

CA



THE INSTITUTE OF  
**CHARTERED** ACCOUNTANTS  
OF SRI LANKA

# **SUGGESTED SOLUTIONS**

**SE1- Communication and People Skills**

**November 2019**

## Section I: Reading

### Question 1 (1/2 x 10 = 5 marks)

- I. glamour
- II. indispensable
- III. same
- IV. reporting
- V. seen

- VI. confused
- VII. presenting
- VIII. design
- IX. returns
- X. strong

### Question 2 (1/2 x 10 = 5 marks)

- I. **every** – all
- II. **beyond** – across
- III. **complicate** – complicated
- IV. **use** – using
- V. **have** – be

- VI. **smallest** – small
- VII. **recognized** – recognize
- VIII. **with** – by
- IX. **making** – make
- X. **who** – whom

### Question 3 (12 marks)

**IMPORTANT:** Candidates do not have to write in complete sentences unless it is very necessary in the meaning making process. Serious grammatical errors that can have significant impact on the meaning.

#### NOTE:

**Serious errors in grammar & punctuation:** *wrong verb forms, serious tense errors, serious errors of sentence structure, especially in writing subordinate clauses, omission or obvious misuse of prepositions, wholesale misunderstanding over the meanings of words used, serious errors of agreement, errors in punctuation*

**Minor errors in grammar & punctuation:** *mis-spellings of a minor nature* (depends how badly it can affect the meaning in the context it is used), *minor errors of punctuation* (an instance of the missing second comma in parenthetical phrases or clauses, missing commas after conjunctive adverbs and so on)

- i. to unlock its productive potential. (productive potential: “ability to produce goods and services that have monetary or exchange value”)
- ii. Radical changes induced by technology and automation changing the very nature of work and reshaping industry.
- iii. By awarding Sri Lanka an overall score of 58 percent, and a ranking it 74 out of the 157 countries included in the Index.
- iv. Because if the current education and health conditions persist, a child born in Sri Lanka today will be a little more than half as productive as she or he could have been if they had the benefit of a complete education and enjoyed full health.
- v. Because under-nutrition and inadequate learning outcomes in school prevent Sri Lankan human capital from reaching its full potential.
- vi. Fairness in distributing resources across regions.
- vii. By allocating more resources and policy attention to provinces where human capital is less advanced, while making rapid improvements in human capital in the more advanced provinces.
- viii. Award marks for any reasonable answer; **answers need to consist of an opinion and a supporting reason**; sample answers can be: “Yes, with improvements in Sri Lankan education and health sectors, it is easily achievable.”  
**OR** “No, as long as Sri Lankan government fails to reform the educational sector to satisfy the needs of the world of work, it will never be able to develop its human capital to an extent that it can compete with East Asian counties.”

#### Question 4 (10 marks)

**IMPORTANT:** Candidates do not have to write in complete sentences unless it is very necessary in the meaning making process. Serious grammatical errors that can have significant impact on the meaning; for example,

**NOTE:**

**Serious errors in grammar & punctuation:** *wrong verb forms, serious tense errors, serious errors of sentence structure, especially in writing subordinate clauses, omission or obvious misuse of prepositions, wholesale misunderstanding over the meanings of words used, serious errors of agreement, errors in punctuation*

**Minor errors in grammar & punctuation:** *mis-spellings of a minor nature* (depends how badly it can affect the meaning in the context it is used), *minor errors of punctuation* (an instance of the missing second comma in parenthetical phrases or clauses, missing commas after conjunctive adverbs and so on)

- i. What makes feedback useless? The vagueness of the feedback received/ its failure to highlight what we can improve on or how to improve
- ii. Because of the link between feedback and evaluation, when people are asked to provide feedback, they often focus on how others performed in the past.
- iii. If one asks someone for advice, they will be more likely to think forward to future opportunities to improve rather than backwards to the things you have done, which you can no longer change.
- iv. Because feedback entails less demotivating criticism and more high-level encouragement for novices compared to advice which is typically more critical and specific and better suits experienced workers who have the basic skills necessary to improve.
- v. By making its stakeholders ask their peers, clients, colleagues, and bosses for advice instead of feedback.

