



ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

TALENT (SKILLS) CAPSTONE - JANUARY 2018

(SS1) EFFECTIVE COMMUNICATION SKILLS

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

(1) **Time allowed:** *Reading* - 15 minutes  
*Writing* - 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.

27-01-2018  
Morning  
[8.45 – 12.00]

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

**SECTION A**

Three (03) compulsory questions

(Total 30 marks)

**Question 01**

Read through all the parts of this question before you start writing the answer. After that, select the **most suitable phrase** to fill in each of the blanks in questions numbered **1.1** to **1.10**. Write the number of the selected answer (phrase) in your answer booklet, against the number assigned to the question.

*General Manager* : Thank you for attending this meeting.  
I would like you to tell me what you think of our new business venture.

**(1.1)** *Finance Manager* : I'm sorry to say this, I think .....

- (1) this is ridiculous. (2) it is not feasible.  
(3) we are going wrong. (4) there's nothing to fear.

**(1.2)** *Accountant* : Well, I am in favour of this business venture. ....

- (1) Let us be positive. (2) No venture more profits.  
(3) But I don't know. (4) I say what's daring.

**(1.3)** *Finance Manager* : We are heading for trouble. I am .....

- (1) sure you will go on. (2) uncertain if it's a flop.  
(3) going to need time. (4) surprised you support it.

**(1.4)** *Team Leader* : Allow me to say this. I think 'business' means .....

- (1) taking risks. (2) having no clients.
- (3) taking profits only. (4) leading others.

**(1.5)** *Accountant* : I agree. We ..... with our project.

- (1) have to give up (2) must think twice
- (3) should move on (4) cannot do anything

**(1.6)** *General Manager* : That's what I think too, but our ..... disagrees.

- (1) Accountant (2) Team leader.
- (3) Employees (4) Finance Manager.

**(1.7)** *Team Leader* : I know why he is worried. ...., isn't it?

- (1) Staff surplus (2) Too much work
- (3) Cost is very high (4) No time available

**(1.8)** *Finance Manager* : Yes. It is too much. We cannot .....

- (1) gain our expenses. (2) allocate funds for it.
- (3) Offend our customers. (4) depend on our activities.

**(1.9)** *General Manager* : I would like to meet you again .....

- (1) for a further fruitful discussion. (2) and go on thinking about this.
- (3) for an interview. (4) for a review of performance.

**(1.10)** *Accountant* : Yes, we should study all the .....

- (1) aspects of finance.
- (2) pros and cons of the project with facts and figures.
- (3) project proposal basics again.
- (4) needs for projects.

(10 marks)

## Question 02

The following is an extract from a speech relating to performance evaluation. Read it carefully and complete the notes given below. Write **numbers 2.1 to 2.10** in your answer booklet and the **answer** against each **relevant number**. Use words / phrases given in the speech:

*There are several ways for office staff members to improve their knowledge of computer software and data communication options. The most convenient is to invite an eminent consultant in to train the staff during an in-service workshop. In such a situation, personnel can remain in their own work stations, using the equipment that they use every day. What is learned has immediate application to their daily work. The disadvantage of this method is that it disrupts the office for a day and little normal work can be performed.*

*Another method is to send one or two staff members to a training workshop at an institute of technology. The staff members acquire the new knowledge and return and teach the others in the office. This method keeps operations undisturbed and running, but it also demands at least two days of time from the designated staff.*

### Notes

Main idea : **(2.1)** ..... knowledge of software.

First method mentioned : **(2.2)** ..... train the staff.

Mode of training : **(2.3)** .....

Good points : **(2.4)** staff need not leave .....

**(2.5)** use familiar .....

**(2.6)** can be applied .....

Bad point : **(2.7)** disturbs ..... in the office.

Second method : attend **(2.8)** .....

Advantage : **(2.9)** can gain ..... and teach others.

Disadvantage : **(2.10)** those who attend ..... of time.

(10 marks)

### Question 03

Fill in the blanks in the following text using words from the list given below. Write **numbers 3.1 to 3.10** in your answer booklet and the **word selected against the relevant number**.

promptly	firm	highly	indefinitely	slim
once	dishonest	seldom	fraudulent	retail

This year our company budget remains tight because of **(3.1)** ..... profits. The Finance Department mentions several divisions which **(3.2)** ..... did well, but now **(3.3)** ..... make a substantial profit. The management was **(3.4)** ..... impressed with their performance several years ago.

