



**ASSOCIATION OF ACCOUNTING TECHNICIANS
OF SRI LANKA**

CURRICULUM 2025

PILOT PAPER

305 - BUSINESS COMMUNICATION (BC)

A publication of the Education and Training Division

Association of Accounting Technicians of Sri Lanka

305 - Business Communication (BC)

Instructions to Candidates (Please Read Carefully)

Time Allowed:

Writing : 03 Hours

Structure of Question Paper:

- This paper consists of three Sections; Section A, Section B and Section C.
- All the questions of Section A, Section B and Section C should be answered.

Marks:

- Allocation of marks for each section:

Section	Marks
Section A	25
Section B	50
Section C	25
Total	100

- Marks for each question are shown with the question.
- The pass mark for this paper is 50.

Answers:

- All answers should be written in the booklet provided, answers written on the question paper will not be considered for marking.
- Begin your answer of each question on a new page.
- All workings should be clearly shown.
- Do not write on the Margins.

Answer Booklets:

- Instructions are shown on the front cover of each answer booklet.

Calculators:

- Candidates may use any calculator except those with the facility for symbolic algebra and differentiation. No programmable calculators are allowed.

Question 01

(A) Read the following telephone conversation that took place between two friends, **Surani** and **Senaka**. Select the 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 all the parts before you start writing the answers.

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.

*(Phone rings, **Surani** answers)*

(1.1) Surani: Good morning, **Senaka**, **Surani** speaking. You wanted me to contact you.

Senaka: Good morning, **Surani**. Can you speak about an urgent matter?

- | | |
|----------------------------|----------------------------|
| (1) ask some questions to | (2) spare a few minutes to |
| (3) let someone else today | (4) listen to many people |

(1.2) Surani: Absolutely, what's up?

Senaka: I was just going through the slides and I had been thinking about the market progress section.

- | | |
|-------------------------|------------------------|
| (1) of our presentation | (2) with the officials |
| (3) preparation up to | (4) combined together |

(1.3) Surani: Oh, right, **Senaka?**

- | | |
|--------------------------|----------------------------|
| (1) how was that review | (2) what were you thinking |
| (3) what did you analyze | (4) where were you going |

(1.4) Senaka: Well, we have highlighted the current trends, which is good, but we should also mention the potential disruptions that might happen in the next few months.

- | | |
|-----------------------------|-------------------------|
| (1) we were hoping if | (2) they are commenting |
| (3) I was wondering whether | (4) many were saying |

(1.5) Surani: That's a good point. What kind of disruptions

- | | |
|-------------------------|----------------------------|
| (1) will happen to you | (2) will you be overcoming |
| (3) don't happen always | (4) are you envisioning |

(1.6) Senaka: It's about the new environmental regulations Let's add a few sentences to show that we are thinking ahead.

- | | |
|---------------------------------|------------------------------|
| (1) that are coming into effect | (2) reinforced by the people |
| (3) misplaced by the state | (4) which had been canceled |

(1.7) Surani: I like that. It will indicate that we are concerned about the future. you thinking of adding it?

- | | |
|------------------------------------|----------------------------|
| (1) How do you want to change and | (2) What is the reason for |
| (3) Where in the presentation were | (4) How far should it make |

(1.8) Senaka: Well, after slide eight, where we trends. We could add a new slide, or may be integrate it into the existing one. What do you think would flow better?

- | | |
|-------------------------------------|--------------------------------|
| (1) discuss the current market | (2) call for all media station |
| (3) try to end up the discussion on | (4) demand the audience to |

(1.9) Surani: I think a new slide is much better.

....., "Looking ahead: Preparing for Market Disruptions". It could work well I'm certain.

- | | |
|------------------------------------|-----------------------------|
| (1) Shall we give a one word title | (2) Let's give it the title |
| (3) Come on, Let's keep on for | (4) I don't care about it |

(1.10) Senaka: Perfect, I your bright addition. I will update the changes and send it to you tonight.

- | | |
|-----------------------------|----------------------------|
| (1) couldn't care less with | (2) have some of my doubts |
| (3) cannot say anything | (4) do totally agree with |

Surani: Great. Thank you for your ideas which will strengthen our presentation.

