



ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

TALENT SUBJECT - JULY 2026

(305) 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.**

01-08-2026

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 two colleagues. 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 and the number assigned to part of the question:

(1.1) Dinuka : Renuka, can you spare 10 minutes of your precious time?

Renuka : Yes, certainly. What's bothering you? You look

- | | |
|-----------------------------|------------------------------|
| (1) weary and frustrated | (2) so happy and relaxed |
| (3) comfortable seated here | (4) like a man enjoying life |

(1.2) Dinuka : I have been looking at the latest engagement survey and I'm a bit worried about the civil engineering team. All the members are

- | | |
|--------------------------------|-----------------------------|
| (1) working enthusiastically | (2) praising the management |
| (3) planning to go on a strike | (4) trying hard to do well |

(1.3) Renuka : I heard about it too. Ever since we announced the overtime policy, people have They don't seem as motivated as they used to be.

- | | |
|--------------------------------|--------------------------------|
| (1) shown quite an interest | (2) improved their work ethics |
| (3) kept moving at a fast rate | (4) been dragging their feet |

(1.4) Dinuka : Exactly. I tried to talk to **Rajan**, the team leader, but he just without saying anything significant.

- | | |
|----------------------------|-------------------------------|
| (1) beat around the bush | (2) wants to complain now |
| (3) pretends to be helpful | (4) likes to be a good leader |

(1.5) Renuka : I'm sure he said everything was fine. I think **Rajan** is afraid of being seen as a complainer. As far as I know he has

- | | |
|---------------------------------|-------------------------------------|
| (1) some useful writing skills | (2) remarkable leadership qualities |
| (3) developed his relationships | (4) excellent listening skills |

(1.6) Dinuka: Exactly. He guides the team in the correct direction, but now we need to address this issue before it

- | | |
|---------------------------|------------------------------|
| (1) gets easier to handle | (2) becomes a hard problem |
| (3) ends the whole world | (4) brings a good settlement |

(1.7) Renuka : Yes, indeed. We regarding their concerns. We need to change some of the requirements that are causing the stress

- | | |
|--------------------------------|----------------------------|
| (1) must not see eye to eye | (2) shall not keep an eye |
| (3) shouldn't turn a blind eye | (4) can't keep eye contact |

(1.8) Dinuka : True. If we just talk and don't act, the employees will think that we are ignoring them. So, let's write a proposal for the director

- | | |
|---------------------------------------|------------------------------------|
| (1) in order to make him happy | (2) explaining the quality of work |
| (3) without telling him the situation | (4) on behalf of all the employees |

(1.9) Renuka : Alright. Let's do it immediately. I'm sure he knows the universal truth: "happy employees are".

- | | |
|-------------------------------------|----------------------------------|
| (1) more productive in the long run | (2) less attentive all the time |
| (3) not the best people around here | (4) the ones who create problems |

(1.10) Dinuka : Right. Let's get to work on that. We really need to settle this issue, I mean before our top employees leave.

- | | |
|------------------------|-------------------------|
| (1) slowly and quietly | (2) as soon as possible |
| (3) as we move on | (4) taking much time |

(10 marks)

(B) Study the following table and the list of words given below.

Then Select the most suitable phrases from the list to complete the short dialogues.

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

DPL (Pvt) Ltd.

Production of Gloves from 2022 to 2025

(Units in Thousands)

Glove Type	2022	2023	2024	2025
Nitrile (Chemical Resistant)	450	520	610	700
Latex (Multi-Purpose)	800	750	680	600
Leather (Heavy Duty)	120	135	150	165

downward trend	the smallest category	steady increase	350,000 units	surpassed Latex
the most rapid expansion	a gradual growth	the most popular	continue into 2026	overtaken the volume

Sanjay : Hey **Sumee**, I have been looking at the production report for the last four years. It's interesting to see how our priorities are shifting. If you look at the Nitrile gloves, there has been a **(1.11)** since 2022.

Rumee : You're right. They've gone from 450,000 units to 700,000 units. In contrast, the production of Latex gloves seems to be on a **(1.12)** The amount has decreased every single year.

Sanjay : It makes sense given the market shift. Actually, by 2025, Nitrile production has almost **(1.13)** of Latex production level.

Rumee : Yes. Now looking at the Leather gloves, the numbers are much lower, but they show **(1.14)** They have grown by about 15,000 units annually.

Sanjay : Even though the Leather production is growing it remains as **(1.15)** in our catalogue.

