

STRICTLY CONFIDENTIAL

THE PUBLIC ACCOUNTANTS EXAMINATION
COUNCIL OF MALAWI

2011 EXAMINATIONS

ACCOUNTING TECHNICIAN PROGRAMME

PAPER TC 2: COMMUNICATION

(DECEMBER 2011)

TIME ALLOWED: 3 HOURS

SUGGESTED SOLUTIONS

1. (a)
 - Sender has need to communicate.
 - Sender encodes the message.
 - The sender chooses an appropriate channel of communication.
 - The message reaches the receiver through the channel.
 - The receiver decodes the message which he/she interprets and understands.
 - The receiver then sends feedback to the sender.

- (b)
 - Physical noise
 - Psychological noise.
 - Social noise
 - Technical noise
 - Encoding distortion
 - Decoding distortion.
 - Too much information in a short time.
 - Failure to give feedback
 - etc.

2. (i) Examples of the oral media in an organization are:
 - conversations
 - discussions
 - interviews
 - meetings
 - conferences and teleconferences
 - presentations
 - seminars/workshops
 - briefings
 - etc.

Examples of written media in organizations are:

- letters
- memoranda
- reports
- circulars
- minutes
- e-mails
- faxed messages
- contracts

- (ii) Oral media is more effective when there is need for an instant exchange of ideas and instant feedback. Also when you want to persuade and convince the other party of the validity of your own ideas. Sometimes one needs more people to participate, as in meetings or teleconferences. Sometimes there is need to watch the non-verbal behavior of the other party as in interviews.

Written media on the other hand would be more effective if there is need to keep:

- (1) Permanent records or evidence of dispatch as well as receipt of goods or money. These records are important because they can be used for future reference or as evidence if there is legal action. Also written records are capable of relaying complex ideas as in written reports, or a table of figures. It is easy in written records to disseminate information to dispersed receivers. In contracts, written media is the best. All the above would be difficult if one used oral communication.
- (b) The grapevine like any other oral channel lacks confirmation because it comes only by word of mouth. Also because it is disseminated by a chain of receivers who also become senders, it is prone to distortion. When news is sensational there is exaggeration. Grapevine can also destroy people's reputations.
3. (a)
- State purpose of the letter
 - Give background information
 - Show the negative effect the situation had on you
 - Ask for adjustment e.g. promise to discipline the waiters etc.
- (b) Here candidates can choose any of the 7Cs of good business letter writing thus:- completeness, courtesy, correctness, concreteness, consideration, conciseness and clarity. All of them would be relevant provided the explanation is clear and suitable for a letter of adjustment.
4. (a) In their explanation, candidates could include the following points:
The importance of visual aids are:
- to emphasize points or call attention to specific points
 - to summarise points
 - to help both audiences and speakers to remember information
 - to help speakers clarify points which mere words may be unable to do
 - to kindle the interest of the audience
 - etc.

(b) Candidates can choose any visual aids e.g.

- flip charts
- chalkboard
- handouts
- slides and projectors
- overheads
- computer graphics and presentation software
- etc.

In an essay form they should discuss advantages and disadvantages.

5. Report

Report to include:

- Introduction/Background/Terms of Reference
- Method
- Facts/Findings
- Conclusion
- Recommendations

6. (a)

Content :- Tone should be firm but polite

- Paragraph one should state the background of the memo frequent requests for replacement of tools
- Subsequent paragraphs should show your findings – people selling tools
- Remind your colleague the organisation's position is in relation to this devious action.

(b) Differences between a letter and a memorandum:

- Memo is a means of written communication within the organisation.
- A letter is for external communication.
- The layout of a memo is different, usually there is no need for a full address, no salutation and no complementary close all of which a letter has.
- The subject matter of business letters may be more formal than memoranda, though in general there may not be much difference as to the level of formality.

7. This calls for the problem-solving process but written in continuous writing:

The worker's representatives and management need to sit together and look for solution together.

- First, they all should agree on what the problem is and how it has come about.
- They all need to establish the criteria for evaluating the solutions that would be suggested. The criteria should be agreeable to both parties.
- Identify possible solutions. Here a list of solutions will be given.
- The above solutions will be measured against the criteria that have been established.
- The solution that meets the agreed criteria will be selected.
- Apply the solution given and see if it works for both management and the workers.

END

NOT FOR SALE