



Association of Accounting Technicians of Sri Lanka

**Talent (Skills) Capstone
Examination January 2018**

**Questions and Suggested Answers
Subject No : SS1**

**EFFECTIVE COMMUNICATION SKILLS
(ECS)**

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THE ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA
EDUCATION AND TRAINING DIVISION

Talent (Skills) Capstone - Examination January 2018
(SS1) Effective Communication Skills

SUGGESTED ANSWERS

SECTION – A

Three (03) compulsory questions
(Total 30 marks)

Suggested Answers to Question One:

Question No.	Correct Option	Correct Answer
1.1	Option 02	it is not feasible
1.2	Option 01	Let us be positive
1.3	Option 04	surprised you support it
1.4	Option 01	taking risks
1.5	Option 03	should move on
1.6	Option 04	Finance Manager
1.7	Option 03	Cost is very high
1.8	Option 02	allocate funds for it
1.9	Option 01	for a further fruitful discussion
1.10	Option 02	Pros and cons with facts and figures

(10 marks)

Suggested Answers to Question Two:

Question No.	Option
2.1	improve office staff members'
2.2	invite an eminent consultant into
2.3	in service workshop
2.4	their own work stations
2.5	equipment
2.6	to their daily work
2.7	normal work
2.8	attend a training workshop
2.9	new knowledge
2.10	at least two days

(10 marks)

Suggested Answer to Question Three:

Question No.	Option
3.1	slim
3.2	once
3.3	seldom
3.4	highly
3.5	promptly
3.6	fraudulent
3.7	dishonest
3.8	retail
3.09	indefinitely
3.10	firm

(10 marks)

End of Section A

**Three (03) compulsory questions
(Total 40 marks)**

Suggested Answers to Question Four:

Question No.	Option
4.1	Page 15
4.2	Section 01 - The Accounting Environment
4.2	Pages 40
4.4	Self Test
4.5	Salary potential of Accountants
4.6	Sole proprietorship and partnership
4.7	Section 2 - Recording Business Transaction
4.8	Learning Objectives
4.9	Yes, Section 1.7 - Page 27 (How to study the chapters in this text)
4.10	i. Facilitates easy reference of the subject matter. ii. Facilitates systematic presentation of facts. iii. Duplication of facts could be prevented.

(20 marks)

Suggested Answers to Question Five:

INTERNAL MEMO

To : All staff ABC Pvt. Ltd.
From : Sales Manager
Date : 04 January 2018
Subject : Importance of Customer Care

It has been noticed that customer care of the company has deteriorated considerably over the last period. As a result the number of complaints received from both long standing and prospective customers have gone up considerably. As a company in a very competitive business area it is important that all staff members understand the importance of customer care both in terms of retaining the existing customer base, and also winning in new ones for the company. The key to do this is effective customer care.

There have been numerous complaints about keeping customers in long lines at the front office counters, and also of speaking to them in impolite and sometimes in rude language. While the management will take stern action against staff members accused of doing so, it is important to note that understanding of the importance of customer care is more important. Management hopes that staff will leave no room for any disciplinary action.

While there will be a training programmes in future to train the staff on effective customer care, all staff members are hereby requested to make sure that customer satisfaction is ensured in all instances of customer interactions.

This will satisfy all our stakeholders.



Jehan Perera
Sales Manager

(10 marks)

Suggested Answers to Question Six:

Good morning ladies and gentlemen, and let me first of all welcome you. I'm Supun Dharmaratne Assistant Accountant of ABC Pvt. Ltd. and I have been given the responsibility of presenting the income statement of ABC Pvt. Ltd. for the year 2017 as the company is focusing on expanding its business to new areas. So I will be taking about ten minutes to make the presentation and if you have any questions or need any clarification, please feel free to ask them at the end of my presentation.

If we look at the year 2017 despite all the uncertainties and volatilities in the market, the company was able to make an overall profit of Lankan Rupees one point five billion after tax. The slide shows the figures of how the profits were made in the different quarters and as it is very clear the last quarter was the strongest as the Management and the Marketing team worked hard to gain a ten percent increase in the profit than last year. This in fact was the target set by the Board of Directors at the onset of the year 2018.

In the next slide we can see the actual cash flow of the company, and one of the important facts that we can see is that in some months the cash flow of the company showed a negative variance than the projected, while in some months it showed a positive one. The management has always been in constant watch of the cash flow and all the difficulties, barriers and shortcomings were discussed at management level to make sure that the targets are achieved.

Finally the next slide shows the income projected for the year 2018 and the quarterly cash flow projected. The breakdown of the cash flow month wise is shown in the second table and as it is clearly evident that a forecast of fifteen percent increase in the year is shown all the preparations have been made for the success of the new business venture.