Rumee : Definitely. When we compare the start and end of the period, we notice the Nitrile category has seen **(1.16)** compared to the other two.

Sanjay : I noticed that too. On the other hand, the gap between Nitrile and Latex in 2022 was **(1.17)** , but by 2025. Nitrile had actually **(1.18)**

Rumee : It's a total reversal. It is also worth noticing that in 2022, Latex was **(1.19)** of the three, but it is losing that lead fast.

Sanjay : If these trends **(1.20)** I expect leather to stay steady while Latex continues its decline.

(10 marks)

(C) Fill in the blanks in the following sentences with conditional clauses. Use the most suitable form of the verbs given within brackets to complete them. Write the numbers **(1.21)** to **(1.25)** in your answer booklet and the correct verb against the relevant number:

(1.21) If the client pays the invoice by Friday, we (have) enough cash flow to cover the payroll on Monday.

(1.22) Our current budget is fixed. However, if we received an unexpected tax refund, we (invest) in new accounting software immediately.

(1.23) If the bookkeeper had recorded the transactions last week, the company (avoid) the penalty from the tax department.

(1.24) The manager said, "If the company had invested in R & D projects last year, we (stay) ahead of our competitors."

(1.25) If the engineer signs the contract today, the workers (begin) the construction work immediately.

(05 marks)

(Total 25 marks)

End of Section A

SECTION B

Question 02

Read the following text and find the necessary information to complete the given table:

Write down the numbers **(2.1)** to **(2.10)** in your answer booklet and the correct answer selected by you against the relevant number:

Colombo - Green Vehicle Solutions (GVS) announced its third quarter financial results for the quarter ended 30th September 2025. Despite global supply chain fluctuations, the company reported a total revenue of Rs. 8.2 billion representing a 13% increase compared to the same period last year.

The surge was largely driven by the launch of the Road- star Z electric model, which saw 1,000 vehicles imported and sold this quarter. However, import cost rose to Rs. 1.2 billion due to the increased tax amounts. To compensate for this loss, CEO Mr. Perera confirmed a 5% reduction in administrative overhead.

Looking ahead, the company has allocated Rs.120 million for research and development specifically targeting customer needs and awareness of new Green Vehicles with regard to environment conservation for the next quarter. The company also announces a new partnership with **EV Reserves (Pvt) Ltd.** aiming to install 500 battery charging stations in several towns. Currently the company maintains a cash reserve of Rs. 1.5 billion and expects to reach a market share of 15% by the year end.

Subject (Main points)		Information
(2.1)	Reporting period	
(2.2)	Revenue earned	
(2.3)	Revenue growth (%)	
(2.4)	Number of Road – star Z electric model sold	
(2.5)	Total import cost	
(2.6)	Administrative Overhead reduction (%)	
(2.7)	4 th quarter R&D budget	
(2.8)	New partnership	
(2.9)	Target number of charging stations	
(2.10)	Current cash reserve	

(10 marks)

Question 03

Fill in the blanks in the following text with the most suitable words selected from those given in the table below:

Write down the numbers **(3.1)** to **(3.10)** in your answer booklet and the word selected by you against the relevant number:

sales	expenses	accounts	balance sheet	equipment
specific	invoices	assets	cash flow	gross profit

After twelve months of running a business, Omayya sat down with her accountant to review her company's financial health. She started by looking at the **(3.1)** which gave her a snapshot of the business's financial position at that **(3.2)** moment, listing everything the company owned and everything it owed.

Omayya was pleased to see that the total amount of money generated from **(3.3)** had increased by 20% compared to last year. After subtracting the direct cost of goods sold, the **(3.4)** looked healthy. However, once all operating **(3.5)** and taxes were deducted, the final net profit was tighter than expected.

One reason for the tight margins was the high cost of maintaining their fixed **(3.6)**, such as the delivery trucks and warehouse machinery. The accountant reminded her to factor in depreciation as the value of the **(3.7)** decrease over time due to wear and tear.

Omayya also noticed a significant amount of money sitting in **(3.8)** receivable representing customers who had received services, but had not settled their **(3.9)** yet. This was affecting the company's **(3.10)** making it difficult to pay off their current liabilities, such as short-term loans and supplier bills.

(10 marks)

Question 04

Read the following email sent by the event manager of “**Super Ways**” pharmacies to all regional managers informing about changes made to an upcoming seminar. Write answers to the questions given below:

Write down the numbers **(4.1)** to **(4.10)** in your answer booklet and your answers against the relevant number.

