

**STRICTLY CONFIDENTIAL**

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

**2011 EXAMINATIONS**

**ACCOUNTING TECHNICIAN PROGRAMME**

**PAPER TC 2: COMMUNICATION**

**THURSDAY 2 JUNE 2011**

**TIME ALLOWED: 3 HOURS**  
**2.00 PM - 5.00 PM**

**SUGGESTED SOLUTIONS**

1. (a) Letter of credit

## (i) Layout

- Either full block or semi-block.
- Punctuation: either open or closed.
- Spaces to be left between blocks of information. Spaces to be consistent.

(ii) Language : 5 Marks  
Content : 8 MarksNotes for Markers(i) Content break down

Introduction – Para 1 – state the purpose of the letter i.e. applying for credit: How much credit should be specified and why it is needed.

Paragraph 2.3

Explains in detail about the type of business and how it is expanding. Also state the ability to pay debts and offer references to vouch for character as a debtor. Also offer of collateral.

Paragraph 4

Reiterate the need for capital and the dates when it would be convenient to have the loan.

(ii) Language breakdown

- |       |   |
|-------|---|
| 0 – 1 | Very poor/ungrammatical English/poor spelling |
| 2 –   | Readable but ferky language                   |
| 3 –   | Satisfactory though errors here and there     |
| 4 –   | Good language with very few if any mistakes   |
| 5 –   | Excellent idiomatic language                  |

## (b) (i) “Courtesy” which is achieved through the choice of words to bring about a polite friendly tone. It is important in business because one needs to establish good will. “Goodwill” means a business person will win customers etc.

## (ii) “Conciseness” is comprehensive writing but in the fewest possible words. It is important in business because people in organizations are busy. They do not have time to read rigmaroles.

2. (a) To minimize nervousness you can do the following:
- Be thoroughly prepared. Know the subject matter thoroughly.
  - Practice your speech three or four times before real delivery to make sure that you are prepared. Practice before family audience; practice before a mirror.
  - Workout a positive attitude by convincing yourself that you are the expert and know what you are doing.
  - Warm up your voice by singing etc.
  - Concentrate on the message and your audience not on yourself.
  - Maintain eye contact with friendly audience members.
  - Dress appropriately for the situation.
  - Drink water to hydrate your voice.
- (b) How to hold attention during presentation:
- Relate your subject to the needs of the audience because people are interested in things that affect them (involve your audience).
  - Give interesting facts, figures, examples, quotations to make presentation concrete not abstract.
  - Maintain eye contact with your audience.
  - Use visual aides to support your information.
- (c)
- It helps the presenter to clarify points which were not clear before.
  - It gives the presenter a chance to emphasize the main ideas and their supporting information.
  - It kindles enthusiasm on the part of the audience.
  - It helps to improve the presenter's credibility when he/she is seen to be handling the questions professionally.

- (d) (i) and (ii) Choose only one advantage for each visual aid.

Visual Aid	Advantages
<ul style="list-style-type: none"> <li>Slides</li> </ul>	<ul style="list-style-type: none"> <li>(i) Use of colour gives impression of reality</li> <li>(ii) Prepared before hand so not time wasting during presentation.</li> <li>(iii) Can synchronise image with presentation points.</li> <li>(iv) Controlled by presenter. Therefore can be arranged in sequence of presentation.</li> </ul>
<ul style="list-style-type: none"> <li>Chalkboard</li> <li>White board</li> </ul>	<ul style="list-style-type: none"> <li>(i) Cheap and easily accessible.</li> <li>(ii) Can be rubbed as you present.</li> <li>(iii) Can have both text and drawings.</li> </ul>
<ul style="list-style-type: none"> <li>Flipchart</li> </ul>	<ul style="list-style-type: none"> <li>(i) Cheap with few risks when using.</li> <li>(ii) Can be prepared before hand or during presentation therefore flexible.</li> <li>(iii) Easy to refer back to previous points.</li> </ul>
<ul style="list-style-type: none"> <li>Overhead projector</li> </ul>	<ul style="list-style-type: none"> <li>(i) Very flexible, can project any text even from a book.</li> <li>(ii) Easy to create transparencies.</li> <li>(iii) Information can be added as you present.</li> <li>(iv) Can be shown even without creating darkness.</li> </ul>

Other examples are: Presentation software; handouts real objects and videos.

3. (a) Memorandum  
Layout :  
Content:  
Language:

Content breakdown

- There should be a clear introduction.
- The body should outline the jobs to be done.
- Last paragraph a statement of the writer's expectations.

