

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN MALAWI

DECEMBER 2014 EXAMINATIONS

CERTIFICATE IN FINANCIAL ACCOUNTING

PAPER FA 1: BUSINESS COMMUNICATION

EXAMINER'S REPORT

GENERAL COMMENTS

The paper covered all the necessary areas to meet the aims of the course. In general the examination was fair to students as many students demonstrated knowledge and practical skills in Business Communication. Majority of students performed well.

Many students opted for questions 1, 2, 3, and 5, making questions 4 and 6 the least popular. Surprisingly, the majority of students who attempted question 6 managed to perform very well.

Grammar continues to be a problem with many candidates. The candidates failed to get marks because of poor sentence construction, and wrong spellings. Candidates were unable to express themselves clearly in their responses e.g.

"feedback response that receiver have send message from sender and vice versa"

"read before you went for an interview the instruction your given"

Similarly, spelling errors were very common amongst the students. For example candidates could make spelling errors on such simple words as: *feediback*, *respond instead of response*, *decesions*, *recepense*, *organasation*, *dession*, *canselling*, *grevance*, *greavance*, *indiciplen*. These costed them marks.

Besides it has been observed that some candidates do not read and understand the instructions from the question paper and answer booklet. For example:

- Some candidates answered five questions instead of the recommended four questions. The first four questions were marked and considered.
- Some candidates could not differentiate a question which demands them to '*explain*' from a question which demands them to '*mention*' or '*state*'. The candidates were approaching the questions as demanding the same amount of effort. As a result they lost marks.

- Some candidates could not start the answers to each question on a fresh page. Some candidates misconstrued the instruction number 3 on answer booklet and 7 on question paper. For a question with three parts, they were writing each response on a separate page thereby consuming a lot of papers.
- They failed to indicate the question number on top of the page of every continuing sheet as required.
- Some candidates failed to indicate the exact number of the question on the front cover of the script as a result this was leaving markers to check for them what question is being tackled.
- For question that demanded candidate to give two responses, it was noted that some candidates could only give a response to one part. e.g. *using an example, explain the meaning of the term receiver as used in the communication process*. This question demands the student to define the term *receiver* and then give an example of the receiver. However, many candidates could just define the term without giving examples.

Although some questions were straight forward, some candidates failed miserably. It was noted that some candidates sit for the examinations without attending classes or finishing the syllabus. This gives them problems to respond to questions. *How could one write a memo when the question clearly demands for a letter?* A candidate who has completed the whole syllabus should be able to differentiate a structure of a letter, memo, and report.

It was observed that there was a tendency amongst the candidates to repeat points so that they deceive the marker to award more marks when they have been offered marks already for the point.

Lastly it was noted that some candidates were responding to the parts of a question randomly and not logically. For example if question 2 had three parts. One candidate could write question 2 (a) on page 1, question 2 (b) on page 4 and question 2 (c) on page 6. In between the candidate could write other questions like 4, 5 and 6 i.e. a candidate could start with question 1(a), then to 2 (a) followed by 4 (a) then 1(b) and 2 (b). This confuses the marker when awarding marks to questions, let alone takes a lot of time locating responses.

Comments on Individual Question

Question 1

The question was on elements of communication and grapevine. It had four parts. The question was very popular. The results were very good as majority scored above average.

Part (a) asked the candidates to explain the meaning of the term *receiver* using an example. Most candidates had the knowledge of the term. However, many candidates lost marks as they were unable to provide the example. Other candidates lost marks because they were repeating the same word *receiver* in the explanation of the term receiver. eg *receiver means the one who receives the information.*

Part (b) asked the candidates to outline **four** factors that one would consider about the receiver when one is formulating a message to ensure effective communication. Some candidates provided the right responses. However, other candidates confused the factors under the receiver with those of the channel/media e.g. cost of channel, familiarity of the channel, emergency message etc. Others were giving the 7Cs as responses. This made them to lose marks.

Part (c) asked the students to explain any other five elements of communication apart from *receiver*. Majority of the candidates were able to come up with correct answers. However, some candidates were explaining **six** elements instead of **five**. Others were repeating the same words in the explanation e.g. *feedback means giving feedback to the sender..* Others were just listing the elements without explaining them. Despite the question stating that they should give other elements other than *receiver*, other candidates sited *receiver as one element*. The worst scenario is where other candidates confused the elements with examples of channels of communication. All these made the candidates to lose the marks.

Part (d) had two parts. First part asked the candidates to define the concept *grapevine*. Majority managed to get it correctly. The second part asked the candidates to give three other terms that describe the word *grapevine*. The majority of students were able to give right answers. However, other students confused the grapevine with directions of communication like *diagonal, horizontal, upward and downward communication.*

Question 2

The question was about feedback, channels and skills of communication. The question had four parts. It was popular as many candidates attempted it.

Part (a) asked the candidates to explain using an example the meaning of the term *channel* in communication. Most candidates managed to give the meaning of the term. However, some candidates lost marks for not giving an example.

Part (b) demanded the candidates to explain the meaning of some channels like *meeting, notice, report, letter and contract* as well as the messages that are communicated in the channel. It was very easy for the candidates to give the messages which can be passed through the channels. However, most candidates had problems to define the channels.

Part (c) required the candidates to outline skills that an accountant would need to communicate effectively and give reasons for each. Most candidates had problems to state the skills and associated reasons. Other candidates confused the skills with personality as such they were giving personal traits like *maturity, anxiety, intelligence, honest etc.*

Part (d) had two sections. The first section asked the candidates to define the term *feedback* while section two asked them to state functions of feedback in communication. Most candidates managed to give responses.

