

STRICTLY CONFIDENTIAL

THE PUBLIC ACCOUNTANTS EXAMINATION
COUNCIL OF MALAWI

2011 EXAMINATIONS

CERTIFICATE IN FINANCIAL ACCOUNTING
PROGRAMME

PAPER FA 1: BUSINESS COMMUNICATION

(DECEMBER 2011)

TIME ALLOWED: 3 HOURS

SUGGESTED SOLUTIONS

1.
 - (a)
 - (i) Sender: formulating message
choosing channel
sending message
 - (ii) Receiver: interpreting message
sending feedback
 - (b)
 - (i) Radio – can reach the masses even in remote areas.
 - (ii) Memo – internal correspondence which can be circulated for inhouse information.
 - (iii) Newsletter – can be circulated even to the wider public.
 - (iv) Notice board – everyone can see and read it.
 - (c) Grapevine
Rumour
Jungle Telegraph
 - (d)
 - It fills information gap left by management.
 - It helps in the development of interpersonal relationship as people communicate at the interpersonal and informal level.
 - It is good for the social health of employees.
 - It helps management improve communication strategies as weaknesses are revealed.
 - It helps employees let off steam.
2.
 - (a) Communication using spoken word of mouth.
 - (b)
 - Meeting – to discuss issues concerning improvement of the organization.
 - Interview – to recruit suitable candidates to fill a vacant post.
 - Oral presentations – to share new knowledge or information.
 - (c)
 - (i) Appearance – neat, well groomed and presentable
– gives good first impressions of orderliness.
 - (ii) Voice projection – speaking audibly
– can be heard by everyone in the audience.
 - (iii) Confidence – the way one carries oneself in front of people.
– gives speaker credibility.
 - (iv) Visual Aids – pictures, photographs, objects, sketches etc used

to aid the presentation
– help to clarify difficult points.

- (d) - brief explanation of terms and repetition of expressions
- use of illustrations, examples, NVC.
3. (a) Completeness – give adequate information
– enables reader to take action/make a decision.
- Correctness – accuracy of information
– reader gets the right information and acts accordingly.
- Conciseness – brevity of expression
– helps reader focus and also saves time.
- Consideration – respect and empathy towards the reader
– helps create goodwill between reader and writer resulting in positive response.
- Clarity – clear, unambiguous presentation of ideas
– eases understanding of issues at hand.
- Consistency – sticking to pertinent issues
– reader easily sees order and can come to logical conclusions.
- (b) Letter of enquiry and complaint
- Content: – enquire about reasons for delay
– outline the resulting problems
– ask for redress of situation
4. (a) A meeting is a purposeful gathering of two or more people.
- (b) (i) Guidelines for chairperson – establish business like atmosphere
– facilitate discussion, not dominate
– encourage participation
– discourage excessive talkers
– control direction of discussion
– summarize periodically
– know when to conclude discussions
- (ii) Guidelines for participants – prepare for the meeting by studying agenda
– make positive contributions by bringing in constructive ideas

- express opinions tactfully even if you differ with others
- be courteous and respectful of other people's views
- keep remarks brief and relevant.

(c) Types of meetings and purpose

- | | |
|------------------------|--|
| Staff meeting | – employers and employees to discuss issues of interest to organization. |
| Committee meeting | – to carry out a specific task. |
| Emergency meeting | – to deal with unforeseen problem. |
| Annual General Meeting | – to appraise performance of the organization for the year. |

5. (a) Chain of command = communication having a clear leader who initiates the message and passes it on to those subordinate to him/her until it reaches the last person in the chain.

- (b)
- | | |
|------------|---|
| Downward | – superiors to subordinates |
| Upward | – subordinates to superiors |
| Horizontal | – between/among people of the same level/status |
| Diagonal | – crisscrosses levels. |

- (c)
- | | | |
|-------|-----------------------|---|
| (i) | Coordination function | – through delegation and division of tasks |
| (ii) | Control | – through rules and regulations |
| (iii) | Command | – through instructions, orders directives |
| (iv) | Informative | – through sharing of knowledge and new information. |

6. (a)
- | | | |
|-------|----------------|--|
| (i) | Discriminative | – selective listening focusing on information important to listener e.g. oral presentation. |
| (ii) | Pleasurable | – listening for pleasure and relaxation e.g. music, play (drama). |
| (iii) | Critical | – evaluative one has to decide on the merits/ demerits of what is being said e.g. conflict resolution meeting. |
| (iv) | Empathic | – emotive, listener identifies with speakers situation e.g. employee requesting for a loan from bosses. |

- (b)
 - You'll obtain information required to transact business.
 - You'll establish name of caller for future contacts/follow up.
 - You'll create goodwill with caller, good for business sustainability.
 - Company will prosper as it uses the information obtained
 - Company will have a positive public image
 - (c)
 - Hearing
 - Understanding
 - Retention
 - Recall
7. (a)
 - To – memo's destination (receiver)
 - From – writer of memo
 - Date – time when memo was written
 - Subject – main purpose of memo
 - Body – content of memo
 - Ending – initials of author to show authenticity of memo
- (b) Informative Report : analytical report
- (c) Memo Report

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