



ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

TALENT SUBJECT - JANUARY 2024

(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.

17-02-2024

Morning
[9.00 – 12.00]

No. of Pages : 08

No. of Questions : 07

SECTION A

(Total 25 marks)

Question 01

(A) Read the dialogue between a hotel receptionist and a visitor. Select the most suitable group of words, out of the four (4) groups of words given to fill in the blanks in each of the questions numbered (1.1) to (1.10). You are advised to read through all the parts before you start writing the answer.

Write the number of the selected group of words (as the answer) in your answer booklet with the question number assigned to part of the question:

(1.1) **Receptionist** : Good morning. How can I help you?

Visitor : Good morning. I'm staying here for a few days. I need to get a few things done

(1) before you leave here. (2) while I'm staying here.

(3) after doing everything. (4) when I'm not going out.

(1.2) **Receptionist** : Sure. What do you need?

Visitor : dresses and get my trousers shortened by a tailor.

(1) I need to buy a few (2) Are there any shops and

(3) Where are the shops (4) I have brought things and

(1.3) **Receptionist** : Here is a map of the city centre. There are many good shops?

Visitor : Thank you. This I will follow it.

- (1) doesn't look like a map. (2) might not help me dear.
(3) doesn't look alright. (4) will be of great help.

(1.4) **Receptionist** : Yes, you will need it as you walk around?

Visitor : If you say so. I need to get my car serviced. Well, this map doesn't show

- (1) a parking facility here. (2) any vehicle sales.
(3) a vehicle service centre. (4) a fuel filling shed.

(1.5) **Receptionist** : Yes. For that you have to centre towards the car spare parts selling area.

- (1) walk away from the city. (2) see the vehicle cleaning.
(3) ask for directions from. (4) find more vehicles in the.

(1.6) **Receptionist** : Where exactly is it located?

Visitor : Here is another map of the places close by. I 'm it easily.

- (1) quite certain you will find. (2) not sure you will find.
(3) uncertain about finding. (4) telling you to go find.

(1.7) **Visitor** : Excellent. I'm I need a haircut too while I'm here.

- (1) extremely upset now. (2) not asking you again.
(3) sorry to bother you. (4) going to warn you now.

(1.8) **Receptionist** : It's easy. There is a salon in this hotel. On

- (1) far far away. (2) the ground floor.
(3) not near here. (4) opposite the hotel.

(1.9) **Receptionist** : Just pass the cafeteria and turn right

- (1) You will see it here. (2) It can't be placed there.
(3) It sure isn't there. (4) You will see it there.

(1.10) **Visitor** : Thank you so much. You

- (1) made it so troublesome. (2) have been so helpful.
(3) know the difficulties. (4) will be remembered.

Receptionist : You are most welcome. See you later. (10 marks)

(B) Select the most suitable phrases to complete the short dialogues.

Write the numbers **(1.11)** to **(1.20)** in your answer booklet and the phrase selected by you against the relevant number:

at an alarming rate	user friendly	bringing down	advertising campaign	keeps declining
market survey	sales have increased	do you suggest	profits will drop	our new product

(a) **Manager** : Only about 10 customers came to our store today.

Assistant : The number **(1.11)** Doesn't it?

Manager : Yes, indeed. What **(1.12)** we do?

Assistant : How about an year-end sale?

(b) **Piyal** : Our electric bikes are selling fast.

Kamal : Statistics say that **(1.13)** by 30%.

Piyal : **(1.14)** the price last month was a great move.

Kamal : The **(1.15)** too helped.

(c) **Supervisor** : The cost of production of shoes has increased.

Clerk : I know. It has gone up **(1.16)**

Supervisor : We need to think of "cost cutting".

Clerk : I agree. Our **(1.17)** this year.

(d) **Director** : What do you think of **(1.18)** ?

Client : It is unique and **(1.19)**

Director : More and more people are buying it.

We collected data through a **(1.20)**

Client : Good. Time to think of exporting.

(10 marks)

(C) Fill in the blanks in the following text with the most suitable verb forms given within brackets. Write the numbers **(1.21)** to **(1.25)** in your answer booklet and the verb form selected by you against the relevant number:

Dear Saliya,

This is with reference to our recent discussion. I have been thinking about the delivery of our products.

If we delivered poor quality products , we **(1.21)** (*would soon lose, will soon lose*) our business. The quality of products depends on the production team.

If we **(1.22)** (*have a stronger, had a stronger*) team we would have no worries.

If you think this is true you **(1.23)** (*would do, will do*) the needful.

It means motivating the team members.

If the team leader **(1.24)** (*had trained the team, has trained the team*) well, we would not be having any problems.

I think if the two of us were more attentive to this matter, this situation **(1.25)** (*will not have, would not have*) come up to bother us.

