

STRICTLY CONFIDENTIAL

THE PUBLIC ACCOUNTANTS EXAMINATION
COUNCIL OF MALAWI

2014 EXAMINATIONS

ACCOUNTING TECHNICIAN PROGRAMME

PAPER TC 2: COMMUNICATION

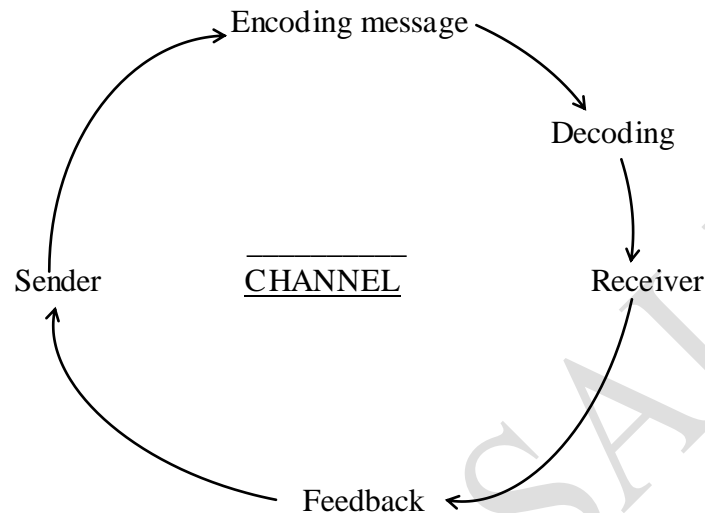
TUESDAY 27 MAY 2014

TIME ALLOWED: 3 HOURS
2.00 PM – 5.00 PM

SUGGESTED SOLUTIONS

1. (a) Candidates to explain a process that involves the following elements:

Sender has an impulse to communicate; sender encodes the information into a message; sender chooses the channel; sender relays the message; Receiver decodes feedback; receiver chooses channel and sends feedback to sender.



- (b) Any **two** barriers caused by the sender include the following:

- Poor handwriting
- Wrong spellings
- Poor pronunciation
- Poor choice of channel
- Lack of preparation/research
- Assumptions

Any **two** barriers caused by the receiver include the following:

- Negative attitude
- Preconceptions
- Failure to give feedback
- Poor reading/listening skills

2. (a) Any **three** ways in which non-verbal communication can be used when writing business letters may include:

- Tone of the letter
- Type of handwriting/calligraphy
- Neatness of the letter
- Presentation layout
- Courtesy/choice of words
- Spellings (correctness)

- (b) Candidates to write a business letter giving causes of poor performance and suggesting solutions.

3. (a) Any **three** responsibilities include the following:

(i) Chairperson

- Determining date of meeting
- Choosing venue of meeting
- Presiding over the meeting
- Ensuring that the objectives of the meeting are accomplished

(ii) Secretary

- Writing notices of meetings
- Ensuring that venue of meeting is set
- Preparing any documents, or items to be used in meetings
- Taking down notes in a meeting
- Writing minutes after meeting

(iii) Participants

- Executing assignments given in meetings
- Preparing for contributions to be made in meetings
- Making contributions in meetings
- Ensuring that there is a healthy discussion in meetings

(b) Any **three** opportunities of working as a group may include:

- Members may see an issue from different angles thereby considering different options
- Best decisions may be made through consultations
- Members feel to be taking part in the affairs of the organization and this can be motivating
- Tasks are easily accomplished when shared.

Any **three** constraints of working as a group may include:

- Some members may end up dominating discussions
- Some members may become lazy or not contribute due to a feeling of shared responsibility
- Decision making may delay due to unnecessary debates
- Some groups may be costly to organize or bring members together
- There is risk of leakage of information.

