

**ASSOCIATION OF ACCOUNTANCY BODIES IN WEST AFRICA**

**ACCOUNTING TECHNICIANS SCHEME, WEST AFRICA**

**PART I EXAMINATIONS – MARCH 2022**

**COMMUNICATION SKILLS**

**Time allowed: 3 hours**

**SECTION A: Part 1      MULTIPLE-CHOICE QUESTIONS (20 Marks)**

**Write ONLY the alphabet (A, B, C, D, E) that corresponds to the correct options in each of the following questions/statements.**

1. Which of the following terms does **NOT** describe a listening type?
  - A. Informative
  - B. Empathic
  - C. Skimming
  - D. Attentive
  - E. Critical
  
2. Which of the following is **NOT** a bad reading habit?
  - A. Polysyllabic fixation
  - B. Sub-vocalisation
  - C. Regression
  - D. Reading for reading sake
  - E. Study-type
  
3. Which of the following does **NOT** constitute a barrier to effective communication?
  - A. Unclear aim
  - B. Wrong diction
  - C. Inappropriate medium
  - D. Prejudice
  - E. Appropriate timing
  
4. Which of the following does **NOT** include grammatical properties of verbs?
  - A. Person and number
  - B. Mood
  - C. Contrast
  - D. Voice
  - E. Tenses

5. Under which type of communication do posters fall?
- A. Written
  - B. Oral
  - C. Basic
  - D. Spoken
  - E. Visual
6. When “Dear Sir” is the salutation of a formal letter, the appropriate complementary close is
- A. Yours affectionately
  - B. Yours sincerely
  - C. Yours faithfully
  - D. Yours lovingly
  - E. Yours truly
7. Which of the following is **NOT** important to the communication process?
- A. Encoding
  - B. Decoding
  - C. Reading
  - D. Channel
  - E. Feedback
8. A statement that is self-contradictory in nature is a(n)
- A. Paradox
  - B. Hyperbole
  - C. Pun
  - D. Idiom
  - E. Parallelism
9. After waiting for four hours without success to receive the visitors at the airport, we decided to
- A. Call it a day
  - B. Makes bricks without straw
  - C. Buy a pig in a poke
  - D. Burn the midnight oil
  - E. Build our castles in the air

10. Face-to-face communication is a(n)
- A. Oral communication
  - B. Visual communication
  - C. Direct communication
  - D. Written communication
  - E. Audio-visual communication
11. I advised him not to change jobs quite frequently as a rolling stone
- A. Gathers no moss
  - B. Is a dog in the manger
  - C. Is the golden rule
  - D. Is a pinch of salt
  - E. Roles into the gutter
12. In managing a conflict, scheduling a meeting has an advantage of
- A. Predictable policies
  - B. Non-verbal cues
  - C. Verbal cues
  - D. Social change
  - E. Personal interest
13. Which of the following two sub-sections can be merged in a report?
- A. Findings and Discussions
  - B. References and Discussions
  - C. Abstract and Findings
  - D. Introduction and Content
  - E. Discussions and Methodology
14. The conflict between individual managers happens along
- A. Diagonal axis
  - B. Pentagon axis
  - C. Vertical axis
  - D. Horizontal axis
  - E. Circular axis

15. The Chairman's speech was
- A. Superior in humour
  - B. Abound in humour
  - C. Replete with humour
  - D. Sick of humour
  - E. Contagious to humour
16. A conjunction joins the following together, **EXCEPT**
- A. Words
  - B. Sentences
  - C. Phrases
  - D. Paragraphs
  - E. Chapters
17. Which of the following may **NOT** be marred by effective reading?
- A. The receiver's perception
  - B. The receiver's emotion
  - C. The technical terms beyond the receiver's comprehension
  - D. The sender's inability to recognize codes that can cause distortion
  - E. Clarity of expression
18. Which of the following is **NOT** associated with speech?
- A. Articulation
  - B. Syntax
  - C. Pronunciation
  - D. Enunciation
  - E. Accent
19. Which of the following is **NOT** a technical report?
- A. Law report
  - B. Feedback report
  - C. Sales report
  - D. Committee report
  - E. Research report

20. Choose the option to correct the underlined error in this sentence:  
None of us are perfect
- A. Is
  - B. Were
  - C. Was
  - D. Am
  - E. Will

