

EXAMINATION NO. _____

THE PUBLIC ACCOUNTANTS EXAMINATION
COUNCIL OF MALAWI

2013 EXAMINATIONS

ACCOUNTING TECHNICIAN PROGRAMME

PAPER TC 2: COMMUNICATION

TUESDAY 28 MAY 2013

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. Each question carries 20 marks.
5. Marks will be awarded for clarity, correctness and logical presentation.
6. Begin **each** answer on a fresh page.
7. **DO NOT OPEN THIS PAPER UNTIL YOU ARE INSTRUCTED BY THE INVIGILATOR.**

This question paper contains 4 pages

This question paper must **not** be removed from the examination hall.

1. (a) Describe what the sender and the receiver of a message should do at the following communication stages to make the communication process successful:
- (i) encoding stage; **3 Marks**
 - (ii) transmitting stage; **3 Marks**
 - (iii) decoding stage. **3 Marks**
- (b) Write a short essay in which you state the advantages and disadvantages of oral and written communication. **11 Marks**
(TOTAL : 20 MARKS)

2. (a) Explain how the following examples of visual communication help both oral and written communication:
- (i) tables;
 - (ii) bar, line and pie graphs;
 - (iii) drawings, diagrams and photographs;
 - (iv) videos and films. **12 Marks**
- (b) State **four** things that you would consider when designing visual aids so that the visual aids do not become barriers to communication. **8 Marks**
(TOTAL : 20 MARKS)

3. (a) Imagine that you are working for Ufulu Haulage Company. The welfare committee of the company is going to hold a meeting in its boardroom on Thursday 25 June 2013, starting at 1.30pm. The agenda items of the meeting are contained in the following paragraph, but are not written in the correct order and language:

Members will discuss matters arising from the previous meeting; they will also check minutes of the previous meeting to see if they are correct. Another item is the setting of the date for the next meeting which members will have to do before they leave. An important item at the meeting is the election of the fund-raising sub-committee because the funds that the company donates to the committee are not enough. In addition to all the above, members will be given an opportunity to discuss any other business. One important item will be to give the treasurer an opportunity to report on the expenditure of the committee. The accounts department specifically asked for this report. The secretary will announce names of those who had sent apologies.

Required:

Write the agenda, paying attention to the following:

- the correct layout
- the correct sequence of the items
- the correct language and style.

10 Marks

- (b) Write a notice to all members of the Ufulu Haulage Company Welfare Committee informing them of the coming meeting. **4 Marks**
- (c) State the difference between the following pairs of words relating to meetings:
- (i) quorum and majority; **2 Marks**
- (ii) motion and resolution; **2 Marks**
- (iii) proxy and ex-officio. **2 Marks**

(TOTAL : 20 MARKS)

4. (a) Imagine that you are the Chief Accountant of Tilemere Enterprises. The company's main business is the sale of different types of garden items. Some of its customers usually buy these items on credit. The Chief Executive Officer has forwarded to you several complaints from these customers. The customers say that the bills they have been receiving for the past six months are inaccurate. They, the customers, are being overcharged they say. Some customers say that they never ordered some of the items for which they were being invoiced. You have done random checks and discovered a number of careless mistakes and miscalculations.

Required:

Write a memorandum to all accounts clerks describing the problem, and warning them of the negative consequences of such carelessness to the company as a whole. **8 Marks**

- (b) Imagine that you are the sales manager of a small hardware shop. A customer has written to you to complain about a microwave oven which she purchased from your shop a month ago which, she claims, is defective. She is asking for either a refund or a replacement for the oven. After a telephone conversation with her, you discover that she did not read the user's manual before operating the oven. What she says reveals that she used the wrong operational procedure, which definitely damaged the oven.

Required:

Write a letter to the customer explaining that you cannot refund the money or send a new oven, and suggest an alternative to her. **12 Marks**

(TOTAL : 20 MARKS)

Continued/.....

5. (a) Imagine that the principal of an accounts college has asked you to make a speech to a group of student accountants.

Required:

- (i) State any **three** techniques that you would use to introduce your speech. **3 Marks**
- (ii) State any **three** ways of clarifying the information in the body of your speech. **3 Marks**

- (b) Explain how you would overcome nervousness so that you can feel more confident during your presentation. **10 Marks**

- (c) Explain the following styles of speech presentation:

- (i) extemporaneous speech
- (ii) impromptu speech. **4 Marks**
- (TOTAL : 20 MARKS)**

6. (a) Imagine that there have been incidents of robbery and theft in the organization where you work. The Chief Executive Officer asked you to investigate these occurrences and write a report to him. In the investigation, you discovered the following:

- insufficient number of security guards.
- lack of proper training for the guards.
- non functioning alarm system.
- add more of your own points.

Required:

Write a report to the Chief Executive Officer and make the necessary recommendations. **16 Marks**

- (b) What type of information should go into:

- (i) the conclusion in a report;
- (ii) the recommendation in a report. **4 Marks**
- (TOTAL: 20 MARKS)**

7. (a) State any **four** characteristics of a good group. **4 Marks**
- (b) Explain any **four** advantages of working in a group/committee for both the participants and the organization. **8 Marks**
- (c) Explain any **four** methods of resolving conflicts in a group. **8 Marks**
(TOTAL : 20 MARKS)

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