- (c) The **two** factors include:
- (i) Action minutes
 - When the meeting is assigning duties/responsibilities to members.
 - When there is need to follow discussions with actions.
 - (ii) Resolution minutes
 - When details of discussions need not be seen by those who were not in the meeting.
 - When the secretary needs to be taking an active role in the discussion.
 - When there is need to save paper.
 - (iii) Narrative minutes
 - When details of discussions have to be kept.
 - When details of how resolutions were made are important.
 - When organizations have adequate resources.
4. (a) Any **five** qualities of good interviewers include the following:
- Must be presentable
 - Must be fluent in the language
 - Must have knowledge of the position
 - Must have empathy
 - Must have good listening skills
 - Must be able to present questions clearly
 - Must be honest and without bias
- (b) Any **five** ways to know best candidates while on telephone include:
- Checking the confidence
 - Clarity of presentation and logical flow of ideas
 - Courtesy in the language
 - Knowledge of topic/issue
 - Analyzing the tone of presentation
 - Checking fluency
 - Analyzing accent/pronunciation
5. (a) Any **four** techniques of persuasion in a speech include:
- Making speech relevant to the audience needs
 - Engaging audience during presentation e.g. through questions, comments etc.
 - Using visual aids during presentations
 - Using speech dynamics e.g. clarity, tone shifts, gestures and suspense
 - Repetition of key points

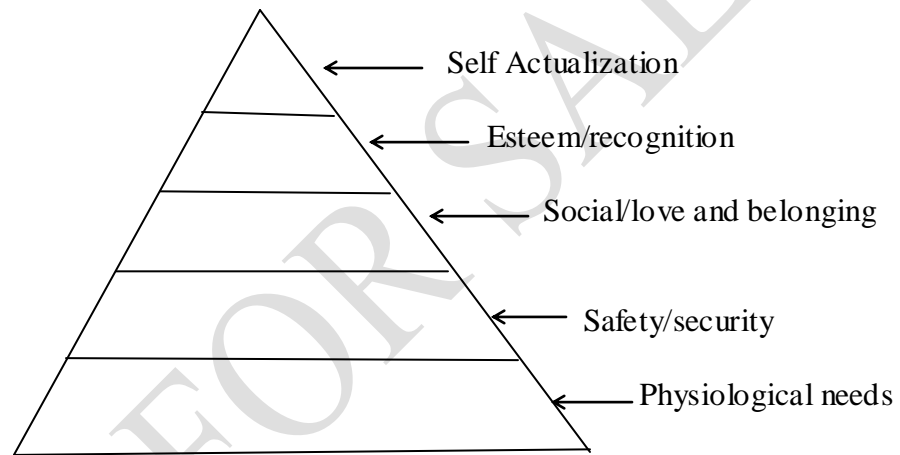
- (b) Candidates to write a memo. The memo could start by creating a context in which the need has been noticed.

Resources to be purchased may include the following:

- Flip charts
- Tripod stand
- Whiteboards
- Laptops
- Projectors
- TV screens
- Whiteboard markers
- Extension cables

The memo to be assessed as follows:

6. (a)



A persons needs are in stages. First are physiological needs that include food, water, fresh air. Second are safety/security needs that include housing, employment, health care etc. Third are social needs that make an individual feel the need to belong to a group and be loved. Fourth is the self esteem needs where one wants to be recognized as an individual by doing something unique. Last is the self actualization where no one accomplishes it as desires never end.

- (b) The telephone message form must contain the following elements:
Callers name, callers number, date, time, receivers name, message, message taken by.

The following is an example:

TELEPHONE MESSAGE SLIP

Caller's Name :
 Caller's Number :
 Date of Call :
 Time of Call :
 Receiver's Name :
 Message _____

 Message taken by:

(c) organization and importance may

7. (a) The steps of solving the problem would involve the following steps:
- Identify and define the problem
 - Analyze the problem
 - Identify possible solutions
 - Select the best solutions
 - Implement the solution
 - Monitor the results
- (b) Ways in which types of leadership can help or hinder solving of a problem may include:
- (i) Democratic
- Members participate in finding ways of solving problem.
 - Members feel valued and try to give their best.
 - May hinder problem solving if members take sides/interest in the issue.
 - May give an impression that the leader is undecided.
 - Democratic decisions are not necessarily the best.
- (ii) Autocratic
- Members fear the leader and may follow decisions/judgments out of fear.
 - The leader asserts judgment giving an impression that he/she is decided.
 - Decisions may favour one side and the victim may develop a negative attitude by their failure to understand how decisions were made.
 - Lack of consultations may result in poor decisions being made.

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