

## ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

### TALENT SUBJECT - JANUARY 2026

#### (310) BUSINESS COMMUNICATION

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

(1) **Time:** 03 hours.

24-01-2026

Morning

[9.00 – 12.00]

(2) **All questions should be answered in the answer booklets provided.**

No. of Pages : 07

(3) **Answers should be in the English medium by all candidates.**

No. of Questions : 07

(4) **100 Marks.**

#### SECTION A

(Total 25 marks)

#### Question 01

(A) Read the dialogue between the two friends **Kusal** and **Bimal**. 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 answers.

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) **Kusal** : Hello! **Bimal**, Can I speak with you for ten minutes?

**Bimal** : Sure, come in. .... ?

(1) How are you feeling

(2) What's on your mind

(3) Why do you need it

(4) What on earth is this

(1.2) **Kusal** : I was looking at the last month's sales figure. My opinion is that our new marketing campaign .... .

(1) has not worked out well

(2) is really a wonderful affair

(3) has been an excellent thing

(4) is an unexpected bonus

(1.3) **Bimal** : I agree. The campaign is appealing, but it hasn't generated .... .

(1) any serious worries yet

(2) the customers we wanted

(3) any important business

(4) the revenue we expected

(1.4) **Kusal** : That's what I feel too. However, the team is getting a lot of positive feedback.

**Bimal** : True, also they ..... customers.

|                                  |                            |
|----------------------------------|----------------------------|
| (1) need negative feedback from  | (2) are getting many loyal |
| (3) are struggling to gather new | (4) were working towards   |

(1.5) **Kusal** : People seem to be more interested 'in the idea of our product' than the actual purchase of it.

**Bimal** : Really? That is something ..... about.

|                         |                       |
|-------------------------|-----------------------|
| (1) we should not think | (2) they do not care  |
| (3) I didn't think much | (4) people don't talk |

(1.6) **Kusal** : Actually, I ..... failed campaigns. So I think I know how to face this.

|                              |                                 |
|------------------------------|---------------------------------|
| (1) don't know how to handle | (2) really dislike handling     |
| (3) have never experienced   | (4) have experience in handling |

(1.7) **Bimal** : Ha ha. I know. Don't you think that ..... audience?

|                                |                                  |
|--------------------------------|----------------------------------|
| (1) we are targeting the wrong | (2) you are aiming for the right |
| (3) the team has not met the   | (4) they are meeting a failed    |

(1.8) **Kusal** : Exactly. We are wasting our funds unnecessarily.

**Bimal** : It's going to be a terrible disaster if we .....

|                               |                                |
|-------------------------------|--------------------------------|
| (1) do a research session now | (2) move on to other customers |
| (3) stop this campaign soon   | (4) don't remedy the situation |

(1.9) **Kusal** : We should think of customers who have shown an interest in similar products.

**Bimal** : Yes, that makes a lot of sense. We could ..... by attracting them.

|                         |                            |
|-------------------------|----------------------------|
| (1) get a better result | (2) not get anything more  |
| (3) beat the team too   | (4) increase more products |

(1.10) **Kusal** : It has been very energizing chatting with you. Let's meet again later.

**Bimal** : Yes, indeed. I was so ..... of the campaign. Now, I know what to do. Thank you so much.

(1) happy about the success stage (2) sad that I had no other option

(3) worried about the failure (4) disappointed about the customers

(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 conversation between **Amila** and **Kamani**.