(10 marks)

(B) Fill in the blanks in the following text using the most suitable verb forms given below:

Write the numbers **(1.11)** to **(1.15)** in your answer booklet and the verb form selected by you against the relative number.

will reach	hope to see	has been working	believe	are planning
------------	-------------	------------------	---------	--------------

Our company decided to launch a new marketing campaign before the end of the year. The team **(1.11)** diligently to develop a strategy that **(1.12)** a wider audience. We **(1.13)** this initiative could significantly increase our brand awareness. After the initial phase we **(1.14)** to analyze the results and make adjustments. Ultimately we **(1.15)** a substantial return on our investment. **(05 marks)**

(C) Select the most suitable linking words from those given within brackets to complete the paragraph. Write the numbers **(1.16)** to **(1.25)** in your answer booklet and the linking word selected by you against the relevant number.

(1.16) (*Until, Unless, Although*) establishing a new business requires significant capital and effort it can yield substantial returns in the long run **(1.17)** (*because, also, clearly*) it allows for the creation of innovative solutions and the capture of markets. **(1.18)** (*Before, After, However*), navigating the initial stages for a new business can be challenging, **(1.19)** (*whereas, finally, due to*) established businesses often benefit from brand recognition and customer loyalty.

(1.20) (*Owing to, Moreover, Even*) a well-defined business plan is crucial for attracting investors and securing funding; **(1.21)** (*similarly, accordingly, unlikely*) a strong management team is essential for effective execution of plans. **(1.22)** (*In order to, Though, In addition*) continuous market research helps businesses adapt to changing consumer needs; **(1.23)** (*therefore, accordingly, unlikely*), companies that prioritize innovation and customer satisfaction are more likely to thrive. **(1.24)** (*While, Despite, Thus*) economic downturns can present obstacles, resilient businesses often find opportunities for growth **(1.25)** (*and, too, but*) expansion during such periods. **(10 marks)**

(Total 25 Marks)

End of Section A

Five (05) Compulsory questions

SECTION B

(Total 50 marks)

Question 02

Read the text and answer the questions given below it. Write the numbers **(2.1)** to **(2.6)** in your answer booklet and your answers against the relevant question number.

Long ago, even before computers, people needed to keep a track of their money and what they owned. This was the beginning of accounting. Imagine a small shop owner in ancient times. They might use stones or marks on clay tablets to count how much grain they sold or how much money they owed. This simple record keeping helped them know if their business was doing well.

As businesses grew bigger and more complex, so did accounting. People started writing in large books, carefully listing every transaction- every time money came in or went out. Accountants used pens and paper, working for many hours to make sure all the numbers were correct. It was a slow and sometimes a difficult job.

Today accounting is very different. Computers have changed everything. Now accountants can use special software to record and analyze financial information. This software can do calculations much faster and more accurately than humans can do manually. Instead of big books information is stored digitally.

Accountants today still need to understand the same basic principles as accountants in the past. They still need to know how to track income, expenses, assets and Liabilities. However, modern technology allows them to do much more. They can create detailed reports quickly, analyze large amounts of data to make better business decisions and share information easily with others around the world.

While the tools have changed dramatically, the main goal of accounting remains the same: to provide clear and accurate information about money and finances. This information is important for businesses to succeed and for people to make informed decisions about their money.

- (2.1) In ancient times what might a shop owner have used to keep track of their business?
- (2.2) How did accountants record transactions before computers?
- (2.3) What is one way computers have changed the process of accounting for accountants?
- (2.4) What are some things that accountants today still need to understand, just like accountants in the past?
- (2.5) What are some things that modern technology allows accountants to do that they could not do easily before?
- (2.6) According to the text what is the most important goal of accounting? (10 marks)

Question 03

Complete the short dialogues using the correct group of words from the list given below. Write the numbers (3.1) to (3.10) in your answer booklet and the group of words selected by you against the relevant number.

somewhere close to our	joining the auditing team
send out an invitation	know if you need anything
go straight down the first	open this late in the
resolve it by Friday so	are a few errors
meeting with the finance	really excited to be

Anuli : Hey **Rajan**, Have you had a chance to go through the budget report?

Rajan : I finished going through it this morning. There (3.1) in the expenses.

Anuli: I noticed that too. Should we schedule a (3.2) team ?

Rajan: Yes, let's do that . I'll check their availability and (3.3)

Anuli: Let's (3.4) we can finalize the report.

Suresh: Tharu, is there a pharmacy (3.5) office?

I need to buy some medicine for my mother.

Tharu: Yes there is one. Just (3.6) lane and turn left at the traffic lights. It is right next to the Super Market.

Suresh: Got it. Thank you. Is it (3.7) night?

Tharu: Yes indeed, it's open for 24 hours.

Manager: Good morning everyone. I'd like you to meet our newest team member, **Neela**.

Neela : Hi, it's great to meet you all. I'm (3.8) here.

