

STRICTLY CONFIDENTIAL

THE PUBLIC ACCOUNTANTS EXAMINATION
COUNCIL OF MALAWI

2012 EXAMINATIONS

ACCOUNTING TECHNICIAN PROGRAMME

PAPER TC 2: COMMUNICATION

TUESDAY 27 NOVEMBER 2012

TIME ALLOWED: 3 HOURS
2.00 PM - 5.00 PM

SUGGESTED SOLUTIONS

1. (a) Candidates are expected to discuss the question in essay form. If they merely list the points they lose the marks on expression so they are marked out of half the marks:

Points to consider in their discussions may be five of the following:

- Complexity of message – discuss this
- Distance – to be discussed
- Need to consider time and timing or urgency – to be discussed
- Need for records – to be discussed
- Need for interaction and immediate feedback – to be explained
- Need for confidentiality – explained
- Sensitivity of message – to be explained
- Cost of the channel – to be explained

Just mentioning the point would merit only ½ a mark. A mature discussion is the one that will get full credit.

Content 5 Marks, Language 5 Marks = 10 Marks

- (b) The communication network patterns will need to be identified and then described e.g. how they operate. Then the advantages will be explained after each description. Again mere listing is discouraged, what is needed is a description, after identifying a pattern and an explanation of the advantages.

Candidates could choose from the following patterns:

The fan network pattern

Where one person sends the messages to several receivers at once, for example sending the same e-mail to many people at once, or the Chief Executive Officer talking to several workers at once etc. The advantages are that many people get the message first hand therefore there is no room for distortion. Secondly it is a faster method of communication because there are no gatekeepers etc.

The chain network pattern

In this one the message originates from one source but in between, it is handled by a chain of people before it reaches its final receiver. This happens mostly to messages sent through organizational lines of communication. The advantage is that the chain ensures that communication in an organization is made but also in a disciplined manner. Therefore gossip is discouraged.

The wheel network pattern

Where information flows directly from one source to the receivers individually, and where feedback is activated in the same way. Again the advantage here is that information goes directly to the receivers without

any interference by a third party, so there is little likelihood of distortion, and feedback can be very fast.

Other networks that can be considered using the same essay style are:

- The Star network
- The Daisy network
- The Y-network
- The Circle

**Content : 6 Marks, Language : 4 Marks = 10 Marks
(TOTAL: 20 MARKS)**

2. (a) How examples of NVC signals communicate messages in organizations.

Candidates are expected to discuss the answers in continuous prose. Any heavy structuring of their answers will cost them marks.

Points that could be used for discussion are as follows:

Distance and space can communicate both positive and negative messages depending on situations. Leaving space between the communicator and the receiver can communicate respect if it is between a superior officer and a junior. If it is between colleagues too much space can mean that the sender wants to avoid any co-operation with the receiver. However in certain kinds of professions, the sender needs to be very close to the receiver to do their work properly, for example in hospitals, in hair-dressing saloons etc.

In certain work situations there is need to keep social distance for example, a teacher and the pupils, otherwise wrong messages might be read in situations etc.

Personal appearance

This is a very powerful communicator in the workplace. It can form the very first and lasting impression of an individual. For example in meetings, interview rooms and presentations, it can make a difference between whether people take the sender to be a careful decent person and whether he is a careless, slovenly, disorganized person. Careless dress can also communicate disrespect for others just as careful and decent dress sends a message of respect. In presentations, it can affect the presenter's credibility. People take the message communicated seriously or not seriously depending on the appearance of the presenter.

Using the same prose style candidates can consider the following:

Time

- In the work place performance of tasks are divided according to time. Keeping time sends a positive sign of a highly organized worker and vice versa.

- Time of an important official is viewed as more valuable hence one waits for an important person and books appointments to see them – but not a mere worker. In an interview the interviewee has to wait for interviewers.
- If one has a meeting with an important man, people read messages in how long the meeting has taken because the time of an important man is more valuable than the time of an ordinary person.

Environment

A clean and well-organized physical environment can send messages of a prosperous organization and vice versa. Also the psychological environment in the workplace is also a communicator. If people do not look cheerful and tense, they communicate the unhappiness at the workplace vice-versa.

Eye contact

Communicates different things. This is bound by culture. Generally in offices direct eye contact shows honesty and transparency – avoidance of eye contact in conversation communicates dishonesty and lack of transparency. If one has shifty eye contact one is labeled as being dishonest.

Content: 10, Language: 5 = 15 Marks

- (b) When non-verbal communication cues disagree with verbal communication the receiver gets confused about what the real message is. For example if someone looks ill but says there is nothing wrong, the receiver does not know what to believe. Secondly when non-verbal communication signals mean different things in the other culture, they cause confusion in the targeted culture.

**Content : 2, Language : 3 = 5 Marks
(TOTAL : 20 MARKS)**

3. (a) The communication skills of the interviewer that would contribute towards the success of the interview:

This is a discussion. Therefore it is to be written in prose style. Candidates could consider how the interviewer handles the following aspects of communication:

- The way he presents himself non-verbally at the opening of the interview.
- How pleasantly he speaks in welcoming the interviewee, and how he establishes rapport with him/her – the strength of handshake; being able to make small talk.

