



**Association of Accounting Technicians of Sri Lanka**

**Talent Subject - January 2026 Examination**

**Suggested Answers**

**(310) BUSINESS COMMUNICATION (BC)**

**Association of Accounting Technicians of Sri Lanka**  
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THE ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

**Talent Subject - Examination - January 2026**

**(310) BUSINESS COMMUNICATION**

**SUGGESTED ANSWERS**

(Total 25 Marks)

**SECTION - A**

*Suggested Answers to Question One:*

(A)

**Chapter 01 - Conversational Skills**

1.1 (2)

1.2 (1)

1.3 (4)

1.4 (2)

1.5 (3)

1.6 (4)

1.7 (1)

1.8 (4)

1.9 (1)

1.10 (3)



*(10 marks)*

(B)

**Chapter 01 - Conversational Skills**

1.11 for the last three years

1.12 trying to understand

1.13 a lot of houses

1.14 number of apartments

1.15 a massive surge

1.16 a fewer number

1.17 more office buildings

1.18 was our best year

1.19 the lowest

1.20 how our company

**(10 marks)**

**(c)**

**Chapter 04 – Functional Grammar Skills**

1.21 who sees opportunities

1.22 that allows them

1.23 whom their team

1.24 which they build

1.25 that extends beyond

**(05 marks)**  
**(Total 25 marks)**



**End of Section A**

***Suggested Answers to Question Two:***

***Chapter 02 – Academic Reading Skills***

- 2.1 The responsibility of minimizing environmental impact, such as reducing pollution and conserving resources.
- 2.2 Benefits such as providing fair wages, safe working conditions, opportunities for professional development and promoting a diverse and inclusive workplace.
- 2.3 Employees could contribute to the community by volunteering, where employees use their skills and time to help local non-profits.
- 2.4 A business could actively support community initiatives through philanthropy, such as donating to local charities or sponsoring community events.
- 2.5 The end result of employee’s engagement in community service is fostering a positive relationship between the business and its community.

**(10 marks)**

***Suggested Answers to Question Three:***

***Chapter 02 – Academic Reading Skills***

- 3.1 auditing
- 3.2 revenue
- 3.3 expenses
- 3.4 assets
- 3.5 liabilities
- 3.6 investors
- 3.7 cash flow
- 3.8 liquidity
- 3.9 depreciation
- 3.10 ensures

**(10 Marks)**

## ***Suggested Answers to Question Four:***

### ***Chapter 03 – Business Writing Skills***

Chairman and members of the Board,

I will now present the performance of ABC (Pvt) Ltd for the year ended 31<sup>st</sup> March 2025. The company recorded sales of Rs. 500,000/-, a decrease of Rs. 150,000/-, compared to 2024. Despite this, the gross profit margin improved to 60% from 59.2%.

Cost efficiency strengthened in 2025, with distribution expenses declining by Rs. 3,500 (12.3%) and administration expenses by Rs. 38,000/- (27.5%) in comparison to 2024. Finance expenses fell significantly from Rs. 85,500/- in 2024 to Rs. 10,000/- in 2025, driven by lower borrowings and interest costs. Other expenses increased slightly by Rs. 3,000/- (25%).

As a result, net profit before income tax rose from Rs. 121,000/- to Rs. 150,000/-, and profit after tax increased by 44%, from Rs. 78,000/- to Rs. 112,500/-.

**(10 Marks)**

## ***Suggested Answers to Question Five:***

### ***Chapter 03 – Business Writing Skills***

Roshan De Mel  
Purchasing Manager,  
Siyanna (Pvt) Ltd,  
No.45, First Lane,  
Bambalapitiya



24<sup>th</sup> January 2026

The Manager,  
Pure Water,  
Hill Street,  
Colombo 02

Dear Manager,

#### 5Feedback on Service

I am Roshan De Mel, the purchasing manager of Siyanna (Pvt) Ltd. Last week I ordered three water filters under order no. PW14659 from your organization and requested the best quality along with prompt delivery. I am pleased to inform that the order was delivered promptly. Furthermore, the delivery staff member was courteous, efficient, and very helpful in placing the goods. He also went above and beyond by explaining the basic operating instructions.

We are extremely satisfied with the quality of the water filters, as well as the level of service provided. Please convey our positive feedback and appreciation to your team. We very much look forward to continuing purchasing from your company.