This situation **(3.5)** ..... leads to an investigation. It is implied that **(3.6)** ..... acts carried out by some **(3.7)** ..... officers were the cause. It is unfortunate that our plans to open a **(3.8)** ..... store in Jaffna has to be postponed **(3.9)** ..... . Now we await a **(3.10)** ..... decision from the management. (10 marks)

————— *End of Section A* —————

### SECTION B

Three (03) compulsory questions

(Total 40 marks)

### Question 04

Read the following text, a part of a content page of a book on accounting. Answer the questions given below it. **Write numbers 4.1 to 4.10** in your answer booklet and the relevant **answers** against each of the **numbers**.

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### QUESTIONS

- (4.1) On which page would you find the definition of accounting?
- (4.2) Under which Section of the contents could you read about the behaviour required of an accountant?
- (4.3) **Kamal** wants to be an entrepreneur and be self-employed. Where would he find guidance? Write the page number.
- (4.4) Under which page title would you look for instructions to assess your knowledge?
- (4.5) Which title would give some clues to "accountants' remuneration"?
- (4.6) Identify two(02) types of business organizations mentioned in the above contents.
- (4.7) Which Section deals with the rules of debit and credit?
- (4.8) Identify the Title common to all three Sections.
- (4.9) Is there any guidance in the contents regarding study of this text? If so where?
- (4.10) State two(02) matters to justify the usefulness of a contents page for a text. (20 marks)

### Question 05

Assume that you are the Sales Manager of a company. Write a memo to be sent to all staff members on 'the need to improve customer service'.

Include the following:

- Give reasons as to why customer-care is necessary and important.
- Point out a few weaknesses you have noted. Eg: staff not assisting customers, etc.
- A request to rectify the situation, mentioning lack of politeness, undue delays in attending to customers, etc.

(10 marks)

### Question 06

It is a duty assigned to you as an assistant accountant to present the income statement of your company and explain the facts and figures to an interested audience. Assuming that you are using a PowerPoint to do it, write your speech to be presented to the audience based on the following points. Use imaginary facts and figures.

- welcome the audience.
- introduce the topic.
- explain facts and figures of the income statement, indicating trends and any significant variances.  
Eg: profit / loss before tax, profit loss after tax etc. *(or any other area of your choice)*
- offer a 'question time'.
- a conclusion.

*(Preparation of slides is **not** expected)*

(10 marks)

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End of Section B

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## SECTION C

Two (02) compulsory questions

(30 marks)

### Question 07

Read the following job advertisement. **Write the (1) Curriculum Vitae** and **(2) a covering letter** to be sent to the advertiser. Do not write your true personal data. Use assumed names.

**ACCOUNTS ASSISTANT**

Qualifications / Experience:

- *Part qualification from AAT.*
- *Minimum one year's experience in accounting / audit firm.*
- *Experience in using accounting packages.*
- *Knowledge regarding recent tax laws.*
- *Fluency in English.*
- *Age between 21 to 30 years.*

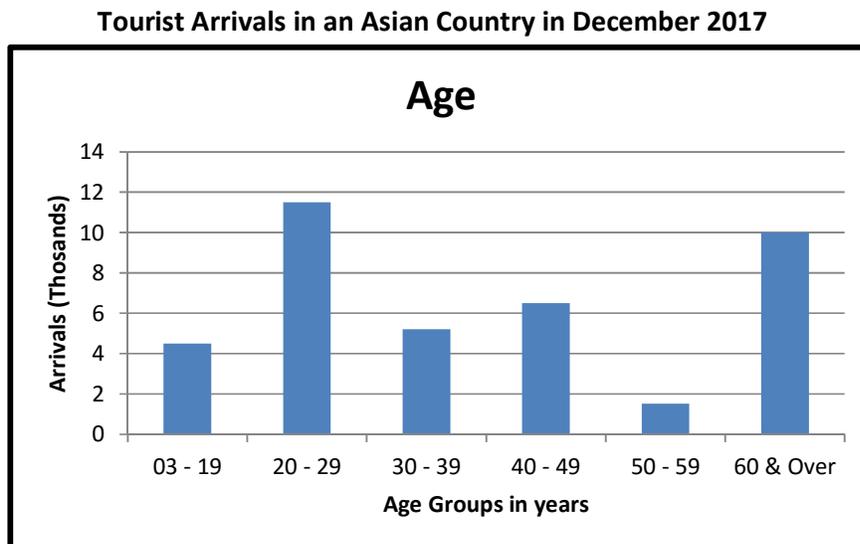
Salary negotiable.

Please send your CV to the General Manager, Eton House (Pvt) Ltd.,  
No.76 , Park Road, Colombo 07.

(15 marks)

### Question 08

Study the bar chart given below:



**Write** a comprehensive description about the information provided in the bar chart.

*(Use about 150 words)*

(15 marks)

End of Section C