



ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

TALENT SUBJECT - JULY 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.**

17-08-2024

Morning

[9.00 – 12.00]

No. of Pages : 09

No. of Questions : 07

SECTION A

(Total 25 marks)

Question 01

(A) Read the dialogue between **Surath** and **Amali**. 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) **Surath** : Hello **Amali**! It's so nice to see you. How was your stay in the USA?

Amali : Well, it was I learned a great deal.

I must say I'm happy to see you too.

(1) not very interesting.

(2) a wonderful experience.

(3) boring and tiring.

(4) rather a wastage of time.

(1.2) **Surath** : So, you learned a lot of new things and It's a rare opportunity?

Amali : Yes, for once in my life I got really lucky.

(1) became more efficient.

(2) got to be too lazy.

(3) you are proud now.

(4) became less fluent.

(1.3) **Surath** : Sri Lankans studying there?

Amali : Yes. There were many young men and women.

- | | |
|------------------------|----------------------|
| (1) How were people of | (2) Where were them |
| (3) Why weren't they | (4) Did you meet any |

(1.4) **Surath** : We missed you specially during the report writing sessions. Your were an asset?

- | | |
|-----------------------------|------------------------------|
| (1) mild listening skills | (2) inabilities to read well |
| (3) advanced writing skills | (4) lack of many skills |

(1.5) **Amali** : all my friends and family. By the way, what have you been doing during the past few years?

- | | |
|-----------------------|---------------------------|
| (1) I missed you and | (2) You missed my friends |
| (3) I missed only you | (4) Did I miss everyone |

(1.6) **Surath** : The usual tasks : auditing, report writing and managing the projects.

Amali : Oh! really? Did you get promoted to a senior position?

- | | |
|-------------------------------|-----------------------------|
| (1) related to our business. | (2) out of the ordinary. |
| (3) non related sale affairs. | (4) all kinds of unrelated. |

(1.7) **Surath** : Yes. The directors also decided to promote some of our colleagues.

Amali : Congratulations! You, as well as the others

- | | |
|--------------------------|-----------------------------|
| (1) decided to tell me. | (2) deserve the promotion. |
| (3) never know about it. | (4) informed the directors. |

(1.8) **Surath** : Thank you **Amali**. Now tell me about yourself plans?

Amali : Well, I will be working with you. I'm quite sure of that.

- | | |
|--------------------------|------------------------|
| (1) How are your present | (2) Where will be your |
| (3) What are your future | (4) Why are there many |

(1.9) **Surath** : I'm happy to hear it. with you.

Amali : I have no doubt about it. We can work to be good team members.

(1) They too are happy about this (2) I am looking forward to work

(3) The management will work (4) All of them sure will join

(1.10) **Surath** : I can remember the projects we completed successfully.

Amali : Yes. They were profitable to the company and we were.....

Let's meet again tomorrow in your office.

(1) we lost money too.

(2) the company losers.

(3) disliked too much.

(4) much appreciated.

(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:

repair it immediately	not enough space	more profits now	with no windows	has gone up fast
has dropped	make a request	has a good range	service is excellent	production of biscuits

(a) **Mr. Perera** : Why have you moved your office to a smaller town?.

Shop owner : I think it is a better place. The number of customers **(1.11)**

Mr. Perera : You mean you managed to attract more customers?

Shop owner : Yes. Are you surprised? The shop earns **(1.12)**

(b) **Gamunu** : My office is so gloomy. It is depressing.

Rajintha : Mine is the same, **(1.13)** in it.

Gamunu : It is time to improve the office environment.

Rajintha : Good idea. Let's **(1.14)** to the management for necessary repairs.

(c) **Supervisor** : Today the **(1.15)** has decreased slightly.

Operator : One of the machines broke down. It's only a 3% loss.

Supervisor : Yes. I understand. We should **(1.16)**

Operator : The machine's production capacity **(1.17)**

(d) **Sunimal** : Why do you like the restaurant across the street better than our canteen?

Kumudu : There is **(1.18)** in the canteen. The restaurant is larger

Sunimal : But the **(1.19)** in the canteen. Also, the staff is very friendly.

Kumudu : The restaurant **(1.20)** of tasty food.

(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 Mutthu,

This is about our plan to start a new business.

As we do not have enough money we **(1.21)** (*will have to, would have to*) apply for a bank loan. According to our estimate we need at least one million rupees.

If you could contact your friend in the bank he **(1.22)**..... (*would help, will help*) us. We need to buy the necessary equipment. If we study the advertisements on the internet we **(1.23)** (*will be able to, would be able to*) decide on what to buy. It is the most important step to take. If we selected bad quality equipment I am certain our business **(1.24)** (*would fail, will fail*).

If we **(1.25)** (*can meet, would meet*) tomorrow we will have plenty of time to discuss these matters further.

Thank you.

