



香港專業會計員協會

THE HONG KONG ASSOCIATION OF ACCOUNTING TECHNICIANS

(Incorporated with Limited Liability)

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Accounting Technician Examinations

Pilot Examination Paper

Level I

Paper 2

Business Communication

Questions

Suggested Answers

and

Marking Scheme

The Suggested Answers given in this Booklet are purposely made to give more details for educational purpose.

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Accounting Technician Examinations

Pilot Examination Paper

Level I

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Time allowed – 3 hours

Section A – 10 Multiple Choice Questions (compulsory)

Section B – 5 Short Questions (compulsory)

Section C – 4 Long Questions (attempt any 3)

**DO NOT OPEN THIS PAPER UNTIL
INSTRUCTED TO DO SO BY THE SUPERVISOR**

SECTION A (MULTIPLE CHOICE QUESTIONS) (20 marks)

Answer **ALL** questions in this section. Choose the best answer for each question. Marks will not be deducted for incorrect answers. Each question carries 2 marks.

1. Which of the following is NOT a component in the Communication Model?

- (1) Sender
- (2) Messenger
- (3) Encoding
- (4) Receiver

- A All of the above
- B All, except (1)
- C All, except (2)
- D All, except (3)

2. What kind of information should be included in a resume?

- (1) Work experience
- (2) Education
- (3) Affiliation and membership
- (4) Letter of recommendation

- A All, except (1)
- B All, except (2)
- C All, except (3)
- D All, except (4)

3. What are the common barriers that impede communication?

- (1) Barriers with people
- (2) Barriers with words
- (3) Barriers made by cultural differences
- (4) Barriers made by distance

- A All of the above
- B All, except (2)
- C All, except (3)
- D All, except (4)

4. Which of the following information should be included in minutes?
- (1) Date and venue of the meeting
 - (2) Decisions made at the meeting
 - (3) Comments from the members
 - (4) Action to be taken by the members
- A All of the above
B All, except (2)
C All, except (3)
D All, except (4)
5. When preparing to write for business purposes, the 4 Ps include:
- (1) Personal
 - (2) Position
 - (3) Polite
 - (4) Professional
- A All, except (1)
B All, except (2)
C All, except (3)
D All, except (4)
6. What should be avoided when engaging in business correspondence?
- (1) Choppy sentences
 - (2) Passive sentences
 - (3) Bias-free language
 - (4) Cliches
- A All, except (1)
B All, except (2)
C All, except (3)
D All, except (4)
7. Which of the following is NOT a problem when calling for a meeting:
- A Personal agenda
B Team spirit
C Interpersonal conflicts
D Cultural differences
8. Which of the following sentences about reports is NOT true?
- A A short report is meant to convey information in an efficient, compact format.
B An annual report is usually published once a year for shareholders as well as for employers.
C A recommendation report examines a situation and concludes with specific recommendations.
D A proposal is a report written to convince a reader that a need exists and that specific action should be taken to remedy that need.

9. Which of the following is NOT an external business written communication?

- A Complaint letter
- B Curriculum Vitae
- C Memo
- D Enquiries letter

10. Effective communication can ONLY be achieved when:

- (1) The audience is understood
- (2) Feedback is encouraged
- (3) Thoughts are organised

- A All of the above
- B All, except (1)
- C All, except (2)
- D All, except (3)

(Total 20 marks)

[END OF SECTION A]

SECTION B (SHORT QUESTIONS) (20 marks)

Answer **ALL** questions in this section. Marks are indicated at the end of each question.

Please read the article and answer the short questions below.

The Cost of Recovery

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Economic recovery may be just around the corner – but it is not alone. Lurking there and waiting to pounce on consumers are public utility companies and the transport industry.

Most of the companies now reported to be applying for charge or fare increases had to peg prices during the recession, but they seem to believe that the new economic climate will justify a rise without causing a public outcry. In fact, any move to start pushing fees and charges up before the average family has felt the benefit of the upturn in the economy will be very badly received.

It will be well into next year before the feel-good factor returns. Unemployment remains at around 4.8 per cent. Many companies continue to operate a wage freeze, and where pay increases have been given they have tended to be low. Thursday’s wage survey said the average rise for 2001 would be below three per cent. If the cost of vital services such as electricity, gas and water supplies, ferry routes or the MTR and KCR are increased early next year before there is a noticeable improvement in living standards, the public disapproval level will be high. In some cases there could be genuine hardship.

Mandatory Provident Fund schemes will take money out of many wage packets for the first time when they begin next month and it will be some time before household budgets adjust to that unaccustomed expense. If next year’s pay rise settle at around the predicted three per cent, they will be swallowed up in overheads if some of these price rises go ahead.

