



Association of Accounting Technicians of Sri Lanka

Talent Subject - July 2026 Examination

Question Paper and Suggested Answers

(305) BUSINESS COMMUNICATION (BC)

Association of Accounting Technicians of Sri Lanka
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A publication of the Education and Training Division

(Total 25 Marks)

SECTION - A

Suggested Answers to Question One:

(A)

Chapter 01 – Conversational Skills

1.1 (1)

1.2 (3)

1.3 (4)

1.4 (1)

1.5 (2)

1.6 (2)

1.7 (3)

1.8 (4)

1.9 (1)

1.10 (2)



(10 marks)

(B)

Chapter 01 – Conversational Skills

1.11 steady increase

1.12 downward trend

1.13 overtaken the volume

1.14 a gradual growth

1.15 the smallest category

1.16 the most rapid expansion

1.17 350,000 units

1.18 surpassed Latex

1.19 the most popular

1.20 continue into 2026

(10 marks)

(C)

Chapter 04 – Functional Grammar Skills

- 1.21 will have
- 1.22 would invest
- 1.23 would have avoided
- 1.24 would have stayed
- 1.25 will begin

(05 marks)
(Total 25 marks)

End of Section A



Suggested Answers to Question Two:

Chapter 2 – Academic Reading Skills

- 2.1 quarter ended 30th September 2025
- 2.2 Rs. 8.2 billion
- 2.3 13%
- 2.4 1,000 vehicles
- 2.5 Rs. 1.2 billion
- 2.6 5%
- 2.7 Rs.120 million
- 2.8 EV Reserves (Pvt) Ltd
- 2.9 500 battery charging stations
- 2.10 Rs. 1.5 billion

(10 marks)

Suggested Answers to Question Three:

Chapter 01 – Conversational Skills

- 3.1 balance sheet
- 3.2 specific
- 3.3 sales
- 3.4 gross profit
- 3.5 expenses
- 3.6 assets
- 3.7 Property, Plant & Equipment
- 3.8 accounts
- 3.9 invoices
- 3.10 cash flow

(10 Marks)

Suggested Answers to Question Four:

Chapter 2 – Academic Reading Skills

- 4.1 due to unavoidable circumstances
- 4.2 At the Gateway Community Plaza which is just 1 km away from Grand hotel.
- 4.3 Because the new venue is smaller
- 4.4 16th September
- 4.5 Managers coming from other provinces other than the Northern province
- 4.6 The keynote address by Dr. Alwis has been moved up by 30 minutes
- 4.7 There will be coffee and lunch breaks as planned
- 4.8 Ms. Shoba

- 4.9 False
4.10 False

(10 Marks)

Suggested Answers to Question Five:

Chapter 03 – Business Writing Skills

From: Hiran_ceo@xyz.com

To: Naveen_mkt@xyz.com

Email Subject: Concern on Declining Profit Margin of Ambience Capital

Date: Any suitable date

Dear Naveen,

I am writing to express my concern regarding the decline in the company's profit margin from 38% to 28% during the last quarter despite achieving a record-high sales volume.

After reviewing the financial reports, I found that the decrease in profitability is mainly due to rising raw material costs, aggressive discounting strategies, and inefficient labour utilization. These factors have significantly affected our overall performance.

I would appreciate it if you could review the current sales strategies and work closely with the procurement and operations teams to minimize unnecessary discounts, improve team productivity, and identify cost-saving opportunities. Please submit an action plan by next Monday so that we can work to restore profitability.

Kind regards,

Hiran Perera

CEO

(10 Marks)

Suggested Answers to Question Six:

Chapter 04 – Functional Grammar Skills

- 6.1 therefore
6.2 In spite of
6.3 likewise
6.4 unless
6.5 Although
6.6 because
6.7 furthermore
6.8 in addition
6.9 while
6.10 however

(10 Marks)
(Total 50 Marks)

End of Section B

Suggested Answers to Question Seven:

(A)

<i>Chapter 06 – Job Interview Skills</i>

CURRICULUM VITAE

Kavindi Fernando
45, Temple Road, Maharagama
077 456 1234
kavindifernando@gmail.com

Career Objective: A motivated Accounting and Finance graduate seeking a Finance Intern position to apply my academic knowledge and develop practical experience in a professional environment.

Academic Qualifications:

B.Sc. in Accounting and Finance Management, University of Sri Jayewardenepura (2025)
G.C.E. A/L – 4 A passes (Commerce)
G.C.E. O/L – 8 A passes and 1 B pass

Professional Qualification:

AAT Sri Lanka – Level I & II completed

CA Sri Lanka – Reading for Business Level

Skills:

Financial reporting, bookkeeping, MS Excel, SAP/ERP systems, communication and teamwork.

Work Experience:

Trainee at David & Co Consultants, Colombo, Sri Lanka
September 2025 - Present

Carrying out bookkeeping activities including journal postings and ledger reconciliations.
Invoicing and record keeping.
Support in updating SAP system

Extracurricular Activities:

Member of Leo club of Maharagama
Part of church choir group.

References

1. Dr.Hemal Rodrigo,
Senior Lecturer,
University of Sri Jayewardenepura,
Accounting and Finance Department
Tel - 077652789
hemalr@usjp.lk

2. Kavinda Bandaranayake
Finance Director,
MJ Associates
Tel: 0777314567
kavinda.mja@gmail.com

(10 Marks)

(B)

Chapter 05 – Business Presentation Skills

Good morning, ladies and gentlemen.

It is my pleasure to welcome you all. My name is Kavindi Fernando, and I am the team leader of Green Innovations. Together with my dedicated team members, we have worked hard to develop an environmentally friendly product that we believe can make a positive impact on society.

Today, I am pleased to introduce our biodegradable water bottle. It has been designed as a sustainable alternative to single-use plastic bottles. Unlike plastic, our bottle naturally decomposes within a short period without harming the environment. It is made from eco-friendly materials which is safe for daily use and helps reduce plastic pollution. We believe this product will contribute to protecting wildlife, preserving natural resources, and creating a cleaner environment for future generations.

Developing this product was not an easy task. We carried out extensive research, tested different materials and faced several challenges before achieving the desired quality and durability. Through teamwork, determination, and continuous improvements, we successfully developed a reliable and environmentally responsible product.

We really appreciate your presence and hope that our biodegradable water bottle will receive your support. Now would be happy to answer any questions or hear your comments. Thank you very much for your time and attention.

(15 Marks)

(Total 25 Marks)

End of Section C

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