

CA



THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF SRI LANKA

SUGGESTED SOLUTIONS

CS2- Business Communication II

July 2022

NOT FOR SALE

SECTION I - READING

Question 01

(i) language	(ii) decisions	(iii) capital	(iv) economic	(v) business
(vi) cash	(vii) communicates	(viii) concerned	(ix) sold	(x) profitability

(5 marks)

Question 2

(i) which that	(ii) change changed	(iii) for to	(iv) where when	(v) who which
(vi) involved involving	(vii) devoting devoted	(viii) have be	(ix) distinguishing distinguish	(x) apply applies

(5 marks)

Question 3

- (i) Since our self-esteem is derived from our abilities, accomplishments, social positions, and things we believe, and we can achieve, our self-esteem goes up and down depending on how we're doing in various aspects of our lives. (2marks)
- (ii) By helping us stay clear of self-criticism, shame, unhealthy behavior, depression, anxiety, and substance abuse.
- (iii) By requiring us to reflect on the circumstances that led to past mistakes, acknowledge the pain you experienced and identify what we learned from the situation. (2marks)
- (iv) Being told that we need to change our bodies, our clothes, our jobs or even our personalities to be acceptable. (2 marks)
- (v) Because we are not alone in our struggles and pain. (2 marks)

Following are **some** of the possible answers.

- (vi) Not subject to any conditions.
- (vii) Continue in an opinion or course of action in spite of difficulty or opposition.
- (viii) A fact or condition connected with or relevant to an event or action.
- (ix) Remarkable or interesting because different from or better than others.

(2marks)

(10 marks)

Question 4

- (i) By generating creative solutions to complex problems . (1 mark)
- (ii) By providing rewarding experiences of camaraderie and challenge and creating growth opportunities. (1 mark)
- (iii) Because problems with coordination and motivation typically chip away at the benefits of collaboration . (1 mark)
- (iv) The significant amount of time, energy, and attention spent on coordination tasks. (2 marks)
- (v) Because each team member has access to different resources and affected different distractions. (1mark)
- (vi) Distance tends to create new subgroups, majorities, minorities, and isolates within teams.. (2 marks)
- (vii) By using the expression 'a moving target' to explain to patterns of behaviour of the workforce with regard to their choice of working environment in future. (2 marks)
- (viii) Future teams will be smaller, more bonded, close-knitted groups with power to make decisions and foster psychological safety because maintaining large teams through virtual means becomes counterproductive

(12marks)

Section II - Writing

Question 5

The following are **only some** of the salient points that students may include in the graph description and the same points can be expressed in various ways. You are advised to use the given points only as a guide.

- i. There needs to be an introduction to the overall picture of the graph.
Sample introduction: The graph shows the pass rates of four accounting courses over five years starting from 2017. In general, the pass rates of all four courses have witnessed fluctuations.
- ii. The pass rates of *Introduction to Accounting* and *Fundamentals of Accounting* have experienced a setback in 2019.
- iii. After the setback in 2019, pass rates of both *Introduction to Accounting* and *Fundamentals of Accounting* have managed to recover in 2020.
- iv. The pass rate of *Intermediate Accounting* has recorded a gradual increase throughout the five years.
- v. *Advanced Accounting* has witnessed a steady decrease in its pass rate throughout the five years.
- vi. The pass rates of *Introduction to Accounting* and *Intermediate Accounting* have seen an increase in 2020 compared to their pass rates in 2017.
- vii. The pass rate of *Fundamentals of Accounting* has remained the same in 2017 and 2021.
- viii. The pass rate of *Advanced Accounting* has seen a drastic decrease in 2018 compared to its pass rate in 2017.

(10 Marks)

Question 6

Candidates are expected to include the three undermentioned points in their email:

- The purpose of the email
- The format of the report (type of operation/project, person responsible, time frame etc.)
- The deadline for submitting the report.