Any move by the electricity companies to raise tariffs will be strongly resented. The system by which the two companies are able to press ahead with unnecessary construction in order to add to an oversupply of power is already a source of deep dissatisfaction. According to the Audit Commission, consumers have been overcharged by \$3.4 billion because of excess capacity. The focus of attention now should be in finding a solution to this unacceptable situation, rather than speculating on how soon, and by how much, electricity bills will rise.

Travel costs are likely to have a knock-on effect on other sectors of the economy. If bus, train, ferry and tunnel fares go up, there is bound to be an impact on property prices in the outlying areas. Those who have survived the recession without losses will have a problem putting up a convincing case for price rises. Others, like the Post Office, which has suffered through the rise of the Internet and has frozen charges since 1996, are less contentious. But recovery is not robust enough to absorb a spate of increases coming at once; and that is something the Government should bear in mind.

REQUIRED:

1. **In the first paragraph, what is not alone? And why?**
(4 marks)

 2. **In the second paragraph, what did companies do during a recession? What are they doing now and what is its most likely effect?**
(5 marks)

 3. (a) **What is the current unemployment rate?**
(1 mark)
 (b) **Will there be any pay rise?**
(4 marks)

 4. **List THREE examples of a utility company.**
(3 marks)

 5. **What does the article conclude that should the Government bear in mind?**
(3 marks)
- (Total 20 marks)**

[END OF SECTION B]

SECTION C (LONG QUESTIONS) (60 marks)

Answer any **THREE** questions in this section. Each question carries 20 marks.

1. (a) **Why is recognising common barriers to effective communication so important?**
(2 marks)
- (b) **Identify one common barrier from each of the following three barrier zones. Also give an example and provide the solution for each of the common barriers.**
- **Barriers by surrounding environment**
 - **Barriers between people**
 - **Barriers made by words**

(18 marks)

(Total 20 marks)

-
2. As the sales manager of ACME Electronic Equipment (12A, Nathan Road, Tsim Sha Tsui, Kowloon), you have recently received a number of complaints from your customers about the way they have been treated. Some of them have not been served for more than half an hour. Most of the complaints took place during lunch hour which is ACME's peak time for business. This has been brought to your boss, Mr Peter Lee, the general manager's attention.

REQUIRED:

You are told to write a memo to all the sales staff instructing them how they should deal with visitors and customers who visit the company. They should take shifts for lunch and maintain at least a certain number of staff at all times. They should also come to work on time and any tardiness will be subject to disciplinary action. They also need to clean up their own area of work before they leave work for the day.

(20 marks)

3. You are the office manager for SmartSystem, Inc, a start-up IT firm in Central (22/F, Linkage Building, 188 Bowen Street, Central). Recently you bought 10 modems from Precision Supplies, a computer hardware supplier in Wanchai (12/F, Parkview Building, 276 Harcourt Road, Wanchai). Two weeks after installing the modems to the computer systems in your office, you discovered that two of the modems could not function properly. Since you have already paid the full amount for the modems, you are entitled to enjoy the two-year warranty that comes with the product including free replacement for any products bought within one month.

You called their customer service department to ask for a replacement last Friday and was told that the replacement would be delivered to your office the following Monday. It is now already Friday and you still have not heard anything from them. You really need the two modems immediately for your company is working on a major project with an approaching deadline. This is the first time you have ordered from Precision Supplies and may be the last.

REQUIRED:

Write a letter of complaint to demand for an immediate replacement or a full refund.

(20 marks)

4. You are the accounting manager of Lucas Security Equipment. One of your customers, Mr Jack Lam of Leithum Lighting House (244 Gloucester Road, Wanchai), bought a three-to-one system from your company during the October sales this year. The system was sold for HK\$72,000. First, he sent a cheque for HK\$15,000 as a deposit, but it “bounced” through lack of funds. You informed him of this, and he sent a cheque for the deposit and half the remaining sum. This cheque did not bounce. You then sent him a collection letter explaining that he still owed you the outstanding balance. Two weeks later, since you still had not heard anything from him, you sent Jack Lam another collection letter. Two weeks later, Mr Lam still has not paid the outstanding balance.

REQUIRED:

Write a final demand letter threatening to take further action.