Yours Faithfully,  
Roshan De Mel  
Purchasing Manager,  
Siyanna (Pvt) Ltd

**(10 Marks)**

### ***Suggested Answers to Question Six:***

#### ***Chapter 04 – Functional Grammar***

The skills I should develop for the job of my desire.

To achieve my desired job role, technical skills form a strong foundation and developing interpersonal skills plays a significant role. Firstly, strong communication skills are essential, as they help in expressing ideas clearly, collaborating effectively with teams, and dealing confidently with clients and stakeholders. Secondly, problem-solving and critical thinking skills are important for analysing situations, overcoming challenges, and making sound decisions. Time management and organisational skills are also vital, as they enable me to meet deadlines, prioritise tasks, and handle multiple responsibilities efficiently. In addition, teamwork and leadership skills help in building positive workplace relationships and contributing to organisational goals. Finally, adaptability and a commitment to continuous learning are crucial, as they allow me to grow professionally and remain competitive in a constantly changing work environment.

Why do companies need the service of auditors?

Companies need the service of auditors to ensure accuracy, transparency, and reliability in their financial records. One key reason is that auditors help verify whether financial statements present a true and fair view of the company's financial position and performance. This process builds confidence and trust among all stakeholders who rely on financial information for decision-making. Auditors also help identify errors, fraud, or weaknesses in internal control systems, enabling management to take timely corrective actions and improve operational efficiency. In addition, auditing services ensure that companies comply with applicable laws, regulations, and accounting standards, thereby reducing legal and financial risks. Furthermore, audited financial statements enhance a company's credibility, making it easier to attract investors, secure loans, and maintain a strong and positive reputation in the competitive business environment.

An entrepreneur I admire.

An entrepreneur I admire is Otara Gunawardena, the founder of ODEL which is one of Sri Lanka's most successful retail brands. She is admired for her creativity, determination, and ability to transform a simple idea into a well-recognized lifestyle brand.

Starting ODEL as a small clothing business, she demonstrated strong entrepreneurial skills by understanding customer needs and delivering quality products with innovative marketing. Her leadership and clear business vision enabled ODEL to expand locally and gain international recognition. In addition to her business success, Otara Gunawardena is respected for her dedication to social causes, particularly animal welfare with her Embark brand. Her commitment to ethical values alongside commercial success inspires young entrepreneurs to build businesses that create both economic value and positive social impact.

**(10 Marks)**

**(Total 50 Marks)**



**End of Section B**

***Suggested Answers to Question Seven:***

(A)

***Chapter 06 – Job Interview Skills***

24<sup>th</sup> January 2026

Tharini Hettiarachchi  
86, Temple Road,  
Mount Lavinia

Dear Sir/ Madam,

I am writing to apply for the position of assistant accountant in your prestigious organization. I came across the advertisement and am very much interested in joining your company which is well known for its high standard of service, positive work environment and strong reputation in the industry.

I have three years of experience in the accounting and finance industry and I am an AAT passed finalist, a finance graduate from the University of Sri Jayawardenapura and currently at the final level of ACCA. My work expertise ranges from bookkeeping, accounting, auditing, with proficiency in using accounting softwares' such as QuickBooks and SAP. In my current role I assist in financial reporting, reconciliation and managing receivables.

I would like to request for an opportunity to obtain an interview to further discuss how my skills and experience can contribute to your esteemed organization. Looking forward to a positive response.

Thank you,  
Best regards,  
Tharini Hettiarachchi

**(10 Marks)**

(B)

***Chapter 05 – Business Presentation Skills***

Good morning, ladies and gentlemen.

It is a privilege to stand before you today to present a product that represents innovation, responsibility, and hope for a better future. Over the past months, my team and I have worked tirelessly to develop a solution designed not only to meet business needs but also to benefit humanity and protect the environment.

Introducing this new biodegradable packaging material that has the potential to be used on all our products going forward. This product has been created using sustainable materials and energy-efficient processes, ensuring minimal environmental impact while delivering maximum effectiveness. The material doesn't have limitations in design and strength as it went through extensive testing.

We believe this is more than a product; it is a step toward a cleaner, smarter future. We look forward to partnering with you on that journey and hearing your feedback.

Thank you.

**(15 Marks)**

**(Total 25 Marks)**

***End of Section C***



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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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