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

|                      |                   |                          |                      |                       |
|----------------------|-------------------|--------------------------|----------------------|-----------------------|
| a fewer number       | was our best year | for the last three years | a massive surge      | a lot of houses       |
| number of apartments | how our company   | the lowest               | trying to understand | more office buildings |

**Siyonka (Pvt) Ltd.**  
**Completed Construction Projects in 2021, 2022 and 2023**

| Year | Houses | Apartments | Office buildings |
|------|--------|------------|------------------|
| 2021 | 450    | 1,200      | 100              |
| 2022 | 600    | 950        | 150              |
| 2023 | 1,560  | 1,500      | 90               |

**Amila** : Have you had a chance to look at 'work completion numbers' **(1.11)** .....

**Kamani** : I have the numbers right here. I am **(1.12)** ..... the trends.

**Amila** : We built **(1.13)** ..... in the year 2023. It is the highest number that appears in the table.

**Kamani** : We have also built a substantial **(1.14)** ..... in the year 2023 and we saw a drop in 2022 and **(1.15)** ..... in 2023.

**Amila** : Right. It seems like we shifted our focus in 2023. We built **(1.16)** ..... of office buildings than apartments and houses.

**Kamani** : You are correct. There was a demand for commercial space in the year 2022. That's why we built **(1.17)** ..... during that year.

**Amila** : So, to sum it up: 2023 **(1.18)** ..... for houses, but **(1.19)** ..... for office construction.

**Kamani** : Great summary. It shows **(1.20)** ..... adapts to market demand.

(10 marks)

(C) Fill in the blanks in the following paragraph using the most suitable relative clauses given below. Write the numbers **(1.21)** to **(1.25)** in your answer booklet and the correct relative clause selected by you against the relevant number.

|                     |                  |                        |                  |                 |
|---------------------|------------------|------------------------|------------------|-----------------|
| that extends beyond | which they build | who sees opportunities | that allows them | whom their team |
|---------------------|------------------|------------------------|------------------|-----------------|

An entrepreneur is a visionary **(1.21)** ..... where others see only challenges. Their journey is marked by a persistence **(1.22)** ..... to overcome immense obstacles and a passion that drives them forward. They are leaders **(1.23)** ..... respects and trusts. The company **(1.24)** ..... is more than a company; it is a solution to address a need in the world. They are driven by a purpose **(1.25)** ..... creating something of value for their community.

(05 marks)

(Total 25 marks)

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*End of Section A*

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## **SECTION B**

(Total 50 marks)

### **Question 02**

Read the following text and find answers to the questions given below:

Write down the numbers **(2.1)** to **(2.5)** in your answer booklet and the correct answer selected by you against the relevant number:

A business has a profound responsibility to the community it operates in, in addition to providing jobs and paying taxes. This Corporate Social Responsibility (CSR) is a commitment to operate ethically and contribute to economic development while improving the quality of life for employees, their families and the local community.

First, a business should act as a good neighbour. This includes minimizing environmental impact, such as reducing pollution and conserving resources. It also means engaging in fair business practices, respecting local customs and contributing to local infrastructure and services. Second, a business has a duty to its employees, who are also members of the community. This involves providing fair wages, safe working conditions, opportunities for professional development and promoting a diverse and inclusive workplace. Lastly, a business should actively support community initiatives. This can be through philanthropy, such as donating to local charities or sponsoring community events. It can also be through volunteering, where employees use their skills and time to help local non-profits. This kind of engagement fosters a positive relationship between the business and its community, builds customers' loyalty and ultimately contributes to long-term sustainability and success.

- (2.1)** What responsibility does CSR have for the environment of the community?
- (2.2)** What benefits should a business provide its workforce?
- (2.3)** How could employees contribute to the community as part of their responsibility?
- (2.4)** In which ways could a business actively support community initiatives?
- (2.5)** What is the end result of employees' engagement in community service?

(10 marks)

### Question 03

Fill in the blanks in the following text using the most suitable cohesive devices you have given within brackets.

