

STRICTLY CONFIDENTIAL

**THE PUBLIC ACCOUNTANTS EXAMINATION
COUNCIL OF MALAWI**

2010 EXAMINATIONS

ACCOUNTING TECHNICIAN PROGRAMME

PAPER TC 2: COMMUNICATION

(DECEMBER 2010)

TIME ALLOWED: 3 HOURS

SUGGESTED SOLUTIONS

1. (a) (i) Any **seven** of the following:

- You accuse us of selling you a damaged fridge.
 - You further demand a refund.
 - A result of your own carelessness.
 - You should have read instructions.
 - You customers assume you know.
 - I am categorically stating that we are neither.....
 - Your carelessness has nothing to do with us.
 - Next time remember to read the instructions.
- (ii) This will be personal response. Candidates are expected to cushion the negative news with polite language. The negative news – the refusal to refund should come in the middle of the letter rather than at the end.

- (b) (i) Open punctuation is the punctuation in a letter in which the whole layout is not punctuated i.e. addresses, date, salutation and complimentary close. Only the body of the letter is punctuated.
- (ii) Closed punctuation is where every aspect of the letter is punctuated i.e. addresses, date, salutation, body and complimentary close.

2. (a) Any **five** of the following:

- Make sure the quorum has been constituted before calling the meeting to order.
- Keep to the agenda and check the relevance of the discussions. Determine when to stop the discussions for a particular item of agenda.
- Summarize the consensus of the meeting at the end of each agenda item.
- Give a chance to all participants to contribute, and that no one person dominates the meeting.
- Keep order and ensure there are no interruptions, and no private discussions among participants.
- Clarify contributions made by participants if they are not clear.
- Check the stress levels of the participants and suggest breaks or adjournment if stress levels are high.
- Direct the secretary or any other appropriate participant to process information required for meeting.
- Keep to time i.e. start on time end in good time.

(b) Memorandum layout:

The notice should state the following information:

- Name of organisation
- Invitation to the meeting and state type of meeting
- Place of the meeting
- Day, date and time of meeting
- Any documents accompanying the notice
- Optional: signature of the person sending the notice.

(c) Advantages of having agenda:

- Discussions are made in sequence therefore are orderly.
- Agenda assists the secretary in laying out the minutes.
- It gives members time to prepare and avoid surprises.
- It gives an idea of how long the meeting might take.
- Makes sure that no important items are left out of the discussions.

- Avoids irrelevant discussions.

3. (a) (i) Laissez Faire Style

In this style of leadership the leader just supplies information and materials when required. He does not participate in the discussions or activities. The subordinates have complete freedom in determining what procedures to follow, tasks, and roles.

(ii) Autocratic Style

This one is more interested in achieving goals and believes he should be obeyed without question. Communication is from above going to the bottom without expecting or needing feedback in form of suggestions. Autocratic leader is feared. The leader determines what procedures to follow, tasks, and roles of members. He makes own decisions.

(iii) Democratic Style

The leader involves the subordinates in deciding on procedure and tasks of members. Communication is up and down. Decision making is participatory. The leader listens to his subordinates before making informative decisions.

(b) (i) Laissez faire leadership can be used in a situation where people know their work, for example scientists involved in doing projects or carrying out research. Also it is good for creative professionals.

- (ii) Autocratic leadership would be appropriate when there is a crisis in the organisation and quick decisions are necessary to save a situation. Also it is appropriate in a situation where the leader is the only one knowledgeable and the subordinates are basically ignorant about an issue.
- (iii) Democratic style of leadership is appropriate when the situation is normal and there is no crisis to deal with nor is there specialized work being done.
- (c) (i) **Three** advantages of democratic style of leadership:
- Workers are allowed to participate in decision-making processes.
 - The leader listens to them and considers their views.
 - Decisions do not have to wait if the leader is away.
 - Information is shared freely.
 - The leader is objective in praising or criticizing.
- (ii) **Two** disadvantages of autocratic style:
- Communication is one-sided i.e. from the leader to them without feedback from them.
 - Workers do not take part in decision-making because there is no consultation.
 - Information is limited because workers are not allowed to contribute.
 - Workers are not encouraged to think independently.
4. (a) (i) Incomplete information means that the receiver, if he is an accountant will not be able to compute the required figures because part of information is missing.
- (ii) Too much information given in a short time would mean part of the information will be lost. What is lost may be the important information needed to complete a project etc.
- (iii) Not giving feedback would confuse the sender of information. He may not know if the receiver got the information or if he got it whether he understood it. Also feedback may be very necessary for the sender to complete his own work.
- (iv) Poor listening and reading skills
Wrong information may be acted upon causing confusion in performance of the job or important information may be lost making the worker inefficient.
- (v) Wrong timing of the message
This may result in the message not being attended to because the receiver is pre-occupied with other things. The final result is that