(20 marks)

[END OF PILOT EXAMINATION PAPER]

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Paper 2

Business Communication

Suggested Answers

and

Marking Scheme

SECTION A (MULTIPLE CHOICE QUESTIONS) (20 marks)

- 1. C
- 2. D
- 3. A
- 4. A
- 5. B
- 6. C
- 7. B
- 8. B
- 9. C
- 10. A

(Total 20 marks)

SECTION B (SHORT QUESTIONS) (20 marks)

1. Economic recovery is not alone [2 marks] because the public utility companies and the transport industry are waiting to pounce on consumers with price increases [2 marks].
(4 marks)

2. (a) The companies had to peg prices during the recession. [1 mark]

(b) They want to increase their fees and charges now. [1 mark] However, this will not be well received by the public because it is still too soon after the downturn [1 mark] and families have not felt the benefit of the economic upturn yet. [2 marks]
(5 marks)

3. The current unemployment rate is 4.8%. [1 mark] The majority of companies are operating a wage freeze [1 mark] and where pay increases have been given they have tended to be low. [2 marks] The rate of pay increases will be below 3%. [1 mark]
(5 marks)

4. Electricity company
Gas company
Water supplies

[1 mark each]
(3 marks)

5. The Government should bear in mind that the recovery is not robust enough to absorb a spate of increases coming at once.
(3 marks)

(Total 20 marks)

SECTION C (LONG QUESTIONS) (60 marks)

1. (a) Recognising the most common barriers to effective communications can help people to prevent them from occurring. These barriers can take place at any stage during the communication process.

(2 marks)

(b) Barriers by surrounding environment

(total 6 marks, 2 marks for any one barrier below with explanation, 2 marks for a relevant example for the same point, 2 marks for the solution)

- Distraction – Sending and receiving messages may be difficult in some environments because so many other things are competing for attention: noise, bright colours, sudden movements, e.g. ringing of the telephone, people rushing in and out of the office, etc. Solution : Create an effective environment that enhances communication; cut down on noise and other distractions.
- Space and distance – The distance between the sender and receiver affects their communication. It affects our ability to transmit and receive messages. For example, a telephone conversation is less direct and immediate than a face-to-face conversation. Solution: Arrange the physical space effectively; always choose the most direct communicating tool possible.
- Physical appearance – The appearance of a document or person has a strong impact on a reader or listener. For example, a poorly typed and mis-spelled report creates a bad impression on the reader. Solution: Make sure the written communications are error-free as well as neat and easy to read.

Barriers between people

(total 6 marks, 2 marks for any one barrier below with explanation, 2 marks for a relevant example for the same point, 2 marks for the relevant solution)

- Anger, depression, excitement or other emotions can interfere with the communication process. For example, after quarrelling with someone, the two parties may feel angry and upset. Solutions:
 - Try to understand your reader/audience.
 - Encourage feedback.
 - Consider carefully the best channel through which to send a message.

Barriers made by words

(total 6 marks, 2 marks for any one barrier below with explanation, 2 marks for a relevant example for the same point, 2 marks for the relevant solution)

- Words are imprecise and may have many meanings when said in different ways and tones.
- This is most evident when the people communicating are from different geographic areas. For example, an American talking to an Australian; both speak English but may have different meanings for the same word.
- Problems can also become more pronounced when people deal with non-native speakers.
- More difficulties happen when people try to communicate in a foreign language.
- Disorganised messages can also confuse a reader or a listener.
- Too much information overloads a listener or reader.

Solutions:

- Consider carefully the best channel through which to send a message.
- Choose the words carefully and precisely.
- Organise thoughts and highlight the most important material in the message.
- Focus on a topic.
- Encourage feedback.
- Improve communication through constant evaluation.

(18 marks)

(Total 20 marks)

2.

**ACME Electronic Equipment
12A, Nathan Road
Tsim Sha Tsui, Kowloon
Tel 2345-2345
Fax 2345-5432**

Memorandum

To: All the sales staff
From: XXX, Sales Manager
cc: Peter Lee, General Manager
Subject: Improvement of customer services

Ref: 1234/ xx / yy
Date: Day/Month/Year

Recently we have received a number of complaints from our customers regarding the way they have been treated. Some of them complained about not being served after waiting for more than half an hour. The complaints have brought to the general manager's attention and will be closely monitored until improvement is shown.

ACME Electronic Equipment has always taken pride in offering our customers the best service in town and we intend to keep this good reputation. However, this cannot be done without the team effort from you. As most of the complaints took place during lunch hour, the company's peak business time, some changes need to be made to lunch arrangements in order that at least half of the staff are available over this peak period for our customers. As a result, the following guidelines will take immediate effect:

1. All sales staff should take shifts for lunch. The lunch schedule, which is divided into two groups, is attached with this memo for your reference. Please take your lunch break according to the schedule.
2. Please be considerate in following the lunch schedule and return to work on time so that your colleagues can enjoy their lunch as well. Any tardiness will be subject to disciplinary action.
3. Please be patient and helpful when dealing with customers at all times. Immediate and equal attention should be given to every customer who enters the store.
4. If every member of staff in the store is busy serving customers, please greet new and waiting customers and inform them that they will be served as soon as possible.
5. Also, in order to ensure a pleasant working environment for everyone, please clean up your own area of work before you leave work for the day.

