

STRICTLY CONFIDENTIAL

THE PUBLIC ACCOUNTANTS EXAMINATION
COUNCIL OF MALAWI

2009 EXAMINATIONS

CERTIFICATE IN FINANCIAL ACCOUNTING
PROGRAMME

PAPER FA 1: BUSINESS COMMUNICATION

(DECEMBER 2009)

TIME ALLOWED: 3 HOURS

SUGGESTED SOLUTIONS

1.
 - (a)
 - (i) Message = content to be communicated
 - (ii) Sender = person conveying the message
 - (iii) Encoding = formulation of message into understandable language
 - (iv) Decoding = interpreting the message to get the meaning
 - (v) Medium/channel = vehicle or tool for conveying the message
 - (vi) Receiver = the person for whom the message is meant
 - (vii) Barrier = anything that prevents the message from reaching the receiver
 - (viii) Feedback = the response from the receiver to show that message has been understood.
 - (b)
 - (i) Visual communication = Communication using things that can be seen e.g. pictures, maps, sketches.
 - (ii) Oral communication = Communication by word of mouth e.g. telephone conversation.
 - (iii) Non-verbal communication = Communication which does not use words e.g. signs, gestures, facial expressions.
 - (iv) Written communication = Communication where messages are put down on paper e.g. letter
 - (c) Barriers for:
 - Visual communication = small and unclear images
 - Oral communication = hearing problems or lack of fluency
 - Non-verbal communication = lack of common knowledge on the symbols used
 - Written communication = illiteracy
2.
 - (a) Convene a meeting = call members to a meeting by giving them prior notice in which the date, day, venue and agenda are indicated.
 - (b) Notice = a call/invitation to a meeting stating date, day, venue and purpose of the meeting.
 : to make people aware of the activity and make themselves available.

Agenda = List of items to be discussed at a meeting.

: to help participants to prepare points to be discussed on the listed items.

Minutes of previous meeting = a record of decisions made in an earlier meeting.

: used as terms of reference to guide present discussions to guide present discussions to ensure continuity.

- (c)
 - Send notices to participants
 - Prepare an agenda
 - Send out minutes of previous meeting
 - Choose a venue that is user-friendly
 - Take down minutes during meeting
 - Prepare refreshments for half-time break
 - Compile minutes to send to participants.
- 3. (a)
 - Message is well formulated because of the drafting and re-drafting process.
 - They can be read repeatedly to ensure correct decoding of message.
 - They are inexpensive.
 - They can be used for future reference.
 - They can be confidential.
- (b) Letterhead: provides information on the organisation's name and contact details for ease of reply.
- (c) This is a letter of enquiry

Content

Candidates to include points given in the question and add one or two of their own to show creativity.

- 4. (a)
 - have necessary documents like certificates and letter of invitation.
 - research to obtain adequate information about the company.
 - know what the job involves.
 - find out about commonly asked questions and prepare answers.
 - prepare questions to ask the panel.
- (b)
 - dress properly, appropriately for the occasion.
 - carry all documents with you.
 - arrive on time.
 - sit up and maintain eye contact.
 - listen attentively.
 - avoid mannerisms like fiddling with your documents.

- (c)
- tell us about yourself.
 - why did you apply for this job?
 - what can you do to improve this company?
 - how much do you expect to be paid?
5. (a)
- (i) Completeness = supply complete information e.g. facts and figures.
: this will help receiver make right decisions.
 - (ii) Conciseness = brevity of expression or economy of words.
: this ensures prudent use of resources and time.
 - (iii) Clarity = give clear, specific information
: this avoids ambiguity and ensures commonality of meaning.
 - (iv) Courtesy = politeness and respect for the receiver.
: this creates goodwill and can influence positive response.
 - (v) Correctness = accurate information to be given
: this ensures credibility of source.
- (b) This is an internal correspondence therefore candidates should write a memo.
6. (a)
- gives a personal touch to the communication event
 - feedback is immediate
 - message can be clarified at the spot
 - message can be supplemented by non-verbal communication
 - visual aids can be used and explained to clarify meaning
- (b)
- appearance to be smart and presentable
 - speak with confidence
 - maintain eye contact
 - show degree of sincerity
 - use simple language/words
 - vary tone and pitch of voice to avoid monotony
 - avoid slang, which can be irritating.
- (c)
- Repetition of point
 - use of examples and illustrations
 - use of visual aids
 - use of relevant anecdotes
 - allowing questions from audience.

7. (a) (i) Active listening

Listening where the listener not only pays attention to what is being said but also does something to show that he/she is listening e.g. nod head, ask questions, take notes.

(ii) Interactive listening

Listening whereby the speaker and the listener take turns to listen as the other speaks, in order to understand the other person's view point or opinions.

- (b) - Be conversant enough with the organisation and its activities to be able to communicate useful information when required.
- Be organized and methodical to be able to take down telephone messages when necessary.
- Have a pleasant and polite personality when speaking to customers/clients.
- Have good communication skills.
- Be quick to think and make decisions.

(c) Organizational communication barriers and how to minimize

- Status differences
- : practice open-door communication policy
- Information overload
- : give just enough information that can be processed comfortably
- Bad timing
- : choose appropriate time to communicate
- Inadequate information
- : give enough information to enable one to act upon it
- Unclear messages
- : give clear unambiguous messages
- Competition
- : cultivate team spirit.

END