For questions vi to ix, word from the passage that matches the meaning of the given words. Following are **some** of the possible answers.

- vi. conventional
- vii. link
- viii. soliciting
- ix. tangible

## Section II: Writing

### Question 5 (10 marks)

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 annual sales figures of four publishers for five years starting from 2014. In general, sales figures have fluctuated over the five-year period.
- ii. The sales figures of *Omni Books* show a steady increase throughout the five years.
- iii. Despite a setback in 2016, the sales of *Wisdom Publishing House* doubled over the last five years.
- iv. *AB Publishers* is the only publisher to record a lower sales figure in 2018 compared to its sales figure in 2014.
- v. *FMF Publishing* saw a steady increase in its sales from 2014 to 2018.
- vi. *AB Publishers* recorded a steady decrease in its sales from 2014 to 2018.
- vii. Both *Omni Books* and *FMF Publishing* maintained a steady streak of growth throughout the last five years but the growth recorded by *Omni Books* is greater than that of *FMF Publishing*.
- viii. *Wisdom Publishing House* consistently recorded the highest sales figures among the five publishers throughout the last five years.

**Important:** In order to score the full mark in CONTENT POINTS section, the candidate must reach at least 3 marks (the maximum of Band 3) in APPROPRIATE LANGUAGE section and vice versa.

	INTRODUCTION (2)		
2	An introduction containing a description of the data and the duration presented in the graph and an accurate general statement about the figures is given.		
1	An introduction with a partially accurate general statement or without a general statement is given		
0	No introduction is given.		
	CONTENT POINTS/ SALIENT POINTS (4)		APPROPRIATE USE OF LANGUAGE, GRAMMAR AND VOCABULARY (4)
4	content developed well with almost all trends and patterns recorded; about six salient/content points are found in the description	4	demonstrates a wide range of vocabulary and structures; the language is mostly accurate and flowing freely and naturally; very sound and enterprising
3	content mostly relevant with several trends and patterns recorded; about five salient points of the graph are mentioned	3	demonstrates a reasonable range of vocabulary and structures; may be fairly free of errors, or more enterprising and fluent but less accurate
2	content is free of serious irrelevancies even some main trends and patterns are not recorded; about three to four salient points of the graph are mentioned	2	sufficient accuracy and command of vocabulary and structures to convey meaning clearly despite frequent errors
1	content may be partially irrelevant with many trends and patterns not recorded; only one or two salient points of the graph are mentioned; no introduction is present.	1	Insufficiently accurate to convey meaning clearly and consistently; limited range of vocabulary and structures; possibly, there are some unidiomatic direct translation from Sinhala or Tamil and inappropriate use of learned material
0	content may be seriously deficient and totally irrelevant; no evidence to show that the content belongs to the genre of graph description; no introduction is present	0	contains serious basic errors which hinder/impede communication; probably only a few phrases are correct

**IMPORTANT:** When considering the number of salient points, the sales figures of the same publisher for the five years need to be counted as one salient point even if the candidates have worded them as two separate sentences. In making general statements about more than one publisher, candidates may use the individual sales figures for a year in isolation. In such cases, such statements need to be regarded as one salient point.

**Question 6**                      **(8 marks)**

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

- The purpose of the memo
- Mention the features of the new salary system (its format, tax deductions, mode of payments, etc)
- A date and time for a meeting with the staff to inform them about the new system.

**Format:**

**Content:**

**Language:**

Sample:

**Date:** 07 Oct. 19

**To:** All Heads of Departments

**CC:** Managing Director

**Re:** New Salary System

Dear All,

This is to inform you that the new salary system will be implemented from this month.

As you already know, the new system is designed in compliance with the latest tax regulations introduced by the Dept. of Inland Revenue. The new system automates the salary calculation process and tax deductions too will be done automatically. The format of the salary slip will be changed to reflect the new tax system and salaries will be credited directly to the bank without exception.