Question 3

Question three focused on *interviews and sentence construction*. Few candidates opted for this question.

Part (a) required the candidates to describe four types of interviews as well as their functions in an organization. Most candidates failed to provide correct answers to the question

Part (b) asked candidates to give any reason why the question '*Tell us about yourself*' is asked *during interviews*. Most candidates were giving redundant responses. This made them to lose marks.

Part (c) demanded the candidates to outline things that they would prepare for an interview as a prospective employee. The following errors or confusions were noted amongst the candidates:

- Some confused the question with *what interviewers should do to prepare for an interview*.
- Others were giving redundant responses e.g. bring a pen, letter, CV as separate points.
- Others confused the question with *conduct of the interviewee during the interview* e.g. maintaining eye contact.

Part (d) asked the students to re-write the sentences to make them concise, clear and concrete. Most candidates failed to correctly rewrite these sentences.

Question 4

The question focused on 7 Cs, letter writing and sentence construction. It was not a popular question.

Part (a) asked the candidates to explain the 7 Cs as they relate to business writing. Most candidates were repeating the same concepts as they were explaining the 7Cs. E.g. *Completeness: the message must be complete.*

Part (b) asked the candidates to write a letter informing the clients about the stoppage of advertisement and interview services as for three months due to unforeseen circumstance. The candidates were required to state the unforeseen circumstances. Although the majority of the candidates performed very well, there were common errors as follows:

- Some candidates failed to give a proper layout of a letter. They were writing a report or memo.
- They could not state the unforeseen circumstances.
- Grammar continued to be a problem to many candidates.
- Some candidates understood the question as if the organization has stopped providing the services while others understood the question as an employee has stopped providing the service in the organization.

Part (c) required the candidates to re-write sentences. Candidate made the following errors:

- Failure to link the subject that is in singular or plural form with the appropriate verb
- Poor punctuation.

Question 5

Question five focused on memorandum writing and electronic communication. The question had three parts. The majority of the candidates performed very well.

Part (a) asked the candidates to mention features of a memo and state the purpose of each feature. Most candidates were able to state the features. However, some candidates had problems in stating the purpose of each feature.

Part (b) asked candidates to write a memo about the health and safety provisions which are lacking in the company. Most candidates were able to write a good memo demonstrating their understanding. However, the following errors were noted amongst the candidates:

- Some memos had no header i.e. word memo, name of the company, to, from, date, reference
- Other memos included salutation, complementary close; name and position of the source of the memo at the end
- Others forgot to include the initials or signature at the end
- Poor grammar was the common problem. Use of clichés like as soon as possible, it has come to my notice/observation, I hereby. I am writing, in two weeks, in my own observation, I have observed through participation.
- Instead of addressing the memo to management, some candidates were addressing to others e.g. employees.

Part (c) asked the candidates to mention the advantages of electronic communication and give examples of Portable Communication Devices (PCDs). Majority of candidates provided correct responses. However, some lost marks on example of PCDs as they were giving telephone, web camera, internet, e-mail, and fax as examples.

Question 6

The question centered on electronic communication and active listening. It had two parts. This was unpopular question since very few candidates attempted it. Nevertheless, most of the candidates who attempted it performed very well.

Part (a) asked the candidates to explain with examples as used in computer mediated communication. Most candidates did not do very well on this part. This might be attributed to the fact that the topic had just been introduced in the syllabus. The candidates were confusing the terms thereby giving wrong examples.

Part (b) had three parts. First part required the candidates to differentiate between active and passive listening. Most candidates performed well. The second part required the candidates to state the ways that a speaker can encourage active listening and how an audience can ensure active listening during oral presentation. Most candidates responded very well. The last part required the candidates to explain the advantages of active listening during a telephone call. The majority of candidates managed to get good grades.

CONCLUSION

In general the standard of the examination was good. It managed to examine the students from various areas of business communication syllabus. The performance of the candidates was average. Lecturers have a big role to play to ensure that students master all the areas of the syllabus.

RECOMMENDATIONS

Candidates should:

- Approach the examination with a sense of seriousness in order to avoid a situation where they misspell some of the words used in the question itself.
- Avoid wasting their time in the examination room by copying the question.
- Make sure that they prepare adequately for the examination so that they should have the correct facts to answer the questions.
- Use the facts to answer a particular question instead of merely reproducing what they know on the topic. The candidates should also learn to apply their knowledge to real life situations as asked in the questions.
- Make a deliberate effort to improve their level of language in order to reduce the errors they make. They should also improve on their vocabulary in order to ensure that they use the right words when answering the questions.
- Learn to read the questions carefully so that they should answer the questions fully, especially where the question has two parts.

LEARNING INSTITUTIONS

- Institutions should be advised to teach their students to differentiate a question which demands explanation from one which demands mentioning, stating, indicating and outlining.
- Institutions should pay special attention to improve students' skills in notice, speech, memo and letter writing especially other formats.
- Business communication lecturers should emphasize on the need for the students to give specific examples when answering examination questions. This will help students to score more marks as giving examples is one way of demonstrating that students understand and apply what they learnt in class.
- The lecturers should demonstrate to students on the differences of such terms as *purpose*, *function*, *importance* and *advantage*. This will help the students to respond based on the demands of the question. Students have the tendency to use the terms interchangeably when they have different meanings. This creates serious problems when responding to business communication questions.
- The lecturers should coach the students on how to approach the examination questions. It was observed that candidates could start answering the questions without understanding what the questions demand.
- Lecturers should complete their Business Communication syllabus before the candidates go for final examination.