Palitha: Welcome **Neela**. What will you be working on?

Manager: She will be, (3.9), focusing on digital campaigns.

Lalith: Awesome. Let us, (3.10), we are happy to help.

Neela : Thanks so much. I'm looking forward to working with you.

(10 marks)

Question 04

Fill in the blanks in the following text with the most suitable words selected from the list given below it. Write the numbers (4.1) to (4.10) in your answer booklet and the word selected against the relevant number.

advertising	benefits	businesses	consumers	drawbacks
disappointment	essential	misleading	pressured	television

Advertising is a powerful tool used by businesses to promote their products and services. It plays a significant role in the economy and in shaping consumer behaviour. While advertising offers several (4.1), it also has its downsides.

On the positive side, advertising informs (4.2) about available products, new innovations and competitive prices. It helps (4.3)..... reach potential customers, boost sales and grow their brand recognition. (4.4) can also support media industries such as (4.5), radio and online platforms, as it provides them with (4.6) funding.

However advertising has its **(4.7)** It can encourage unnecessary consumerism, making people feel **(4.8)** to buy things they don't need. Some advertisements may be **(4.9)** or exaggerate the benefits of a product, leading to **(4.10)** or waste of money. Additionally advertising aimed at children or vulnerable populations can be manipulative and ethically questionable. **(10 marks)**

Question 05

Imagine you are the Administrative Officer of **Fairways (Pvt) Ltd.** The Chief Finance Officer of the company has officially requested accommodation for the employees in the accounts department as they have to work overtime frequently and they find it difficult to get back home at odd hours in the night.

Consequently, the company has purchased a housing complex which has recently been converted into a spacious hostel.

Compose an email to be sent to the Chief Finance Officer (siripath@gmail.com) informing him that accommodation is now available.

Include the following in the email:

- The purpose of the email (the reference to the request).
- Location of the hostel, distance from office.
- Eligibility to stay/need to hand over an application.
- Rent free.
- Person to contact for more information.

(Use about 100 -120 words.)

(10 marks)

Question 06

Write a descriptive paragraph on **one** of the following topics. Include four points relevant to the topic you selected:

- Why I want to be an Accountant.
- My favourite country: Where I want to live.
- A friend in need is a friend indeed.
- Smart phones are destroying relationships: my opinion.

(Use about 120 -150 words.)

(10 marks)

End of Section B

A compulsory question

(25 marks)

SECTION C

Question 07

- (A)** Imagine you are the team leader of the Accounting Division of your company, **Coleman & Sons (Pvt) Ltd.** It is your duty to present the income statement to the board members at a meeting next week.

Write the speech you will make at the presentation. Start with an introduction and write about the content of the statement. Have a conclusion and offer a question time.

Coleman & Sons (Pvt) Ltd.**Statement of Comprehensive Income***(Rs.'000)*

For the year ended 31st March	2025	2024
Sales	1,010,000	935,000
Cost of Sales	(610,000)	(425,000)
Gross Profit	400,000	510,000
Distribution Expenses	(9,500)	(115,000)
Administration Expenses	(120,000)	(92,000)
Finance Expense	(3,000)	(15,000)
Net Profit Before Income Tax	267,500	288,000
Income Tax	(25,000)	(12,000)
Net Profit After Tax	242,500	276,000

*(Use about 200 words.)***(15 marks)**

- (B)** You have completed accountancy studies at several institutes and now you are ready to apply for employment. Recently, you read the Sunday Observer's announcement on vacancies for Junior Accountants at **Ian** Pearson's audit firm at 23, Bullers Road, Colombo. You have already sent your CV.

Write a cover letter to the General Manager expressing your keenness to join the firm, a few of your special skills and a request to face an interview.

*(Use about 150 words.)***(10 marks)****(Total 25 marks)****End of Section C**



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SUGGESTED ANSWERS

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Answers to Question 02

Unit 2 - Reading Skills.

Learning outcomes - Identify discourse markers and linking words that maintain cohesion and coherence of a printed text.

- Prepare Summarized printed texts at different levels for easy comprehension.

- (2.1) stones or marks on clay tablets. (01 mark)
- (2.2) accountants recorded transaction in books using pens and paper (01 mark)
- (2.3) now accountants can use special software to record and analyze financial information. (02 marks)
- (2.4) Accountants today still need to understand the same basic principles as accountants in the past. They still need to know how to track income, expenses and assets. (02 marks)
- (2.5) They can create detailed reports quickly, analyze large amounts of data to make better business decisions and share information easily with others around the world. (02 marks)
- (2.6) to provide clear and accurate information about money and finances. (02 marks)
- (Total 10 marks)

Answers to Question 03

Unit 1 - Conversational Skills.