Considering the significance of these changes, the finance branch has organized an information session on the new salary system on 15<sup>th</sup> October from 9 am to 10 am at the main board room. You are requested to inform all your staff to take part in the meeting.

Thank you.

Best wishes,  
M Mahendran

**Finance Manager**  
**Anchor Co.**

## Question 7 (10 marks)

SUMMARY WRITING (120 – 130 words)

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

- Although not making eye contact with the audience seems to reduce anxiety when speaking publicly, it increases the nervousness.
- Historically, we are programmed to associate the sense of being watched with an imminent danger.
- The sense of impending danger triggers psychological and physiological reactions in us.
- Our association of the fear of being watched with speaking in public triggers negative psycho-physiological reactions in us when speaking publicly.
- To avoid the perceived danger of public speaking our minds and bodies react defensively and these reactions negatively affect our performance.
- By approaching public speaking with a sense of generosity and kindness towards the audience, we are able to control the defensive reactions of a body and mind that thinks it is under siege.

The summary is marked for **content points** and **style**, which contains USE OF ENGLISH, USE OF ONE'S OWN LANGUAGE and ORGANISING SKILLS.

SAMPLE SUMMARY:

Although not making eye contact with the audience seems to reduce anxiety when speaking publicly, it increases nervousness. Historically, we are programmed to associate the sense of being watched with an imminent danger. This sense of impending danger triggers psychological and physiological reactions in us. Hence, our association of the fear of being watched with speaking in public triggers negative psycho-physiological reactions in us when speaking publicly. To avoid the perceived danger of public speaking our minds and bodies react defensively and these reactions negatively affect our performance. However, by approaching public speaking with a sense of generosity and kindness towards the audience, we are able to control the defensive reactions of a body and mind that thinks it is under siege. (122 words)

**Important:** In order to score the full mark in CONTENT POINTS section, the candidate must reach at least 3 marks (the maximum of Band 3) in STYLE section and vice versa. Candidates are penalized for not using their **own words**.

**\*\*Any other sensible content point other than the above-mentioned ones can also be marked right.**

	CONTENT POINTS (5)		STYLE (5)
4-5	content developed well using many key ideas summarized; About six content points can be found	4-5	demonstrates a wide range of vocabulary and structures; the language is mostly accurate and flowing freely and naturally; very sound and enterprising; transitional words are used in a very successful way; <b>use of own words</b> is successfully done
3-4	content mostly relevant with several key ideas summarized; about four to five content points can be found	3-4	demonstrates a reasonable range of vocabulary and structures; may be fairly free of errors, or more enterprising and fluent but less accurate; transitional words are used in a fairly successful way; <b>use of own words</b> is rather evident
2-3	content is free of serious irrelevancies even though some key ideas are summarized; about three content points can be found	2-3	sufficient accuracy and command of vocabulary and structures to convey meaning clearly despite frequent errors; transitional words are attempted at in an average way; conscious <b>use of own words</b> is fairly attempted
1-2	content may be partially irrelevant with many key ideas not summarized; one to two content points are visible	1-2	Insufficiently accurate to convey meaning clearly and consistently; limited range of vocabulary and structures; possibly, there are some unidiomatic direct translation from Sinhala or Tamil and inappropriate use of learned material; transitional words are marginally used; <b>lifting of lines</b> is traceable
0-1	content may be seriously deficient and totally irrelevant; no evidence to show that the content belongs to the genre of summary writing—there is no evidence for any content points	0-1	contains serious basic errors which hinder/impede communication; probably only a few phrases are correct; the <b>entire summary consists of clauses copied directly</b> from the passage.