Hi everyone,

I am writing to let you know that due to unavoidable circumstances, we have to move the ‘Health Guard’ seminar on 16th September from the Grand Hotel to the Gateway Community Plaza which is just 1 km away.

As the new venue is smaller, we can no longer offer on-site parking for all attendees. Managers arriving from the Northern province should park at the central plaza garage. Those who are coming from other provinces can park their vehicles at the Globe Hotel parking plot (permission granted).

Please note that the keynote address by Dr. Alwis has been moved up by 30 minutes. He will now take the stage at 9.15 a.m. sharp. There will be coffee and lunch breaks as planned and please send an email to Ms. Shoba as mentioned in the previous email by Thursday if you have any new dietary restrictions.

Hope to see you soon!

Best Regards,
Ms. Sama De Silva
Event Manager

(4.1) What made the event manager change the venue of the seminar?

(4.2) Where is the new venue situated?

(4.3) Why can’t the new venue provide parking for all attendees?

(4.4) When will the seminar commence?

(4.5) Who has permission to park at Globe Hotel?

(4.6) What other change will take place on the day of the seminar?

(4.7) What aspect of the seminar remains the same?

(4.8) Who is the person to contact for food preferences?

State whether each of the following statements from **(4.9)** and **(4.10)** is **True** or **False**. Write the answer (**True/False**) in your answer booklet with the number assigned to the question:

(4.9) The duration of the seminar is mentioned in the email.

(4.10) The title of the seminar is Health Guardians.

(10 marks)

Question 05

You are the CEO of a company. The company's profit margin has dropped from 38% to 28 % over the last quarter even with a record – high sales volume.

Write an email to be sent to Sales Manager of the company including the following:

- The reason for writing the e-mail, express your concern.
- Your findings regarding the loss of profit: (Rising raw material costs /aggressive discounting / inefficient labour.)
- Propose measures to overcome these drawbacks.

(You may use suitable email address when you compose the email.)

(Use about 110 - 120 words.)

(10 marks)

Question 06

Select the most suitable linking word given within brackets to complete the following sentences. Write the numbers **(6.1)** to **(6.10)** in your answer booklet and the selected word against the relevant number:

- (6.1)** The reports showed unexpected high profits (*unless, therefore, although*) the board of directors decided to increase the annual dividend.
- (6.2)** (*Because, Moreover, In Spite of*) the global supply chain disruptions, our department managed to deliver all orders on time.
- (6.3)** Our Galle factory has seen a great improvement in productivity; (*until, likewise, in spite of*) our branch in Matara has reported record breaking gains.
- (6.4)** We cannot renew the service contract (*therefore, also, unless*) the client agrees with the updated terms and conditions.
- (6.5)** The Director said, “ (*although, likewise therefore*) the initial investment is going to be quite high, the long-term benefits make the project worthwhile.
- (6.6)** The startup failed (*also, because, due to*) it lacked a sustainable business model and the venture capital got exhausted.
- (6.7)** The manager reduced wastage of raw materials; (*furthermore, due to, hence*) he implemented new strategies to improve employees' contributions.
- (6.8)** Our new office has a lot of natural light; (*too, in addition, whereas*) it is located very close to the bus stop.
- (6.9)** Dimuthu enjoys working in the sales department (*consequently, according to, while*) Rahul prefers working with numbers in the accounting.
- (6.10)** We wanted to have a meeting with the director to discuss an important issue, (*however, while, when*) he could not attend.

(10 marks)

SECTION C

(25 marks)

Question 07

- (A) You came across a job advertisement in a recent Sunday Newspaper. It said, “*we are hiring, join our team as a Finance Intern*”. You are interested in this position and wish to apply. Write your Curriculum Vitae (CV) to be sent to the hiring officer.

Include the following in your CV:

- Personal information.
- Academic qualifications.
- Professional qualifications.
- Relevant Skills.
- Work experience.
- Extracurricular activities.

(Use about 120 – 150 words.)

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

(10 marks)

- (B) As a nature and environment lover, it has been your ambition in life to produce or manufacture things that are beneficial to all living beings. With this in mind, you recently prepared a product; a biodegradable water bottle to replace the plastic ones commonly used and discarded. You worked hard with your team members to produce this item. Now you need to present it to a group of clients.

Write the speech you will make at the presentation.

Follow the following steps:

- Introduction about you / team mates
- Details about your product / it's purpose/ benefits etc.
- How you set about it / trials and errors etc.
- Conclusion – Invitation for comments and questions.

(Use about 200 words.)

(15 marks)

(Total 25 marks)

End of Section C