(05 marks)

(Total 25 marks)

End of Section A

SECTION B

(Total 50 marks)

Question 02

Study the following table and write a paragraph describing the information provided:

Monthly Tourist Arrivals - January to September

Month	2022	2023	Change 2022/23 (%)
January	82,327	102,545	24.6
February	96,507	107,639	11.5
March	106,500	125,495	17.8
April	62,980	105,498	67.5
May	30,207	83,309	175.8
June	32,856	100,388	205.5
July	47,293	143,039	202.4
August	37,760	136,405	261.2
September	29,802	111,938	275.6
Total	526,232	1,016,256	93.1

Source: Sri Lanka Tourism Development Authority.

(Use about 120 - 150 words.)

(10 marks)

Question 03

Select the most suitable words from the list given below to fill in the blanks in the following text:
Write down the numbers **(3.1)** to **(3.10)** in your answer booklet and the word selected by you against the relevant number:

vital	taxation	planning	corporate	accounts
financial	professionals	bookkeeping	profits	business

What is the main aim of any business?

Well, it is making **(3.1)** and attaining prosperity. Whether it is a **(3.2)** business or an individual or a privately held business, it is the thumb rule. And only through keeping records and books of **(3.3)** properly, will one be able to tell, at any point of time whether the **(3.4)** is heading in the right way.

Controlling the **(3.5)** investments and making the right financial plans are **(3.6)** for successfully running any business.

Financial **(3.7)** is a very vast subject that can be understood and executed by **(3.8)** in the field of accounting. The branches of financial planning include, **(3.9)**, accounting, auditing, controlling and skillfully managing **(3.10)** that should be paid to the government. (10 marks)

Question 04

You are the Course Coordinator of the Business School where you are following a course in Accountancy. A special speaker is to deliver a speech next week and you have to inform all the Accountancy students about the speech. Write a notice to be displayed in the notice board in the main hall. Include the following in your notice:

- The day, date, venue and time duration of the speech.
- The name of the speaker.
- A brief description about him / his qualifications.
- The topic he will speak on.
- Request all students to attend.

(Use about 80 - 100 words.)

(10 marks)

Question 05

You have obtained a loan from **Sarasa Bank** and find it difficult to settle it due to personal reasons. Write a letter to the Manager of the branch in Dehiwela including the following:

- The reason for writing.
- Two reasons why you cannot settle the loan soon.
- A polite request for an extension to settle the loan.
- How long you need to settle the loan.

(Use about 100 - 120 words.)

(10 marks)

Question 06

The words in the following sentences are jumbled. Put them in the correct order to form meaningful sentences. Number **(6.0)** is done for you. Write the sentences in your answer booklet:

(6.0) *a / error / grammar / but / excellent / there / is / it / in*

His report is ~~excellent. but there is a grammar error in it.~~

(6.1) *it / the / cannot / post / I / reads / letter*

Until the boss,

(6.2) *on / time / bus / the / missed / he arrived / office / in*

Although he

(6.3) *hope / finish / work / our / 5 pm / to / by / tired / we*

Because we are

(6.4) *to / able to / the / problem / find / a solution*

Finally we were

(6.5) *studied / got through / the exam / distinctions / hard / you / with*

Since you

(10 marks)

End of Section B

SECTION C

(25 marks)

Question 07

(A) You came across the following advertisement in the employment section of a newspaper.

Write your Curriculum Vitae (CV) to be emailed to the relevant person:

MANAGEMENT TRAINEE

We are looking for a dynamic, result oriented
and highly motivated individual to be part of
our finance team.

Required qualifications and Skills.

An AAT Passed Finalist with
Excellent communication skills in English and
willingness to work in hospitality industry.

Human Resource Manager: harshgun@gmail.com

Include the following:

- Skills and experience required for the post as mentioned in the advertisement.
(Eg: your experience, educational achievements, prizes, awards)
- involvement in societies and clubs.
- interests / language competency / special or unique skills.

(Do not write your own name and address.)

(Use about 120 - 150 words.)

(10 marks)

(B) The following is the Statement of Financial Position of **ACNC (Pvt) Ltd.** Imagine that you are the Accountant of the company and have to make a speech on the financial position of the company at the management meeting.

Write the speech you will make at the meeting.

ACNC (Pvt) Ltd.
Statements of Financial Position *(Rs.'000)*

As at 31 st March	2023	2022
Assets:		
Non-Current Assets:		
Property, Plant and Equipment	92,000	67,000
Accumulated Depreciation	(22,000)	(15,500)
Carrying Value	70,000	51,500
Current Assets:		
Inventories	22,600	27,900
Trade and Other Receivables	40,250	10,500
Cash and Cash Equivalents	2,300	1,100
	65,150	39,500
Total Assets	135,150	91,000
Equity and Liabilities:		
Equity:		
Stated Capital (Ordinary Shares)	80,000	80,000
Retained Earnings	13,300	(28,300)
	93,300	51,700
Non-Current Liabilities:		
Long-Term Loans	16,200	18,000
Current Liabilities:		
Trade and Other Payables	25,650	21,300
Total Equity and Liabilities	135,150	91,000

(Use about 150 words.)

(15 marks)

(Total 25 marks)

End of Section C