

**STRICTLY CONFIDENTIAL**

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

**2013 EXAMINATIONS**

**ACCOUNTING TECHNICIAN PROGRAMME**

**PAPER TC 2: COMMUNICATION**

**WEDNESDAY 27 NOVEMBER 2013**

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

**SUGGESTED SOLUTIONS**

1. (a) **Scenario 1**

Sender = Managing Director

Receiver = John

Message = Advice to retrench 10 junior members of staff

Feedback = Feedback is in non-verbal form, John fails to report back even after the given deadline.

**Scenario 2**

Sender = John

Receiver = John's senior colleagues

Message = Invitation to a meeting

Feedback = Apologies, failure to attend the meeting, few members attending the meeting.

(b) Barriers to communication

**Scenario 1**

- There is inadequate time given to respond to the message (insufficient adjustment period).
- The Managing Director would overcome this by giving adequate time for a good decision to be made.
- John would overcome the barrier by requesting for more time from his Managing Director.

**Scenario 2**

- Short notice for the meeting.
- Wrong choice of channel. John wrote a memo instead of using telephones.
- John would have called his colleagues to get their reactions at the same time. Written communication is not ideal when dealing with emergencies.

(c) A medium is a way in which information is presented e.g. written, oral or non-verbal. Medium also refers to tools that carry messages e.g. letters, memos, telephones, meetings, dressing, gestures, etc. A channel is a passage or carrier of a message e.g. postal service, notice board, television network, etc. A message in any medium relies on a channel for it to move from the sender to the receiver.

2. (a) **Four ways in which memos can be used in organizations:**

- As notices for meetings

- Introducing new members
  - Presenting reports to other members
  - Giving instructions
  - Launching complaints
  - Making proposals
  - Any other points that make sense can be accepted.
- (b) **Two** reasons why it is important to think about the reader when writing a memo :
- Some readers may not understand technical expressions which are sometimes used in memos.
  - By knowing the readers first, the writer can decide how much information or content should be presented in a memo.
  - Different readers have different interests. The writer can decide which reader(s) to address depending on the nature of the issue and the interests of the readers.
  - Any other points that make sense can be accepted.
- (c) **Four** reasons for choosing memos instead of oral presentations.
- Records are kept by both parties.
  - Memo can be edited before being sent.
  - Reduces the possibility o misunderstanding and misinterpretations
  - Statistical data, images, graphs, etc can easily be presented.
  - It appears formal and authoritative for action.
  - It serves as evidence of events and proceedings.
3. (a) Ways of creating a positive impression on telephone:
- speaking clearly
  - being helpful to the other person
  - do not monopolize the conversation
  - smile as you talk
  - avoid any distractions
  - do not eat, chew or drink while talking
  - end the conversation by thanking the person for their time
  - a receiver should not cut the line or suggest an end to a conversation.
- (b) Ways in which a receiver of a telephone call can contribute to ineffective communication:

- Receiver does not acknowledge that the message is being understood
- Receiver does not engage in conversation
- Receiver is distracted and stops paying attention to sender
- Receiver goes astray or sidetracks
- Receiver not listening
- Receiver cannot understand or decipher the message.

(c) The importance of considering:

- (i) Purpose : Knowing the purpose assists in ensuring that the message to be communicated is relevant. After communicating the message, the sender can easily evaluate their presentation if the purpose was achieved or not.
- (ii) Audience: Different audiences have different needs. Thinking about the audience helps to meet their needs as expected. This helps to present the message in the language or way that they easily understand.
- (iii) Structure: The arrangement of points in a message is important for the audience to follow the message easily. The audience can easily understand the message if the points flow into one another naturally than when the points are disjointed.

4. Candidates to rewrite minutes. The following is a guideline of what is expected:

**MINUTES OF A MEETING BY THE ACCOUNTS DEPARTMENT HELD ON 24 APRIL 2012 FROM 245 PM**

Attendance: Mrs L Banda – Chairperson  
 John Jana – Secretary  
 Mr Kaphera  
 Mr Gondwe  
 Mrs Phophiwa  
 Mrs Chedwani

- Mrs Phophiwa gave the opening prayer
- Members adopted the agenda for the meeting

Minutes of last meeting

- Members adopted minutes of last meeting.

Matters arising from previous meeting

- There were no matters arising

Time of opening the tuckshop

- Members agreed that the tuckshop will continue opening from 8am.

Staff housing

- Members agreed that staff in the Accounts Department will be entitled to a company house or receive an equivalent allowance of a company house.

Scholarships for staff members

- Members rejected the idea to introduce scholarships for members of staff because they are all deemed qualified at the point of recruitment.

Any other business

- Members accepted a resignation by Mrs Phophiwa.
- Mr Gondwe offered the closing prayer at 4.30pm.

(The minutes will be marked for brevity of points and the candidates ability to capture key points in the minutes).

(b) Meanings of terms associated with meetings:

- (i) Adjournment: Stopping a meeting from proceeding until another agreed time. This may give room to members to get more information or a way of overcoming any challenge that has arisen.
- (ii) Postponement: An announcement of a cancellation of a meeting before members arrive or assemble for a meeting. This may occur if, for example, members are likely not to form a quorum.
- (iii) Agenda: A list of items planned to be discussed in a meeting. The items are given to members to assist them in preparing their contributions during the meeting.
- (iv) Notice: An announcement that gives a date, time, venue and agenda of a meeting which is to be conducted in the near future.

5. (a) Candidates to write a business letter.

- A candidate to lose a mark for any errors in the layout of the letter.

(b) Forms of non-verbal communication in an interview situation:

- Dressing : Smart dressing makes the candidate attractive before the interviewers and it helps to boost the candidate's confidence.
- Arriving at the interview venue in time: Allows candidate to settle down. Candidate has time to reflect on the whole process ahead of him/her and this psychological preparation is good for the candidate. It leaves the impression that the candidate is good at time management.
- Maintaining eye contact: This may depict honesty and courage.
- Speaking clearly and with an appropriate tone: This may depict competence and confidence.
- Keeping a good posture: it may show interest and depict courtesy before interviewers.
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6. Candidates should write a short formal report having the following sections:

Introduction methods, findings, conclusions and recommendations.

The findings will represent the table in form of prose while comparing the two departments.

Candidates are expected to make recommendations that aim at improving the weak areas pointed out in the table of findings.

7. (a) Expectations in a speech:

(i) Introduction

- Give salutations
- Start with a joke/anecdote
- State main aim of speech
- Give a context/background of speech.

(ii) Body

- Present main points of speech
- Present explanations, details, examples supporting the main points
- Engage the audience by asking rhetorical questions, call and response slogans, etc.

(iii) Conclusion

- Summarize the key points of the speech
- State the action expected from the audience
- Thank the audience for their attention

(b) (i) Any **four** things to be considered when preparing for a speech are:

- The purpose of the speech
- The type of audience to benefit from the presentation
- Size of the audience and venue
- The need to use visual Aids and type of visual Aids
- Appropriate form of dressing
- Determining how feedback will be received/determined
- Planning/preparing how any possible barriers would be overcome.

(ii) **Four** things to be considered when delivering a speech:

- Speak clearly using a natural tone/accents.
- Relate with the audience on both sides of the room including back and front audiences.
- Engage the audience in the speech through rhetorical questions, call and response slogans, etc.
- Use repetition to emphasize important points.
- Maintain eye contact with the audience.
- Use visual aids to support your presentation and not the other way.
- Keep on observing that the speech is accomplishing the intended purpose.

**E N D**