## Question 8 (10 marks)

### STRUCTURE

**Organization:** how well the data is organized in a meaningful and logical manner to reflect the purpose of the report; how clearly the relationships between and within sections are established; whether the degree of sub-divisions is appropriate

**headings:** whether the headings provide a concise, informative and accurate reflection of the sections they head; whether the headings use parallel structure appropriately

### CONTENT

**introduction:** whether the purpose of the report is clearly stated; how well the introduction provides background information for the reader to fully understand the report

**body:** whether all relevant data is presented; how well the data is presented; how well the commentary on the data picks out general trends and highlights significant details without concluding or recommending

**conclusions:** whether the conclusions are logically derived through sound reasoning from the evidence presented in the findings section; whether the conclusions provide a thorough and concise evaluation of the data in terms of the purpose of the report; whether the recommendations are convincing, a logical outcome of the findings and conclusions

### LANGUAGE

**clarity:** whether ideas are expressed using short, simple, concrete words; whether there is a good mix of short and long sentences with a preference for the former; whether there is unity in sentences and paragraphs

**conciseness:** whether redundancy and wordy expressions are used; whether strong verbs and the active voice are preferred

**coherence:** whether relationships between ideas at all levels are clearly expressed through the use of linking words within sentences and paragraphs, as well as between paragraphs; whether parallel structure is used when necessary; whether the right emphasis is provided through the use of short sentences and the subordinating of less important ideas; whether charts and tables are integrated/referred to in the text

**grammaticality:** how accurately grammar is used; e.g. consistency in tenses; subject-verb agreement, use of articles 'a' and 'the'

# **The Report on the Interruptions in the Supply Chain of Sapidus Confectioners PLC**

## **Introduction**

Sapidus Confectioners PLC is a leading confectioner in Sri Lanka with operations covering the entirety of the island. Currently, the company manufactures more than 100 items of sweetmeats. The company experienced several interruptions in its supply chain leading to a number of production delays. The aim of this report is to investigate the causes behind these interruptions and recommend a lasting solution to prevent future interruptions. This report was commissioned by the Board of Directors of Sapidus Confectioners PLC.

## **Methodology/Data Collection/Procedure**

For the purpose of compiling this report, data was gathered through reviewing relevant documents and conducting interviews. A team led by the production manager interviewed the suppliers and employees responsible for dealing with them and all the documents relevant to the supply chain including service agreements and contracts with suppliers were reviewed. With the data gathered from these tools, an extended analysis was performed to ascertain the causes of the interruptions in the supply chain.

## **Findings**

The investigation revealed that the failure of two of our main suppliers to uphold their contractual obligations caused the interruption in the supply chain.

JKG Marketing and Cameo Traders who are under contractual obligation to supply us with four tonnes of wheat flour and a tonne of sugar respectively on a monthly basis failed to deliver their products on time on three different occasions within the last eight months. The companies cite issues relating to overseas shipping as the cause for the delays. Without these two main ingredients of all our products, we were compelled to halt productions for a total of 25 days. It was estimated that these production delays cost our company 10 million rupees. Steps are already being taken to seek compensation from the two companies for the losses we incurred as a result of their failure.

## **Conclusion**

Considering the frequency of the delays and their impact on our production, it is recommended that new suppliers should be sought to supply us with wheat flour and sugar. It is also recommended that overreliance on one supplier for key ingredients should be avoided and the warehouse facilities should be expanded to keep more ingredients in reserve for a longer period of time.

## Section I: Listening

### Question 09

**IMPORTANT:** Candidates cannot underline two or more answers.

- i. b
- ii. d
- iii. a
- iv. d
- v. a

### Question 10

**IMPORTANT:** Candidates' answers do not have to be the exact words found in the text. Alternatives are suggested in the answer key. Any expression that is equivalent to the suggested answer should be considered right.

**\*\*CANDIDATES ARE NOT ALLOWED TO WRITE MORE THAN TWO WORDS.**

\*(Spelling mistakes are allowed if they don't impede the meaning intended.)

- I. intelligence
- II. strategic
- III. merits/advantages/value/worthiness
- IV. examination/examining
- V. stakeholder
- VI. betting/banking
- VII. organizational
- VIII. funded/supported/implemented/developed
- IX. nimble/innovative
- X. market



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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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