(05 marks)

(Total 25 marks)

End of Section A

SECTION B

(Total 50 marks)

Question 02

Study the following table and fill in the blanks in the below paragraph by using the information in the table. Select the most suitable words from the list:

Busmill (Pvt) Ltd.
(a Vehicle Supplier to Asian countries)

Bus Type	Within 14 weeks	Within 14 -18 weeks	Within 18 - 22 weeks	Total at the end of 22 weeks
Brand new 49-54 seats super luxury buses	25	50	40	115
Brand new 42-45 seats luxury buses	50	40	40	130
Brand new 30-35 seats semi luxury buses	25	30	30	85

Source: Management Reports of the company.

luxury	decline	manufacturing	total	hundred
seats	export	ready	according	three

Busmill is a well-established company engaged in **(2.1)** of buses which they **(2.2)** mostly to Asian countries. The table shows, there are **(2.3)** kinds of brand new buses **(2.4)** to be sold. The buses are categorized **(2.5)** to the number of **(2.6)** and the quality: that is whether they are **(2.7)** or semi luxury buses. A total of one **(2.8)** buses are produced within 14 weeks .

Within 22 weeks a **(2.9)** number of three hundred and thirty buses are manufactured. There is a slight **(2.10)** during 14 - 18 weeks.

(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:

match	software	committing	classify	accountants
trust	ensure	reports	expensive	entered

Accounting errors can be harmful to a firm's reputation.

They can hamper the client's **(3.1)** in the firm and are often **(3.2)** Hence, accountants usually steer clear of **(3.3)** errors for which they deserve high praise and appreciation.

Here is a common accounting mistake that is often checked and avoided by **(3.4)**

Not Classifying Expenses Correctly

It is easy to incorrectly **(3.5)** expenses while entering information. Although our accounting **(3.6)** is saving us a lot of time, incorrectly **(3.7)** data can turn out to be a real headache when such entries do not **(3.8)** Unexplained differences in our tax and accounting **(3.9)** are hard to find. To avoid unwanted stress it is advisable to carry out routine checks, just to **(3.10)** that all entries are done correctly and the results are not raising red flags. (10 marks)

Question 04

You are the president of the welfare organization of your Business English Institute. For the next anniversary of the institute it has been decided to donate books to the libraries of several schools in rural areas. You have to inform all students and get their support.

Write a notice including the following:

- What the notice is about.
- The need to collect books (used, new, nearly new).
- Types of books e.g. academic, stories for children, etc.
- Request everyone to contribute.
- Name of person to hand over books.
- Telephone number and email address for further information

(Use about 80 - 100 words.)

(10 marks)

Question 05

You ordered some garments online from the “Best Garment Emporium Website”. You paid Rs.8,000/- for the garments and Rs.350/- as delivery charge. After wearing them you realized that the garments are of very bad quality. The colours faded within a week. One got torn while washing. Write a letter of complaint to, Mr. M.S. Dias, the Customers Relationship Manager of the Emporium including the following:

- A brief introduction about yourself.
- Items purchased / Item numbers / Date of purchase.
- The faults in the items.
- Express your disappointment.
- Request for a refund.

(Use about 80 - 100 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:

Some Interview Questions:

(6.0) your / about / tell / yourself / qualifications ? / me / and

~~Can you tell me about yourself and your qualifications?~~

(6.1) you / work / this / to / want / company / at

Why do..... ?

(6.2) you / this / interests / about / position

What ?

(6.3) tell / your / and / strengths / about / weaknesses / us

Could you ?

(6.4) you / in / years / you / think / be / five / will

Where do ?

(6.5) goals / future / for / your / are / the

What ?

(10 marks)

End of Section B

SECTION C

(25 marks)

Question 07

- (A) The Income Statements of **Silva Hardware Ltd.** for the years ended 31st March 2024 and 31st March 2023 are given below:

Assume that you are the Accountant of the company and you are expected to make a speech to the Board of Directors on the facts and figures given.

Write the speech you will make to the Board of Directors:

Silva Hardware Ltd.
Statements of Comprehensive Income *(Rs.'000)*

for the year ended 31st March	2024	2023
Sales Revenue	1,000,000	1,150,000
Sales Returns and Allowances	(35,000)	(45,000)
Net Sales	965,000	1,105,000
Cost of Sales	(505,000)	(630,000)
Gross Profit	460,000	475,000
Distribution Expenses	(120,000)	(130,000)
Administration Expenses	(195,000)	(180,000)
Finance Expenses	(2,500)	(3,000)
Net Profit Before Income Tax	142,500	162,000
Income Tax	(14,000)	(18,000)
Profit After Tax	128,500	144,000

(Use about 100 – 120 words.)

(15 marks)

(B) You came across the following advertisement in the “Job Vacancies Section” of a newspaper.

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

ASSISTANT ACCOUNTANT	
We are seeking a dynamic professional to join our team as an Assistant Accountant.	
The applicants must possess the following:	
<ul style="list-style-type: none">• <i>Full / part professional qualifications in AAT.</i>• <i>Hands on experience in Quick Books.</i>• <i>Good oral and written in English.</i>	
Apply with names and contact information of two non-related referees.	
Forward your CV within 7 days to the following Email Address:	
Kadi@gmail.com	Coconut Plantations
0777543276	Pallama, Puttalam.

Include the following:

- School / schools attended.
- Extra-curricular activities.
- Educational / professional qualifications as mentioned in the advertisement.
- Language proficiency.
- Special achievements / skills / interests.

(Use about 150 words.)

(Do not write your own name and personal information.)

(10 marks)

(Total 25 marks)

End of Section C