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

#### **The Text Extract from the Financial Controller's Speech:**

"Our company's financial health is a direct result of meticulous **(3.1)** ..... (branding, auditing, selling) and a carefully planned budget. We continuously analyze our **(3.2)** ..... (work, revenue, payment) streams against our operational **(3.3)** ..... (expenses, aims, funds) to maintain a strong profitability. Our Statement of Financial Position provides a clear picture of our **(3.4)** ..... (assets, workers, offices) which are our resources and our **(3.5)** ..... (liabilities, capabilities, realities) that represent our obligations. The value that remains or equity is a key indicator for our **(3.6)** ..... (competitors, investors, customers). We also closely track **(3.7)** ..... (cash, cash flow, petty cash) to ensure that we have enough **(3.8)** ..... (facility, liquidity, quality) for daily operations and to manage our inevitable **(3.9)** ..... (depreciation, deprivation, deviation) of our physical assets. This disciplined approach **(3.10)** ..... (ensures, enables, endures) the success of the company."

(10 marks)

## Question 04

The Income Statement of **ABC (Pvt) Ltd.** for the year ended 31<sup>st</sup> March 2025 and 31<sup>st</sup> March 2024 are given below. Assume that you are the Financial Controller of the company and you are expected to explain the performance to the management.

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

| <b>ABC (Pvt) Ltd.</b><br><b>Statement of Comprehensive Income</b> |                |                |
|---|----------------|----------------|
|   | <b>(Rs.)</b>   |                |
| <b>For the year ended 31<sup>st</sup> March</b>                   | <b>2025</b>    | <b>2024</b>    |
| Sales   | 500,000        | 650,000        |
| Cost of Sales   | (200,000)      | (265,000)      |
| <b>Gross Profit</b>   | <b>300,000</b> | <b>385,000</b> |
| <b>Expenses:</b>  |                |                |
| Distribution Expenses   | (25,000)       | (28,500)       |
| Administration Expenses   | (100,000)      | (138,000)      |
| Other Expenses  | (15,000)       | (12,000)       |
| Finance Expenses  | (10,000)       | (85,500)       |
| <b>Net Profit Before Income Tax</b>                               | <b>150,000</b> | <b>121,000</b> |
| Income Tax  | (37,500)       | (42,800)       |
| <b>Profit After Tax</b>   | <b>112,500</b> | <b>78,200</b>  |

(Use about 130 - 150 words.)

(10 marks)

## Question 05

You are the purchasing manager of **Siyanna (Pvt) Ltd.** at No.45, First Lane, Bambalapitiya. You recently ordered three water filters from **Pure Water** firm at Hill Street, Colombo 02. You made a request for the best quality and prompt delivery. The goods were delivered promptly and the service provided was excellent.

Write a letter of appreciation to the Manager of the firm including the following:

- Mention briefly your position and your company's status.
- What you ordered (Order Number).
- The service rendered by the person who delivered the order.
- The quality of the products.
- Express your satisfaction/ gratitude/appreciation.

(Use about 120 - 150 words.)

(10 marks)

## Question 06

Write a paragraph on one of the following topics. Include at least 3 to 4 points relevant to the topic:

- The skills I should develop for the job of my desire.
- Why do companies need the service of auditors?
- An entrepreneur I admire.

*(Use about 120 - 130 words.)*

(10 marks)

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*End of Section B*

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## **SECTION C**

(25 marks)

## Question 07

(A) You wish to apply for the post of Assistant Accountant at a prestigious company in Colombo. You need to send a covering letter along with your Curriculum Vitae (CV). Write the covering letter to be sent to the Human Resource Manager of the company.

Write only the body of the letter including the following:

- Position applying for and where you saw the job advertisement.
- Express genuine interest/ a few good points about the company.
- Highlight relevant skills and experience. (bookkeeping / reporting / software proficiency, etc.)
- Accomplishments. (examples of achievements)
- Request for an opportunity to face an interview.

*(Use about 120 – 150 words.)*

(10 marks)

(B) Imagine that you are the team leader involved in the production of an extremely useful item for the company .You and your team members have taken a great effort and developed the new product that can help all humanity and the environment. Now you need to present it to a prestigious group of clients. Write the speech that you will make at the presentation.

*(Use about 150 words.)*

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

(15 marks)

(Total 25 marks)

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*End of Section C*

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