**SECTION A: PART II    SHORT ANSWER QUESTIONS                    (20 Marks)**

**Write the correct answer that best completes each of the following questions/statements**

1. A discourse in which reasons are advanced for and against a proposition is said to be a(n) .....
2. The introduction of an essay is intended to ..... the interest of the reader.
3. Effective listening can improve quality, boost productivity and save ..... for an organisation.
4. A statutory meeting which is mandatory yearly by an organisation is referred to as .....
5. The last paragraph of an essay is it's .....
6. A report that hides the identity of the writer is a(n) .....
7. Taller, sweeter, happier are examples ..... adjectives.
8. A supporter in conflict resolution is a ..... of those involved in a dispute.
9. A word that combines with a noun or pronoun to show relationship between two entities is a(n) .....
10. Someone who usually takes notes and writes minutes of meetings for distribution to members is called .....
11. A model of communication which portrays communication as a one-way activity that goes along a straight line from the sender to the receiver is known as .....
12. The name, sponsor, programme and date are contained in the ..... of a report
13. A noun phrase has a ..... as its head word.
14. When communication takes place between communicators from different ethnic or racial backgrounds, such communication is referred to as.....
15. I must apologise ..... disturbing you.
16. When superiors give directives to their subordinates regarding

- what to do, the type of communication involved is .....
17. When curriculum vitae is submitted in response to an advertisement, it is usually accompanied with a(n) .....
  18. A metrical unit with two consecutive unstressed syllables followed by a stressed one is called .....
  19. An expression from which its meaning cannot be inferred from the meanings of the words that make it up is a(n) .....
  20. The officer charged with the responsibility of receiving money at meetings is known as .....

**SECTION B:****COMPULSORY****(30 Marks)****QUESTION 1****SUMMARY**

**Read the following passage carefully and answer the questions that follow:**

Writing is the most complex and most advanced of the four language skills, the others being listening, speaking and reading. Mastery of the writing skills requires that one passes through some tutelage to learn the techniques and mechanics of the skill. Effective writing poses more challenges in the sense that the writer is denied the non-verbal communication cues usually provided by the listener (audience's facial expressions and other extra-linguistic cues) through which the speaker, in face to face situation, gets feedback so as to know whether to carry on with his/her speech or to modify his/her mode of speaking. The writer has to assume and predict possible reactions of his reader and compensate for them in his/her writing. Effective writing requires an organised arrangement and development of ideas and information or messages; a high degree of accuracy so as to avoid ambiguous meaning; use of appropriate grammar for focus and emphasis; and appropriate sentence structures to create a style that is suitable for the subject of the discourse.

It is crystal clear, from the foregoing, that writing as a language skill is demanding. This is more so in technical writing: long essays, letters and memoranda. Each of these technical writing has its own style, form, format and orthographical conventions peculiar to it. For instance, long essays are product of academic investigations carried out with the aim of coming up with the solutions or suggestion that can benefit the society and add value to human existence by extending frontiers of knowledge in a particular area. It is therefore a report or an outcome of a research and it has its unique format and logical sequence of presentation.

Letters too, whether informal or formal have their peculiar features, layouts and conventions. They have uniform standard that must be complied with, and any deviations from this is unacceptable. Memorandum on the other hand, is a technical writing that could be employed within an organisation or a section of an organisation to pass across and receive messages. (Informal memorandum)

From the beginning, we can see that the style of writing is determined by a number of factors, which include the topic, tone and the audience. It is important at this point to determine the level of formality of language.

This is particularly essential in the age of digital writing when the line of distinction between writing and speech is getting less distinctive.

Writing for an audience will involve either a formal or an informal style of writing. You need to consider who the target audience is and what type of publication you are writing for in order to determine the writing style that is appropriate.

The difference between formal and informal English is not a difference between correct and incorrect, but a difference of what is known as register. A register is a variety of language related to a particular subject matter or area of activity, a set of words and expressions as well as syntactical feature that may be said to characterise that specific area of language. There are many registers: technical, academic, mathematical, scientific, etc. Very broadly speaking, we can also speak of a “formal” and “informal” register in English.

Formal writing is less personal and more objective than informal writing. Formal writing is almost always targeted at an audience that has existing knowledge on a topic. Whether it is an academic paper or a business report, the key is to know how much existing knowledge those who are to read the publication possess.

Although business and academic writing – two main styles of formal writing – may seem similar, there are distinct differences. Perhaps one of the major divergences between these two writing styles is that often academic writing takes place to convey findings, results, and conclusions to other academics. Most often, an academic writing is an invitation to other academics to critically analyse or debate the findings. It is to invite deliberation and advance the field. In business, however, writing is often straight to the point: here are the facts and this is what we need to do. It makes for a more “to the point” style of writing.

Business writing needs to be attractive and enticing. It has to be in a “format” where information can be conveyed quickly. There is often much white space; headings and subheading; bullet point; graphs; and pictures. Academic writing, on the other hand, more often than not steers clear of most of this.