Learning outcomes - Demonstrate confidence in the use of the language in varied situations in the real life and work environment.

- (3.1) are a few errors (3.6) go straight down the first
- (3.2) meeting with the finance (3.7) open this late in the
- (3.3) send out an invitation (3.8) really excited to be
- (3.4) resolve it by Friday so (3.9) joining the auditing team
- (3.5) somewhere close to our (3.10) know if you need anything

(01 mark each, 10 marks)

Answers to Question 04

Unit 2 - Reading Skills

Learning outcomes - Identify discourse markers and linking words that maintain cohesion and coherence of a printed text.

- | | |
|-------------------|-----------------------|
| (4.1) benefits | (4.6) essential |
| (4.2) consumers | (4.7) drawbacks |
| (4.3) businesses | (4.8) pressured |
| (4.4) Advertising | (4.9) misleading |
| (4.5) television | (4.10) disappointment |

(01 mark each, 10 marks)

Answers to Question 05

Unit 3 - Business writing skills.

Learning outcomes - Explain given situations using the language economically and efficiently in the written form.

Writing an email

An example:

From: sandun@gmail.com

To: siripath@gmail.com

Subject: Accommodation for employees

Dear **Mr. Sirimath**

This is with reference to the request with regard to accommodation for your staff.

I am happy to say that we have managed to find a housing complex now converted to a hostel. It is on Park road next to the **ABC pharmacy** and to get there, it takes only a ten minutes' walk from the office.

Those who travel from distant places and have to work overtime are eligible to apply for accommodation (provided free of charge). They should hand over their applications to Ms. Malini De Silva the secretary to the director. Please contact me for further information.

Thank you

Best regards

Sandun Hewage

Content	:	04 marks
Language	:	04 marks
Organization	:	02 marks

(10 marks)

Answers to Question 06

Unit 3 - Business Writing Skills

Learning outcomes - Prepare business documents with clarity and accuracy using modern formats.

Content : 04 marks

Language : 04 marks

Organization : 02 marks

(10 Marks)

End of Section B

Answers to Question 07

Unit 5 - Business Presentation Skills

Unit 6 - Job Interview Skills

Learning outcomes - Explain accounting facts and figures using precise language and vocabulary.

- Prepare professional CVs and attractive covering letters for job applications.

(A)

An example:

Good morning / Afternoon / Evening,

I welcome you all to this meeting today. Your presence here brightens the day.

I'm Thusitha Gamage and all my colleagues who contributed to this task are here with me.

I am pleased to present the income statement of our company which provides a clear overview of our financial performance for the year ended December 31st 2025.

As you can see, we generated a total revenue of Rs.1,010 million and cost of goods sold amounted to Rs. 610 million, resulting in a gross profit of 400 million.

Moving on to operating expenses, we incurred a total of Rs.129.5 million. This includes key areas such as salaries, and wages rent expense and marketing and advertising totaling Rs. 4 million.

The company reported an net operating income Rs.270.5 million. After finance expenses and taxes, the company achieved a net profit after tax of Rs.242.5 million.

In conclusion despite a challenging year, our company has achieved a strong revenue growth, effective cost management in certain areas. We are confident that our strategies will continue to drive growth and profitability.

We are prepared to answer any questions regarding this presentation.

Introduction : 04 marks

Content : 06 marks

Language : 05 marks

(10 Marks)

(B) Cover Letter

An example:

Sender's Name:

Address:

Phone Number:

Email Address:

Date:

General Manager,

Company name,

Address,

Dear Sir / Madam,

Application for the position of Junior Accountant

I am writing to express my enthusiastic interest in the Junior Accountant position advertised in the Sunday Observer. Your audit firm has consistently impressed me due to its reputation, industry leadership, commitment to innovation, responsibility towards the society and specially to your sustainable business practices.

Beyond my academic qualifications mentioned in my CV sent to you, I possess several special skills that I believe align with the requirements of the position.

I am adept at analyzing financial data, identifying discrepancies, and proposing effective solutions.

I understand the critical importance of accuracy in financial record-keeping and I am meticulous in my work.

I can clearly and concisely communicate financial information to both financial and non-financial stakeholders.

I would be grateful if you could give me an opportunity to meet you in an interview to discuss my qualifications further.

Thank you

Yours Faithfully

Name

Signature

Content	:	04 marks
Language	:	04 marks
Organization	:	02 marks

(10 marks)
(Total 25 Marks)

End of Section C