Sample:

<p>From: md@omni.lk</p> <p>To: Heads of Departments</p> <p>CC: Board of Directors</p> <p>Subject: Reimplementing the work-from-home policy</p>
<p>Dear All,</p> <p>Considering the fuel shortages and volatile situation in the country, we have decided to reimplement the work-from-home policy introduced during the Covid 19 pandemic.</p> <p>Therefore, I would like you to share this information among your staff immediately and prepare a report detailing the operations and projects that are to be handled online. The report needs to contain the following information:</p> <ul style="list-style-type: none">• type of operation/project• description• person responsible• timeframe <p>Thank you for your cooperation in this regard.</p> <p>S Harishchandra MD Omni Consultants PLC</p>

(8 marks)

Question 7

The following are **some of the content points** the candidate could come up with:

- We have to perform a lot of routine tasks which are boring but essential.
- Traditionally, various ways have been suggested to reduce the boredom of doing such tasks.
- These include rewarding the completion of such tasks, indicating the progression of such tasks and bringing an element of fun to them.
- New research show that the low levels of attention required for these tasks are the real culprit.
- Combining these boring tasks with another more attention demanding tasks has been suggested as a solution.
- Such a strategy is effective because the more attention demanding task prevent the doer from quitting both tasks.

SAMPLE SUMMARY:

We have to perform a lot of routine tasks which are boring but essential. Traditionally, various ways have been suggested to reduce the boredom of doing such activities by rewarding the completion of these tasks, indicating the progression of these tasks and bringing an element of fun to them. However, new research shows that the low levels of attention required for these tasks are the real culprit. Therefore, combining these boring tasks with another more attention demanding task has been suggested as a solution. Such a strategy is effective because the more attention demanding task prevents the doer from quitting both tasks. (102 words)

(10maks)

Question 8

The Report on the Feasibility of Securing Local Suppliers of Fabrics

Introduction

Asha Apparel PLC is a chain of textile factories in Sri Lanka with more than 10 years of experience. Due to the prevailing exchange crisis, the company has found it difficult to import the raw materials needed to maintain production at the optimum level. The aim of this report is to investigate the feasibility of securing local suppliers of cotton and polyester-based fabrics to meet the production requirements of the company. This report was commissioned by the Board of Directors of Asha Apparel PLC.

Methodology/Data Collection/Procedure

For the purpose of compiling this report, data was gathered through reviewing relevant documents and conducting interviews. With the guidance of the Managing Director, A team led by the Operations Manager conducted a thorough market research and a cost benefit analysis. In addition, several experts on local fabric markets and managing local supply chains were consulted as well. With the data gathered from these sources, an extended analysis was performed to ascertain the feasibility of securing and maintaining a local supply of cotton and polyester-based fabrics.

Findings

The investigation revealed that it is not feasible to rely on local suppliers of cotton and polyester-based fabrics. None of the local suppliers of cotton and polyester-based fabrics are capable of supplying the required volume of raw material. Even relying on a combination of local suppliers is not feasible given the small scale of their operations.

Moreover, the local suppliers have extremely diminished stockpiles of fabrics as they too have been affected by the foreign exchange crisis. Hence, it is not possible for them to supply us with cotton and polyester-based fabrics even in the short run.

Conclusion

Since all local suppliers of cotton and polyester-based fabrics cater to smaller and medium sized textile factories, it is not feasible to rely on them for a continuous supply of cotton and polyester-based fabrics.

Therefore, the company has no alternative but to rely on the international suppliers and negotiate with them for a solution.

(10 marks)

Section III: Listening

Question 9

(i) b	(ii) a	(iii) c	(iv) b	(v) b
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(5marks)

Question 10

(i) storytelling/stories	(ii) delivering/sharing	(iii) events	(iv) remember	(v) combined
(vi) memorable	(vii) people	(viii) surprise	(ix) novelty	(x) present

(10marks)

(Total marks: 85)

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2. to assist students with their research into the subject and to further their understanding and appreciation of the subject.

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