

**STRICTLY CONFIDENTIAL**

**THE PUBLIC ACCOUNTANTS EXAMINATION**  
**COUNCIL OF MALAWI**

**2011 EXAMINATIONS**

**CERTIFICATE IN FINANCIAL ACCOUNTING**  
**PROGRAMME**

**PAPER FA 1: BUSINESS COMMUNICATION**

**(JUNE 2011)**

**TIME ALLOWED: 3 HOURS**

**SUGGESTED SOLUTIONS**

1.
  - (a)
    - (i) Source
    - (ii) Audience
  - (b)
 

Sender	-	to initiate the communication
	-	to formulate the message
	-	select appropriate medium/channel
	-	send message
Receiver	-	receive message
	-	interpret message
	-	send feedback
  - (c)
 

Message	-	content/information to be communicated
Encoding	-	formulating of message
Medium	-	mode/method of conveying message
Channel	-	the actual path or instrument for conveying message
Decoding	-	interpretation of message to get intended meaning
Feedback	-	response to the message
Barrier/noise	-	any hindrance to the communication
2.
  - (a)
    - (i) Non-verbal communication - communication without using words
    - (ii) Interpersonal communication - face-to-face, one-on-one communication between individuals
  - (b)
 

Face-to-face conversation	-	use of gestures; facial expressions
Telephone conversation	-	pleasant tone of voice; impolite tone
Interview	-	appropriate dress; avoiding eye contact
Meeting	-	punctuality; non-participation
  - (c)
 

Cultural differences	-	may use different NVC to mean different things
Distance/proximity	-	may not see clearly the gesture or facial expression
Lack of familiarity with the NVC	-	may not get the right meaning
Wrong timing	-	using NVC at inappropriate time receiver may not pay attention and miss it.

3. (a) Functions of communication in an organisation

Informative/to inform – employers and employees need information e.g. about goals of the organization

Regulatory/to regulate – to control activities e.g. rules and regulations

Persuasive/to persuade – persuasion is a key to positive action e.g. meetings

Integrative/to integrate – coordination of activities to bring unity and coherence e.g. sections/departments and clear division of labour.

- (b) (i) Upward = from subordinates to superiors  
 (ii) Downward = from superiors to subordinates  
 (iii) Horizontal = between people of the same level  
 (iv) Grapevine = informal communication with untraceable source.

- (c) (i) Fan = Communication from one source to a large number of people at once.  
 Feedback is almost non-existent.  
 (ii) Chain = Communication from sender to receiver through a chain of people.  
 Feedback follows same route.

4. (a) Oral communication = Communication using speech or word of mouth.

(b) Tips to an accounts clerk for an effective oral presentation.

- Must have a purpose
- Must be well organized
- Must be suited to the audience
- Must be timely – tackle issues of interest
- Must be heard by everyone
- Must not be overly long
- Must encourage feedback from audience

- (c) - Level of education/literacy  
 - Knowledge of subject matter  
 - Age – to use appropriate language and examples  
 - Gender – to avoid sexist language  
 - Race – to avoid making racist remarks

- (d) To make an oral presentation interesting
- Use visual aids
  - Use examples
  - Use anecdotes
  - Cracking occasional jokes
  - Use gestures and facial expressions
5. (a) Heading - memo
- To line - name of person(s) or title of persons to receive original copy of memo
- From line - name and/or title of writer
- Date line - date of the memo, written in full
- Subject line - subject of memo in brief
- Body - subject matter of memo written in brief, no salutation
- Signature - initials signed at the end (optional)
- (b) Memo to have:  
Memo format  
Body to deal with one topic
6. (a) Feedback = response from receiver to sender given to a message in the communication process.
- (b) Importance of feedback
- Shows communication has reached receiver
  - Completes communication process
  - Shows receiver has understood meaning of message
  - Enables sender take action
  - Helps sender make informed decisions.
- (c) Example of feedback in organization
- Reports of tasks done
  - Answering questions on issues or interviews
  - Participating in organization's activities
  - Following organization's dress code

- (d)
    - (i) Management cannot make proper decisions  
Management assumes instructions have been understood  
Employees themselves may do tasks using guesswork
    - (ii) Work may be done without clearly understanding  
Tasks may not be done in a proper way  
Instructions may not be followed properly  
May give rise to rumours which might lead to industrial action.
- 7.
  - (a)
    - There is enough time to formulate an effective message.
    - Provide permanent record for future reference.
    - Can reach far places where there is no network.
  - (b)
    - (i) Inside address - address of recipient of letter for reply
    - (ii) Subject heading - subject of the letter to help reader know subject at a glance
  - (c) This is a letter of request (for information)

**E N D**