



**Association of Accounting Technicians of Sri Lanka**

**Talent Subject - January 2022 Examination**

**Suggested Answers**

**(310) BUSINESS COMMUNICATION (BC)**

**Association of Accounting Technicians of Sri Lanka**

No.540, Ven. Muruththettuve Ananda Nahimi Mawatha,  
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**A publication of the Education and Training Division**

THE ASSOCIATION OF ACCOUNTING TECHNICIANS OF SRI LANKA

**Talent Subject - Examination - January 2022**

**(310) BUSINESS COMMUNICATION**

**SUGGESTED ANSWERS**

(Total 25 Marks)

**SECTION - A**

*Suggested Answers to Question One:*

(A)

*Chapter 1-Conversational Skills*

1.1 (2)

1.2 (1)

1.3 (4)

1.4 (3)

1.5 (1)

1.6 (2)

1.7 (1)

1.8 (2)

1.9 (3)

1.10 (2)

1.11 (1)

1.12 (4)

1.13 (2)

1.14 (3)

1.15 (3)



(15 marks)

**(B)**

**Chapter 1 - Conversational Skills**

**1.16** you, sleeping / you, asleep

**1.17** to, the

**1.18** Yes, I

**1.19** in , your/in, the

**1.20** lost, your

**1.21** the, bank

**1.22** going, to / planning, to

**1.23** Do, you

**1.24** able, to

**1.25** buy, for



**(10 marks)**

**(Total 25 marks)**

**End of Section A**

*Suggested Answers to Question Two:*

**Chapter 2 - Academic Reading Skills**

2.1 timetable

2.2 manage

2.3 revenue

2.4 goals

2.5 grow

2.6 increasing

2.7 cash

2.8 difficult

2.9 accountant

2.10 gaining

**(10 marks)**

*Suggested Answers to Question Three:*

**Chapter 2 - Academic Reading Skills**

3.1 island-wide

3.2 quantities

3.3 2021

3.4 busiest

3.5 highest

3.6 slowed down

3.7 picked up

3.8 April

3.9 more

3.10 higher

**(10 Marks)**

***Suggested Answers to Question Four:***

***Chapter 3 - Business Writing Skills***

Sujeewa Prasad,  
No 05,  
Peradeniya Road,  
Kandy.

April 7, 2022

Managing Director  
Shanthan Supermarket  
No 23,  
Galle Road  
Moratuwa.

Dear Sir/ Madam,

**Request for a transfer**

I am writing this letter to kindly request you for a transfer from the Shanthan Spermarket in Moratuwa to newly opened branch in Kandy.

I am compelled to request a transfer to my hometown, Kandy due to the serious health condition of my father. Being the only child and due to the recent demise of my mother, the sole responsibility of my father is on me.

I always enjoyed working with the excellent and friendly team at Shanthan Supermarket, Moratuwa. I am grateful for all the opportunities you have bestowed on me. I believe you would consider my request favourably.

Thank you

Yours faithfully

*Sujeewa Prasad*

(Signature)

**(10 Marks)**

*Suggested Answers to Question Five:*

**Chapter 3 - Business Writing Skills**

**To :** soysa@abc.lk

**cc :**

**bcc :**

**Subject: Request to cover work during my absence**

Dear Soysa,

As you are aware I was advised to undergo an immediate surgery on the liver by my doctor. Hence I will be on leave from 18<sup>th</sup> April to 27<sup>th</sup> April.

I have already completed all the work except the proposed changes on the divisional budget by the finance department. Kindly incorporate the proposed changes on budget and hand it over to the Chief Financial Officer.

You can contact me anytime on mobile after 21<sup>st</sup> April. I will be staying at my sister's place at Kalutara after the surgery until I return to office. The following is my sister's address and her contact number.

**No 02, Nagoda, Kalutara 0777 -879827.**

Apologies for any inconvenience caused to you.

**(10 Marks)**

***Suggested Answers to Question Six:***

***Chapter 5 – Business Presentation Skills***

Good Morning!

I warmly welcome all of you to the launch of our latest beauty product-*Misty Bliss*, the ultimate medicated soap for all middle-aged Asians.

We have been spending many hours of research and hard work which led to the development of *Misty Bliss*, a soap that exclusively works miracles for the skin of both middle-aged male and female Asians. It is a herbal product and most of the ingredients can be found in our own plantations.

*Misty Bliss* comes with many benefits. It slows down the aging process, moisturizes the skin and prevents the appearance of fine lines. Further it prevents skin infections and can replace the sanitizers as well.

We address the niche of middle-aged in the market by carrying out a marketing campaign through social and electronic media as usual. The soap will be available in island wide supermarkets.

I'm distributing you a leaflet with the production procedure of the soap, to which you can give feedback later. We eagerly look forward to your comments.

Thank you.

***(10 Marks)***

***(Total 50 Marks)***

***End of Section B***

***Suggested Answers to Question Seven:***

(A)

***Chapter 2 - Academic Reading Skills***

According to the information provided on the financial performance of Newtech PLC, the sales revenue in 2021 considerably decreased by Rs.250,000/-. With a decrease of Rs.240,000/-, the net sales for the year 2021 was Rs.1,105,000 which reflects a decline compared to 2020.

Even though the cost of sales decreased by Rs.150,000/-, it does not reflect a favourable position, since the cost decrease is in line with sales decrease.

During the year, Administration expenses has increased by Rs.5,000/-. Finance Expenses dropped slightly by Rs.500/-. Overall, the company's net profit declined by Rs.84,500/- for the year 2021 and this reflects a decline in the financial performance of Newtech PLC.

**(15 Marks)**



(B)

**Chapter 6 - Job Interview Skills.**

**Subhashi De Silva**

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+94775639045

Subhashids@gmail.com

**EDUCATIONAL QUALIFICATIONS**

**Academic Qualifications**

University of Sri Jayewardenepura, 2016-2020

- B.Sc. in Accounting (Special) Degree

St. Lawrence's Convent, Colombo 06

- 4As (2014) in G.C.E Advanced Level – Commerce Stream

**Professional Qualifications**

Level III (ongoing) Association of Accounting Technicians of Sri Lanka, 2017- to present

**WORK EXPERIENCE**

**Assistant Accountant**

Hitech Pvt.Ltd., Colombo, April 2020- to present

- Performing reconciliations of accounts
- Processing payments and invoices accurately,
- Verifying financial statements,
- Preparing profit and loss accounts sheets;
- Preparing VAT returns

**Account Assistant**

VK Groups, Colombo, March 2019- March 2020

- Assisted in the preparation of the yearly budget
- Prepared statutory accounts
- Worked with spreadsheets and sales and purchase ledgers
- Managed petty cash transactions

**COMMUNITY ACTIVITIES AND SKILLS**

**Language Proficiency**

Languages: Sinhala-native; English – fluent; Tamil- near-fluent

**Related Skills**

Excellent verbal/written communication skills  
Extensive knowledge on Microsoft Office and Lotus Notes  
Excellent PR skills and quick adaptability

**Extra-Curricular Activities**

Sports: Member of the national basketball team, 2016-2019

**REERES**

Mrs Amali mali Perera  
Chief Financial Officer  
Hitech Pvt.Ltd  
Colombo  
Tel : 0112 245984  
Email: amali@hitech.com

Dr Kamal Silva  
Senior Lecturer  
Faculty of Management Studies and  
Commerce  
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*(10 Marks)*

*(Total 25 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, designs 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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