- (b) Uses of a memorandum:

- To confirm oral communication.
- To communicate decisions.
- Communicating reports.
- For briefing either juniors or superiors.
- To give instructions to juniors.

- Outlining new policies to employees.
- Giving assignments to juniors
- etc

4. (a) Non-verbal communication (NVC) for effective communication in organisations.

(i) During induction of new employees:

- Grooming and dress

Both presenter and new recruits should make effort to groom themselves and dress appropriately to send positive messages. If presenter appears sloppy, he loses credibility and the respect of the recruits. The recruits should be smart to create a good impression of carefulness and orderliness.

- Paralanguage

Refers to the way you speak. It should show that the language and accent of inductor is that of a professional. He/she should use emphasis where it is needed; the tone should create authority in order to help keep up credibility. The tone of the recruits should be appropriately respectful.

- Eye-contact

Is important to show that the presenter is involving the audience in his presentation. Also it helps to build the credibility of the source.

- Time

Punctuality communicates orderliness and discipline on the part of the presenter and the recruits.

(ii) During Formal Meetings:

- Grooming and dress

Participants should be well groomed and appropriately dressed as a sign of respect for the occasion as well as for colleagues. It also creates confidence on the part of the participants to feel that they do not have to worry that they look out of place.

- Paralanguage

Articulation should be clear for other participants to understand what is being said. Emphasis for important points makes communication more effective. Tone of voice should show confidence to command the attention of the audience.

- Eye-contact

If a participant avoids eye contact while speaking, the audience gets suspicious as to what he is hiding. It shows lack of confidence, vice versa. Eye contact builds confidence.

- Time

The chairperson should always be conscious of time so that the meeting should be productive. Also this observance would give chance to the majority of the participants to contribute. The agenda would also be completed.

- (b) (i) Meta communication refers to the non-verbal communication that is linked to verbal communication. It adds meaning over and above the words the speaker uses e.g. tone of voice, facial expression.

- (ii) Proxemics  
Refers to a group of non-verbal communication cues that refer to a person's nearness to or distance from another person.

- 5. (a) Appropriate structure layout of the report.  
Language of report  
Content of report

NB If the report is unstructured and lacks appropriate headings, the four marks are automatically lost.

- (b) A short formal report deals with a serious subject in the organisation, whereas a short informal report is for less complex and deals with less serious subjects. The structure of a formal report is well developed and is laid out according to basic guidelines. The structure of short informal report is flexible and less developed. It is less complex.

- 6. (a)
  - Accessibility where participants can reach it easily.
  - Freedom from interruptions.
  - Amenities for the participants i.e. restrooms.
  - Ventilation in the room.

- Seating arrangements to be fairly but not too comfortable.
- Audibility and visibility of the participants should be good.
- Not too much background noise.

(b) Qualities of good participants in a meeting:

- Good communication i.e. good listeners and speakers.
- Good knowledge of the items of agenda to enable the exchange of information.
- Have respect for the views of other participants.
- Creative thinkers.
- Have the interests of the outcome of the meeting at heart.
- Strong collaborators and willing to exchange information.
- Willing to compromise when necessary.

- (c)
- Participants should be told of a meeting long before hand.
  - A meeting should have clear objectives captured in the agenda.
  - Have participants willing to contribute ideas to the discussions and to listen to colleagues.
  - There should be open and honest communication to reach decisions.
  - There should be prior circulation of meeting documents to help participants prepare for the meeting.
  - Have a suitable venue for the meeting.
  - Choose convenient time for the participants.
  - The chairperson should be experienced so as to successfully guide the meeting.
  - Meeting should take place only when a quorum has been constituted.

7. (a)

<b><u>TEMWA ELECTRONICS</u></b>	
<b>Department of Accountancy</b>	
<b>Telephone Message</b>	
Callers Name _____	
Telephone Number _____	
Company _____	
Message for _____	
Message _____	
_____	
_____	
_____	
_____	
_____	
_____	
_____	
_____	
Call taken by _____	Time _____
Signature _____	Date _____

(b) Advantages of forms

- Only specific and relevant information is given.
- Respondent does not have to worry about the structure or layout of the information.
- Many respondents can be reached at once.
- It is not too time consuming to compose.
- Respondents are free to plan their answers unlike an interview.



Disadvantages are:

- It may be ambiguously worded and confuse the respondent.
- It may not cater for the relevant information needed to be elicited.
- Spaces provided for the information may be too small.
- Routine nature of this type of communication may not be taken very seriously.

**E N D**

NOT FOR SALE