certain functions may not be performed because the information is lost.

- (b) (i) Choosing the correct channel will mean the message is bound to reach the receiver at the appropriate time without it being interfered with or being late or getting lost. The receiver can easily send the necessary feedback if it is required urgently.

(ii) Audience analysis

The sender is bound to send messages that are congenial to the receiver who will want to receive the message because he/she is interested in the information. Also the language used be appropriate to the receiver and feedback can easily be sent because the message is decoded, interpreted and understood properly

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5. (a) (i) Environment

Positive: Good, clean and comfortable environment is an encouragement to the workers because it is stress-free and good work can be done in it. The outsiders will have a positive impression of the organisation, its credibility will be high.

Negative: Poor environment where people look unhappy and unwelcoming puts both workers and outsiders off. The organisation will lose credibility as a viable business place.

(ii) Time

Positive message: The worker who is always punctual at the work place is perceived to be an organized, enthusiastic interested person.

Negative message

A person who is unpunctual is seen as a disorganized or uninterested person. It might also be said that he has problems at home which need sorting out.

Appearance

Positive

A neat and clean appearance helps to create a positive impression of a person especially when he/she is seen for the first time e.g. at an interview. It reflects on the possibility of his/her being a good careful worker.

Negative

A slovenly appearance predicts a negative character. The perception is that of a careless uninterested worker. At an interview, such a person is unlikely to create a good impression.

- (b) (i) Certain types of NVC are interpreted differently in different cultures. Also there are some NVC present in one culture but absent in another.
- (ii) Eye-contact is an example of NVC dependent on culture. Some African cultures avoid eye contact. They believe it is rude to look someone in the eye especially an older person. Western cultures are suspicious of a person who avoids eye contact. He may be seen as being dishonest.

Time Some or Western cultures are very much time conscious and value punctuality. African cultures on the other hand are not particularly bound by time. They have a loose interpretation of it.

- (c) (i) A person's tone of voice can indicate the feelings behind the words. The tone may indicate rudeness, approval, disapproval, sarcasm, sadness etc.
- (ii) Emphasis
Emphasis on specific words adds more meaning to the verbal communication by drawing listeners' attention to the special use of that word.

6. This is largely personal response.

Memorandum layout:

To: The Chief Accountant

From : The candidate's name or any name

Date: XXXX 2010

Subject: A Report on the seminar for Accountants held aton

Introduction: Giving a background for the seminar

Body of information:

Conclusion & Recommendation:

Language

7. (a) The preparation stage

- Determine objective of interview
- Plan framework of interview
- Collect information needed for interview
 - about the interviewees
 - about the topic to be discussed
- Make physical preparations
 - determine time
 - venue
 - sitting layout

Conducting Interview

(b) Opening stage

- Greeting introductions and building rapport
- Orientation – verification of names of interviewees
- State purpose of interview
- Establish a positive tone

(c) Body of interview

- Determine the structure of the interview
- Ask the right questions
 - open ended questions
 - closed questions
 - probe questions
 - etc
- Take time to listen and evaluate responses
- Watch body language for anything positive or negative
- Make conclusions

(d) Closing

- Summarize the proceedings
- Confirm information with interviewee
- If decision can be given – give it
- If further action should be needed, tell interviewer how he/she will be notified of the results
- Courteous closure by handshake and thanking.

(e) Follow-up

- Interviewer assimilates information given
- Compile notes on interview if necessary
- Determines action required
 - Initiate action agreed on.

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