- How he orients the interviewee to the interview e.g. the verification of names and introduction of the panel (if it is an interview by a panel). How he presents what the interview aims to achieve.
- How to motivate the interviewee to answer in an honest manner etc.
- After the main interview starts, the interviewer should ask questions which would achieve the desired purpose. He should know how to vary his questioning technique and to recognize the answers he is looking for. He should know how to structure the interview properly to get the best results.
- Listening is a very important skill for the interviewer. He should be able to listen accurately to gauge the answers which are honest or dishonest. He should listen also to the paralanguage and interpret it properly. He should have patience in listening. The interviewer should be good at interpreting non-verbal communication cues. He should be able to read the interviewee's body language to gauge honest and sincere answers; also to gauge the level of confidence.
- At the end he should be able to summarize the interview correctly. His own body language should not show the interviewee his own feelings as to result of the interview.

Content : 5: Language : 5 = 10 Marks

- (b) This is another question that requires essay style of answer. Highly structured answers will lose the expression marks.

Candidates may use some of the following points in their answers:

- The candidate did not prepare enough
This resulted in his nervousness and other displays of wrong body language.
- The candidate's dressing and grooming might not have impressed the interviewers.
- Candidates did not recognize the different question techniques, so he/she answered inappropriately.
- Candidates did not do enough research on the targeted organization and so gave inappropriate answers.
- The questions, the candidate asked, failed to show his interest in the job, but they were only about his own personal welfare.
- Add others that are relevant.

**Content : 5: Language : 5 = 10 Marks
(TOTAL : 20 MARKS)**

4. (a) To prepare for a meeting the Chairperson and the Secretary must do the following:

- Determine the purpose of meeting
- Prepare agenda and choose time for the meeting
- Choose the right participants
- Send notices to the participants for the meeting well before hand
- Prepare appropriate venue.

In conducting the meeting the Chairman and the Secretary can do the following:

- The chair must start the meeting on time
- Keep the discussion on track by following agenda sequence
- Follow the agreed-upon rules to help keep order e.g. address only the chair when speaking etc
- Encourage participants to participate especially the quiet ones. Give equal chance to participants to speak
- Summarize points made periodically
- Take down minutes following the agenda sequence
- Close on time and effectively, by verifying that the meeting's objectives have been met.

The points must be explained properly in prose form.

Content : 10, Language : 6 = 16 Marks

(b) Resolution minutes are recorded without description of the debate. This is appropriate for formal meetings because resolution minutes disguise divisions and conflict during debate. Instead they show a united front. Resolution minutes mostly reflect collective responsibility.

**Content : 2, Language : 2 = 4 Marks
(TOTAL : 20 MARKS)**

5. (a) MEMORANDUM

To : The Assistant Accountant
: Mr P C Mononga

From : The Chief Accountant
: Rosemary Katunga (Ms)

Date : 2 January 2012

Subject: Writing Collection Letters

Records show that many of the customers to whom we extended credit facilities have large outstanding bills.

You are therefore requested to write letters to all the customers with outstanding bills to settle these bills by 31 March 2012.

These letters should be written immediately to allow our customers time to organize funds for payment.

Remember our financial year is ending on 30 April.

RVK

Marks

Layout: 1 Mark (any mistake in layout means loss of this mark)

Content: 3 Marks

Language: 2 Marks (0 Mark for poor English)

(1 Mark for average language)

(2 Marks for very good English)

Total : 6 Marks

(b) Vyatumbwa Enterprises

Box 1022

Blantyre

31 November 2011

Mr C K Ngwira

Box 29

Blantyre

Dear Mr Ngwira

A REMINDER TO SETTLE K150,000 DEBT

For the past nine months we have not received any instalments to cover the debt you owe this company. This letter serves as a third reminder that the debt is outstanding and needs to be settled.

Our records show that your account, LN/34 has an outstanding debt of One Hundred and Fifty Thousand Kwacha (MK150,000). The last instalment paid was Fifty Thousand Kwacha (MK50,000) which was paid on 31 January 2011. This was nine months ago. The current debt was supposed to have been settled by 31 February 2011. The two reminders we sent suggested rescheduling the payment in case it was felt that the sum had grown too large. The first reminder was sent on 30 June and the second on 31 August. However both reminders did not get any reply.

When the credit facility was extended to you three years ago, our understanding was that the debt would be reduced every three months. After clearing the debt you were free to get more goods on credit. The three months have now escalated to nine.

This is the last reminder before we take legal action to cover the debt. If we do not hear from you by 31 December, we shall have to recover payment through our lawyers.

We have enjoyed very cordial business relationship with you the past three years, and we value this relationship. It would be regrettable if such a drastic action had to be taken. We believe you would also want us to continue with our cordial relationship.

