

EXAMINATION NO. _____

THE PUBLIC ACCOUNTANTS EXAMINATION
COUNCIL OF MALAWI

2014 EXAMINATIONS

CERTIFICATE IN FINANCIAL ACCOUNTING PROGRAMME

PAPER FA 1: BUSINESS COMMUNICATION

THURSDAY 29 MAY 2014

TIME ALLOWED: 3 HOURS
2.00 PM - 5.00 PM

INSTRUCTIONS: -

1. You are allowed **15 minutes** reading time **before the examination begins** during which you should read the question paper and, if you wish, make annotations on the question paper. However, you are **not** allowed, **under any circumstances**, to open the answer book and start writing or use your calculator during this reading time.
2. Number of questions on paper - 7.
3. Answer **FIVE** questions **ONLY**.
4. If a question has parts (a), (b) or (c), answer all the parts.
5. Each question carries 20 marks.
6. Marks will be awarded for correct content, logic and language.
7. Begin **each** answer on a fresh page.
8. This question paper must **not** be removed from the examination hall.
9. **DO NOT OPEN THIS PAPER UNTIL YOU ARE INSTRUCTED BY THE INVIGILATOR.**

This question paper contains 5 pages

1. Communication is a process of transmitting information and meaning from one individual or group to another.

Required:

- (a) Briefly explain the following terms in relation to the communication process:

- | | | |
|-------|----------|----------------|
| (i) | sender | 2 Marks |
| (ii) | encoding | 2 Marks |
| (iii) | receiver | 2 Marks |
| (iv) | decoding | 2 Marks |
| (v) | feedback | 2 Marks |

- (b) Speaking and writing are variations of the verbal medium of communication.

Required:

- | | | |
|------|---|---------------------------|
| (i) | Explain the meaning of the term “channel” as it relates to communication. | 2 Marks |
| (ii) | State any four differences between speaking and writing. | 8 Marks |
| | | (TOTAL : 20 MARKS) |

Continued/.....

2. An effective meeting has to be convened.

Required:

- (a) What does the term 'convene' mean? **4 Marks**
- (b) Imagine that you are a supervisor in the accounts section of the organization where you are working.

Required:

Write a notice to convene a meeting of your department to discuss plans for the next year. The following are some of the points that you may consider discussing in the meeting:

- A report of what the department has achieved in the past year.
 - An outline of the things that the department wants to achieve in the new year.
 - A list of the items which need to be purchased for use in the accounts department.
 - A budget for the department.
- 6 Marks**

- (c) Minutes are a very important part of an effective meeting.

Required:

Explain why minutes should be:

- (i) accurate **2 Marks**
- (ii) complete **2 Marks**
- (iii) concise **2 Marks**
- (iv) distributed without delay **2 Marks**
- (v) checked and signed by the chair. **2 Marks**

(TOTAL : 20 MARKS)

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3. The choice of medium for sending business messages can improve or destroy the image of an organization.

Required:

- (a) Explain what the term “medium” means in communication. **2 Marks**
- (b) State the medium that you would use to send the following messages and give reasons for your choice:
- (i) Notice of change of your company’s telephone numbers **2 Marks**
 - (ii) Recruiting a new employee to fill a vacancy **2 Marks**
 - (iii) Informing employees that salaries would be paid a week late **2 Marks**
 - (iv) A reminder to a customer to pay an outstanding bill. **2 Marks**
- (c) Imagine that you are the supervisor of the accounts department in your company. You have heard from the grapevine that staff in your department are planning a strike because they work long hours at the end of month without being paid overtime.

Required:

Write a memo to the members of staff to discourage them from taking this course of action. The memo should also outline the possible consequences of going on strike.

10 Marks

(TOTAL : 20 MARKS)

4. (a) State the meaning of the following words in relation to business writing and explain how important they are to business communication:
- (i) completeness **2 Marks**
 - (ii) correctness **2 Marks**
 - (iii) concreteness **2 Marks**
 - (iv) consideration **2 Marks**
 - (v) conciseness **2 Marks**
- (b) Imagine that you work as an accounts assistant for a company that deals in farm implements which are sold to local farmers. As you are reconciling sales for the day, you discover that you have grossly undercharged a farmer who purchased a treadle pump. The current cost is K25,000 but you charged him K15,000 which is the cost of old stock which has been sold out.

Required:

Write a letter to the farmer claiming the difference.

10 Marks

(TOTAL : 20 MARKS)

5. Every communication has a purpose, but communication in an organization has specific purposes aimed at improving operations.

Required:

- (a) Explain the purposes for communicating the following messages to employees in an organization:
- (i) rules and regulations of the company; **2 Marks**
 - (ii) instructions on how to do a certain task; **2 Marks**
 - (iii) allocating a specific task to each employee; **2 Marks**
 - (iv) giving a notice of a meeting; **2 Marks**
 - (v) inviting employees and their families to an office party. **2 Marks**
- (b) Briefly explain what the following mean and show how they can be barriers to communication in an organization:
- (i) the use of jargon **2 Marks**
 - (ii) information overload **2 Marks**
 - (iii) status differences **2 Marks**
 - (iv) prejudice **2 Marks**
 - (v) gate keeping. **2 Marks**

(TOTAL : 20 MARKS)

6. Visual communication is an effective way of facilitating and bringing interest to the communication process.

Required:

- (a) Using a clear example, define “visual communication”. **4 Marks**
- (b) State any **three** advantages and **three** disadvantages of visual communication. **6 Marks**
- (c) Imagine that you have been called for a job interview.

Required:

Outline any **five** things that would visually communicate your seriousness and give a positive first impression of you to the interviewing panel. **10 Marks**

(TOTAL : 20 MARKS)

7. Oral communication is perhaps a more commonly and frequently used type of communication than non-verbal communication.

Required:

- (a) Explain the difference between oral communication and non-verbal communication.
2 Marks
- (b) Imagine that you have been asked to give a ten minute motivational talk to school leavers who are deciding on a career, on why you chose accounting as a career.

Required:

Write an outline of the speech that you would deliver. Include **four** convincing reasons.
10 Marks

- (c) Imagine that an IT specialist came to your department to give a talk on the use of new computer software for accounting. Barely five minutes into the talk, the audience looked visibly bored. Some were yawning, while others were texting messages or playing games on their cellphones, and still others were whispering audibly.

Required:

Outline any **four** factors that might have contributed to this lack of attention and interest from the audience.
8 Marks

(TOTAL : 20 MARKS)

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