS1

EFFECTIVE COMMUNICATION SKILLS
(ECS)

Association of Accounting Technicians of Sri Lanka
No. 540, Ven. Muruththettuve Ananda Nahimi Mawatha,
Narahenpita, Colombo 05.

Tel : 011-2-559 669

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

July 2016 Examination
(SS1) Effective Communication Skills

SUGGESTED ANSWERS

SECTION – A

Three (03) compulsory questions
(Total 30 marks)

Suggested Answers to Question One:

- 1.1 Salesman : Good morning Sir, how may I help you?
Customer : Good morning, a mobile phone.

(1) I would like to buy

- 1.2 Receptionist : Sir, is your name Kamal Perera?
Visitor :

(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,

(2) Please take a seat

- 1.4 Clerk : Madam, do you need any help?
Lady : Thank you.

(2) I can manage

- 1.5 Manager : Do you have any experience in marketing?
Employee : but, I'm ready to learn.

(1) Not much sir

-
- 1.6 Customer : Can I pay my bill here?
Cashier :

(4) yes, give me a second please

- 1.7 Chamila : Did Samangi leave the company?
Gimhan : I

(3) have no idea

- 1.8 Dinuka : Are you busy at the moment?
Ravi :

(2) No, not really

- 1.9 Sumudu : Where can we meet for lunch?
Amila :

(3) It's up to you to decide.

- 1.10 Director : The letters should be posted today.
Assistant : Sir.

(1) Sure I'll do it

(10 marks)

Suggested Answers to Question Two:

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

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

(3) express my opinion

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

(4) if we decide to recruit

-
- 2.4 He created problems relating to our tenders
(1) in the negotiations
- 2.5 The management for a salary revision.
(2) will consider the request for
- 2.6 The consultant pointed out the the wastage of paper.
(1) need to stop
- 2.7 The board has decided to in Hambantota
(3) open another branch
- 2.8 Our office stationary supplier in the region.
(3) is the best
- 2.9 According to his research, peoplenew surroundings.
(1) are more creative
- 2.10, we will need the corporation of everyone in the office.
(4) to reach our goals

(10 marks)

Suggested Answers to Question Three:

The blank in each of the following sentences has to be completed by covering the verb given within the 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 sentences:

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

(10 marks)

End of Section A

Three (03) compulsory questions
(Total 40 marks)

Suggested Answers to Question Four:

(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 answers in your answer booklet with the number assigned to the question:

- 4.1 In the business world, the greed of human beings sometimes leads to.....
(1) Fraudulent acts
- 4.2 An ending to accounting scandals.....
(4) is not predictable
- 4.3 In the past “cooking the books” were considered as a misdeed.....
(1) by the white collared
- 4.4 One serious consequence of “messing with the results” today is that.....
(1) it can lead to ruin
- 4.5 “Serve time for their tempering” means to.....
(2) be in prison
- 4.6 The Cendant Corporation’s irregular practices were intended to.....
(2) inflate earning
- 4.7 The best title for the text is.....
(4) Accounting scandals
- 4.8 The word Strive in paragraph one, line four means to.....
(1) make great effort
- 4.9 The two words this area in paragraph one, line seven refers to.....
(3) accounting
- 4.10 The word they in paragraph two, line six refers to.....
(3) financial results

(10 marks)

- (B) Study the bar chart given below. Complete the paragraph that describes the bar chart, selecting the most suitable word or phrase put 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.

The bar chart gives us an idea about the (1) **performance** of the company for the (2) **first** four months of the year.

The sale of computers has (3) **declined** during the given period. On the other hand the service sector has (4) **picked up** towards the latter part.

The best sales for hardware items were in (5) **January** and the (6) **least** were in February.

The (7) **minimum** number of computers were sold in (8) **April** when the service sector reached the highest percentage.

The 'sales percentage' for (9) **software** remained the same (10) **during the last two months** of the period concerned. The company seems to be doing very well with the service sector.

(10 marks)

(Total 20 marks)

Suggested Answers to Question Five:

- (A) The following announcement made at the annual conference of the institute in which 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 number of the selected answers in your answer booklet with the **number** assigned to the question:

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) **Fund raising** event organized by (2) **CAP.SL** on August 4th. It will be held at the (3) **recreation center** of the institute. It costs only (4) **Rs. 100/-** 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) **contests** too.

(5 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)
 2. (b)
 3. (c)
 4. (b)
 5. (a) / (c)

(5 marks)

Suggested Answers to Question Six:

Good evening ladies and gentlemen. Tonight, it is an honour and a privilege to have been bestowed with the task of introducing the guest speaker. He who will be addressing you tonight is a legend whose success story will be an inspiration to all of us. He who has started his life from the scratch and through hard work and commitment has won the world of business. Mr. Prasanna Liyanage started his career as a Software Engineer at a Multi-national company. After few years, he started a small software solution firm on his own. Amidst many obstacles over the year, he succeeded in bringing his small software solution firm to a renowned IT company expanding its business to serve overseas industries bringing millions of foreign incomes. His company provides employment to over 2000 people and is among the five largest IT companies in Sri Lanka. His accomplishments have been appreciated and honored many times. the award for the Best entrepreneur for the year 2014, the Business Excellence award of the year 2015 and ‘The Achiever’ award is among many awards he has won for his remarkable achievements. Gracing the event tonight, he will be sharing his experience with you on the theme of “Finding a New Road to Success”. So it is my greatest pleasure to invite Mr. PrasannaLiyanage to address you. Thank you.