Yours sincerely

Signed:

P C Mononga
For: The Chief Accountant

Mark distribution

Layout 2 Marks : 1 Mark off for any mistake in layout

Content 7 Marks : Look at model answer as a guide

Language 5 Marks: 0–1 – poor expressions

2–3 – barely satisfactory to satisfactory

4 – good correct language

5 – excellent idiomatic language.

(TOTAL: 20 MARKS)

6. This is basically a personal response question just like the memo and the letter. Each candidate will create their own scenarios. Therefore detailed answers by the examiners for the markers will not be beneficial. No two answers are the same. A skeleton report will have to suffice.

The Report

To : The Chief Executive Officer

From : R K Salima

Date : 2 February 2012

A REPORT ON CAUSES OF PROBLEMS AT THE LILONGWE BRANCH

I Terms of Reference (or Introduction)

The candidates will write what they have been asked to communicate e.g. the purpose of the Report. They will specify who authorized the report. They also will indicate the date when the report is to be submitted.

II Method or Procedure

Candidates will show how they obtained the information that they are communicating. This should be written in an outline form.

- (i) Interview – specify how many people were interviewed and what kinds of people were interviewed.
- (ii) Questionnaires – how many were distributed and responded.
- (iii) Observation – who was observed and for how long, what was observed.
- (iv) Other sources – files etc.

III Findings/Facts/Information

This is the main body of the report. It gives the results of the investigation. The results are presented in an outlined, summarized form – with proper referencing i.e. numbering.

IV Conclusions

After analyzing and interpreting the facts conclusions are made.

V Recommendations

The report writer gives advice to the reader of the report following the results of the investigation, starting with the strongest recommendation, going down to the weakest. This is written in an outline form.

N.B. This particular report did not ask for recommendation therefore it is unnecessary to include it.

Mark distribution

Language	: 6 Marks
Introduction	: 2 Marks
Method	: 1 Mark
Findings	: 5 Marks
Conclusion	: 2 Marks
Total	: 16 Marks

N.B. No recommendation was asked for, therefore no marks have been allocated to this part of the report.

- (b) In a report, facts must speak for themselves. If the report writer punctuates facts with personal opinion, he/she risks compromising the credibility of the report and his/her own credibility as a source. The report becomes useless.

**Content : 2 Marks : Language 2 Marks = 4 Marks
(TOTAL : 20 MARKS)**

7. (a) Meaning of words: Choose only five words for 5 Marks
- (i) prerogative: right, privilege, exclusive responsibility. **1 Mark**
 - (ii) sidelined: removed from participation; left out, ignored. **1 Mark**
 - (iii) alienating: make someone to be unfriendly; annoy. **1 Mark**
 - (iv) facilitator: a person who makes things easier; provider of necessities. **1 Mark**
 - (v) multi-directional: going to many directions. **1 Mark**
 - (vi) hands-on: participating in task execution; having firsthand experience by doing the job. **1 Mark**
 - (vii) flexibility: easily changeable; adjustable. **1 Mark**
5 Marks
- (b) Autocratic leadership/dictatorship in Vyatumbwa enterprises.
Laissez faire in Nsanje Zanu Limited.
Democratic leadership in Muzipasi Company. **3 Marks**
- (c) Candidates are expected to write a mini-essay, hence their answers should be in continuous prose. Those who give only lists lose all the marks on expression (English).

Autocratic leadership

Candidates could discuss some or all of the following:

- Decisions made may be poor because they are not discussed.
- Workers may sabotage decisions which they did not participate in making.

- In the absence of the leader, work stops.
- There may be resignations because workers feel too much controlled, with little freedom.
- Rumours would be rife because of lack of open communication etc.

Laissez Faire leadership

- Decisions made might be poor.
- Lack of direction might result in poor work performance.
- Spirit of laziness would be rampant.
- Young workers would feel lost because they are not directed.
- Very little organizational work would be accomplished; people would be engaged in their own private businesses.

Democratic leadership

- Decisions would take long to make because of too many meetings.
- In time of crisis there could be problems in finding timely solutions.
- If the care is not exercised, workers can turn it into a laissez faire, free for all situation.
- Respect for the leader could be compromised.
- Achieving organizational goals might become a secondary issue to personal welfare.
- Time may be wasted in communication rather than practical work.

2 Marks each = 6 Marks

(d) Autocratic leadership

- Decisions are made fast.
- Achievement of organization's goals is high.
- Leader's authority is not compromised.
- Discipline is maintained.
- In time of crisis the situation is easily contained.

Laissez Faire

- Workers do not feel restricted.
- Good for professionals who may know their own work better than the leader.
- Good for people who are carrying out projects, for there is little interference from above, hence they can finish on schedule.

- There is communication which usually eases tension in an organization etc.

Democratic leadership

- Decisions made are usually superior because of discussions.
- Workers support decisions because they feel partly responsible for the making of these decisions.
- Workers are more supportive of the leader.
- In the absence of the leader, workers still can make decisions and carry on working.
- Workers are happy, and the atmosphere is that of trust.

**2 Marks each = 6 Marks
(TOTAL : 20 MARKS)**

END

NOT FOR SALE