As we are at the forefront of ACME Electronic Equipment when coming into contact with our customers, the company depends on us to give a positive impression to our customers. I'd be grateful if you could study and follow the guidelines above. Please feel free to contact me should you have any questions or have any suggestions of how to improve our services.

I look forward to seeing great improvement soon!

Regards,

Encl.

Content:

- All data / information being correct
- Reason for the Memo
- Demand for action
- Ask for co-operation
- Invite feedback

(6 marks)

Grammar:

- | | |
|------------------------------------------------------------------------------|--------------------|
| Near to perfect grammar, correct choice of words and minor spelling mistakes | [6 marks] |
| - Understandable sentences with a few (minor) spelling mistakes | [4-5 marks] |
| - Understandable sentences with major spelling mistakes | [2-3 marks] |
| - Poor grammar and a lot of (serious) spelling mistakes | [1 mark] |
| - Unreadable sentences | [0 mark] |

(6 marks)

Memo layout:

- Date, to, from, reference number, subject heading, closing

(4 marks)

Style and presentation:

- Firm
- Polite
- Stick to the facts
- Sophisticated sentence structure

(4 marks)

(Total 20 marks)

3.

SmartSystem, Inc.
22/F, Linkage Building
188 Bowen Street, Central
Tel. 2345-2345
Fax. 2345-5432

Day/ Month/ Year

Ref: xxx/1234

The Manager
Customer Services Department
Precision Supplies
12/F, Parkview Building
276 Harcourt Road, Wanchai

Re: Complaint on delay in replacement

Dear Sir

We bought 10 modems from Precision Supplies about three weeks ago (invoice number 1234). We installed the modems in our office's computer system, and they seemed to be running smoothly until last Friday when two of the modems began to refuse taking any command signals.

Discovering the malfunction, we called your customer service department immediately asking for replacements and were told that these would be delivered the following Monday. It is now already Friday and we still have not heard anything from you. This has caused us great inconvenience and delay in our work. The absence of the two modems has caused us a big drop both in productivity and efficiency. We really need the two modems immediately as our company is working on a major project with an approaching deadline. We face with heavy penalties should the project fail to be completed on time. Therefore, we cannot afford to continue working without the two modems. To make matters worse, we could also lose a very valuable customer should we fail to meet the deadline.

Having paid the full amount for the modems, we have been informed that SmartSystem is entitled to the two-year warranty that comes with the product including free replacement for any products bought within one month. This is the first time we have bought anything from Precision Supplies. We ordered from you because of your reputation of always providing excellent and dependable customer service. Therefore, we should like you to look into the matter and replace the two modems immediately. Should we fail to receive the replacement **by tomorrow**, we shall be prepared to receive a full refund for the two modems.

Thank you for your attention in this matter and please contact me at 2345-2345 should you need any further information.

I look forward to receiving the replacement soon.

Yours faithfully

XXX
Office Manager

Content:

- All data / information being correct
- Background of the incident
- Inconvenience caused
- Demand for replacement or refund
- Set deadline for reply

(6 marks)

Grammar:

- | | |
|------------------------------------------------------------------------------|--------------------|
| Near to Perfect Grammar, correct choice of words and minor spelling mistakes | [6 marks] |
| - Understandable sentences with a few (minor) spelling mistakes | [4-5 marks] |
| - Understandable sentences with major spelling mistakes | [2-3 marks] |
| - Poor grammar and a lot of (serious) spelling mistakes | [1 mark] |
| - Unreadable sentences | [0 mark] |

(6 marks)

Letter Layout:

- Date
- Address
- Salutation
- Reference number
- Subject heading
- Complimentary close
- Signature

(4 marks)

Style and Presentation:

- Firm
- Polite
- Stick to the fact
- Sophisticated sentence structure

(4 marks)

(Total 20 marks)

Content:

- All data / information being correct
- State the case
- List the overdue payment history
- Demand for payment
- Set deadline for reply
- Indicate further action to be taken

(6 marks)

Grammar:

- Near to perfect grammar, correct choice of words and minor spelling mistakes **[6 marks]**
- Understandable sentences with a few (minor) spelling mistakes **[4-5 marks]**
- Understandable sentences with major spelling mistakes **[2-3 marks]**
- Poor grammar and a lot of (serious) spelling mistakes **[1 mark]**
- Unreadable sentences **[0 marks]**

(6 marks)

Letter layout:

- Date
- Address
- Salutation
- Reference number
- Subject heading
- Signature

(4 marks)

Style and presentation:

- Firm
- Polite
- Correct tone for a collection letter
- Sophisticated sentence structure

(4 marks)

(Total 20 marks)

– END –