- (B) I would like to brief you regarding important details related to accounts of the company as we are approaching the end of the financial year. First, I am happy to mention that on the whole, the company seems to have performed well this year as revenue has increased in 2% compared to that of the last year. The gross profit on sales shows a gradual increase since the beginning of the financial year and by the end of the year, we are expecting the turn-over to increase by 1 million. Though the income before tax shows an increase compared to last year, due the implementation of the new tax system by the government, the net income is predicted to be equal or less than the last year. It is also important to mention that the operating expenses seem to have declined due to the successful implementation of new policies adopted early this year. Therefore, it is predicted that, the annual income of our company for the year 2016 will conclude in a positive note in general by the end of the financial year.

(10 marks)

End of Section B

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

Suggested Answers to Question Seven:

ABC Company

6th September 2014

ATTENTION!

The expenditure for electricity has drastically increased in the last two months. Therefore, the management has decided to adopt new policies and procedures to reduce the expense by means of controlling the use of fans and air conditioners.

You are kindly requested to follow the initiatives below:

- Switch the Fans and lights off when you leave your cabin even for a short time.
- Minimize the use of electric lights when there is enough daylight.
- Make sure the doors and windows of your cabin are tightly shut when the AC is on
- Do not switch your AC on and off frequently

It is estimated that if the above measures could be followed, the total expenditure for the electricity consumption could be reduced by 20% within a month. We expect that these initiatives will be adopted by you and contribute to minimize the excessive costs.

Thank you

A.W Perera

(15 marks)

Suggested Answers to Question Eight:

(A)

S.M Perera
6, Nawala Rd
Rajagiriya

01.09.2016
Manager HR
Ceylan (Pvt) Ltd
Braybrook Place
Colombo 03

Dear Sir/Madam

Application for the post of Trainee Accounts Executive

As a talented and passionate individual with a strong desire to bring fruitful results, I would like to apply for a Trainee Accounts Executive's position at Ceylan (Pvt) Ltd. My experience aligns well with the qualifications you are seeking at Ceylan (Pvt) Ltd, in particular my role as a Trainee Accountant at ABC Accounting, and I am certain I would make a valuable addition to your organization.

With more than 2 years' experience as a Trainee Accounts Assistant, I am adept in information gathering, report generation, and data modeling. Moreover, while my on-the-job experience has afforded me a well-rounded skill set, including first-rate planning and time management abilities, I excel at:

- Assisting with audits of customer accounts and pension plans.
- Testing actuarial information to verify accuracy to real-world data.
- Drafting documents for clients, management, and senior accounting staff.
- Processing payroll and vendor accounts and resolving all variances.

In addition to my experience and personal qualities, I have a passion for accounting further enhanced through education and exposure I gathered at the AAT for the relevant field.

Please review my attached resume for additional details and look forward for a positive response from you.

Thank you.

Yours Faithfully,

.....

S.M Perera

(05 marks)

(B)

ICF PLC.

92, York Street

Colombo 01

Tel. (011) 28746809

Fax: (011)675438

Fax Message

To : Ravi De Silva – Manager Sales

Company : Handy & Sons

Date : 12.07.2016

Goods Ordered : Ref. MT.25

As per the agreement, the goods you have ordered have been couriered from Malaysia and arrived in Sri Lanka late last week. There have been some issues at the customs with regards to the clearance of the goods. The customs has issues with the letter of purchase order stating that the letter does not encompass adequate details regarding the goods that have come down; therefore they cannot approve to release the goods. Please bear with us for two more days to solve the issue at the customs and the goods to be cleared. I assure you that the ordered goods would be delivered to your office premise by 15th evening.

I apologize for the inconvenience caused.

(10 marks)

(Total 15 marks)

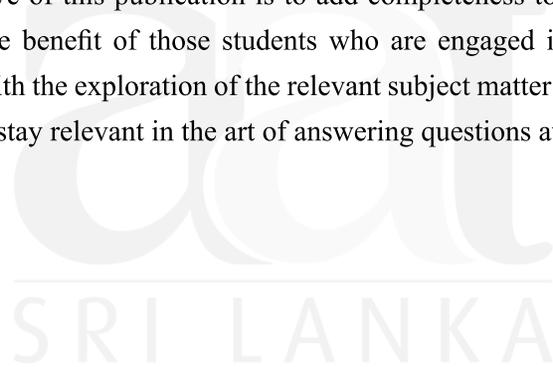
End of Section C

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, designs 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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