I think with that I have now come to the end of my presentation, if you need any clarification, please feel free to raise them !!!

(10 marks)

End of Section B

**Two (02) compulsory questions
(Total 30 marks)**

Suggested Answers to Question Seven:

Curriculum Vitae

Personal Details

Name with Initials : D Perera
Name in full : Dinal Perera
Age : 23 yrs.
Date of birth : 02 February 1995
Gender : Male
Nationality : Sri Lankan
Marital Status : Single

Education Qualifications:

- **School Attended** : Pannipitiya Dharmadasa Vidyalaya – Grade 01 to 13

- **GCE ALs**

Subject	Grade
Accounting	B
Business Studies	B
Economics	C

- **GCE OLs**

Passed with 'A' for Mathematics, Sinhala, English and Science. (Certificate attached).

Professional Qualifications:

- AAT Stage II
- Reading for B Com. University of Sri Jayawardenapura
(Copies of Certificates attached)

Experience:

- Possess two years of experience as an Accounts Assistant.
- Six months as an Audit Trainee

Extra-Curricular Activities:

- Senior School Perfect
- Member of School Basketball Team
- President Scout

Names and details of referees:

1. Mr. Jayantha Dharmasena
Chief Accountant
Unisela Apparels
Mobile: 071-2345432 Land: 01124567894
2. Dr. Danushka Piyatissa
Director
Piyathilaka Associates
No. 22, Sea Street
Dehiwala
Mobile: 0776578943 Land: 112567854

Date: 04 Jan. 2018


Dinal Perera

(15 marks)

Covering Letter

No. 22, Old Pannipitiya Rd.
Pannipitiya

04 January 2018

General Manager
Elton House Pvt. Ltd.
No. 76, Park Rd.
Colombo 07

Application for the post of Accounts Assistant

With reference to the advertisement which appeared in Sunday Observer of 30 December 2018 I wish to apply for the above post in your prestigious organization.

I have successfully completed the AAT stage two and possess over two years of experience at Deshapriya Chartered Accountants as an Accounts Assistant, and a six months training at Piyathilaka Associates as an Audit Trainee. I have two B passes and Credit pass in GCE Advanced Level, and I have started to read for the Bachelors in Commerce (External) Degree at the University of Sri Jayawardenapura. With this letter I have attached my full CV. I possess a sound knowledge in Tax Laws of Sri Lanka and I am competent in using ACPAC and several other computerized accounting packages.

If I am selected for the above position in your prestigious organization, I will work for your fullest satisfaction and betterment of the organization.

Thanking you
Yours faithfully,



Dinal Perera

(15 marks)

Suggested Answers to Question Eight:

The chart projects / depicts / shows tourist arrivals in Bangladesh in the month of December 2017 age wise. The horizontal axis indicates the age groups while the vertical axis indicates the number of arrivals in thousands.

Of the tourists arrived slightly over four thousand were between the age group of three years to nineteen years. However the highest number of arrivals belonged to the age group between twenty to twenty nine which was around twelve thousand. Around four thousand five hundred belonged to the age group of thirty to thirty nine and the slightly over six thousand arrivals were recorded from the age group between forty to forty nine. Around one thousand seven hundred fifty arrivals were from the age group between fifty to fifty-nine and ten thousand arrivals were recorded from age group of over sixty.

Taken as a whole it could be summarized that the highest number of arrivals belonged to young category which was between the age group of twenty to twentynine and the second highest was from the age group of over sixty. The figures showed that the very young and the senior category preferred travelling most.

(15 marks)
(Total 30 marks)

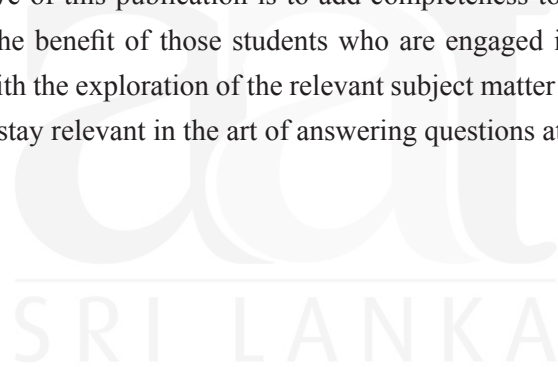
End of Section C

Notice :

These answers compiled and issued by the Education and Training Division of AAT Sri Lanka constitute part and parcel of study material for AAT students.

These should be understood as Suggested Answers to question set at AAT Examinations and should not be construed as the “Only” answers, or, for that matter even as “Model Answers”.

The fundamental objective of this publication is to add completeness to its series of study texts, designed especially for the benefit of those students who are engaged in self-studies. These are intended to assist them with the exploration of the relevant subject matter and further enhance their understanding as well as stay relevant in the art of answering questions at examination level.



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