**(Adapted from *Handbook on General Studies for Higher Institutions in Nigeria* edited by Moji Olateju pp 47-48; 78 – 79)**



**Required:**

- a. Give the passage a suitable title. **(1 Mark)**
- b. In **ONE** short sentence, state what the mastery of writing skill requires. **(2 Marks)**
- c. In **ONE** short sentence, state the way writing is different from other language skills. **(2 Marks)**
- d. In **FOUR** short sentences, one for each, state what effective writing requires. **(6 Marks)**
- e. In **ONE** short sentence, state what long essays are out to achieve. **(2 Marks)**
- f. In **ONE** short sentence, state the way in which technical writing is different from other forms of writing. **(2 Marks)**
- g. In **THREE** short sentences, one for each, state the **THREE** factors that determine the style of writing. **(3 Marks)**
- h. In **ONE** short sentence, state what a register is. **(2 Marks)**
- i. In **THREE** short sentences, one for each, state the **THREE** characteristics of formal writing. **(6 Marks)**
- j. In **TWO** short sentences, state the **TWO** characteristics of business writing. **(4 Marks)**

**(Total 30 Marks)**

**SECTION C          ANSWER ANY TWO QUESTIONS          (30 Marks)**

**QUESTION 1**

In business, poor and inefficient communication can damage, to a large extent, organisation's reputation and cause the loss of customers/clients. Poor communication too can be costly to individuals as well. Therefore, for communication to be effective certain principles are necessary.

**Required:**

- a. List any **FIVE** principles that are required to make communication effective. **(5 Marks)**
- b. Explain briefly each of the principles listed in (a) above. **(10 Marks)**

**(Total 15 Marks)**

## QUESTION 2

Every form of communication has its own strengths and weaknesses.

### Required:

- a. List the **THREE** forms of communication. (3 Marks)
  - b. State **TWO** advantages of each of the forms of communication listed in (a) above. (12 Marks)
- (Total 15 Marks)**

## QUESTION 3

- a. What is a Memo? (5 Marks)
  - b. There have been, in recent times, reports of frequent late coming to work by the employees where you are the Chief Accountant. Many of these employees are in your department. Write a memo to staff members under your watch seeking explanation for their action. (10 Marks)
- (Total 15 Marks)**

## QUESTION 4

A fight ensued between two junior officers in the company where you work as an Accounting Officer. The two officers were invited by the Staff Disciplinary Committee for enquiry. The investigation had been conducted. As the Secretary to the Staff Disciplinary Committee, you have written your report but the Management requested you to give them a brief. Write the abstract to the report.

**(Total 15 Marks)**

## **SOLUTION TO QUESTIONS**

### **MULTIPLE-CHOICE QUESTIONS**

1. C
2. E
3. E
4. C
5. E
6. C
7. C
8. A
9. A
10. A
11. A
12. B
13. A
14. D
15. C
16. E
17. E
18. B
19. B
20. A

## **SHORT ANSWER QUESTIONS**

1. Debate
2. Arouse/Stimulate
3. Cost
4. Annual General Meeting /AGM
5. Conclusion
6. Anonymous report
7. Comparative
8. Facilitator
9. Preposition
10. Secretary
11. Linear
12. Title page
13. Noun
14. Intercultural
15. For
16. Downward
17. Application/Covering letter
18. Anapest
19. Idiom
20. Financial Secretary

## **SECTION B**

- a. Writing skill OR The art of writing
- b. Mastery of writing skill requires some training.
- c. Writing is different from the other language skills because the writer has no access to non-verbal communication cues.
- d. (i) Effective writing requires systematised arrangement and development of ideas, information or messages.  
(ii) Effective writing requires high degree of accuracy.  
(iii) Effective writing requires the use of appropriate grammar.  
(iv) Effective writing requires appropriate sentence structures.
- e. Long essays provide solutions/suggestions that can benefit the society and add value to human existence.
- f. Technical writing is different from other forms of writing because it has its own format and style.
- g. i) One factor that determines the style of writing is the topic.  
ii) Another factor that determines the style of writing is the tone .  
iii) One other factor that determines the style of writing is the audience.
- h. A register is a language variety related to a subject or area of activity.
- i. i) Formal writing is less personal.  
ii) Formal writing is more objective.  
iii) Formal writing is always targeted at a particular audience.
- J i) The characteristic of business writing is that it has to be attractive.  
ii) The characteristic of business writing is that it has to be enticing.

## **SECTION C      ESSAY**

### **QUESTION 1**

- a. (i) Choice of words  
(ii) Clarity  
(iii) Choice of channel  
(iv) Timing  
(v) Conciseness  
(vi) Completeness  
(vii) Consideration  
(viii) Concreteness  
(ix) Courtesy  
(x) Correctness

- b. (i) **Choice words:** The crucial purpose of communication is understanding and the chosen word crowns effectiveness or lack of it. The sender must use words familiar with the receiver. When unfamiliar words are used, the sender must explain first time such words are used. The sender must choose his words to match the experience of the receiver's background.
- (ii) **Clarity :** The principle of clarity entails comprehensibility of clear expression.  
The sender must be clear, concise and without ambiguity. The message cannot fail where the sender adheres to the principle of clarity when sending his message.
- (iii) **Choice of channel:** The message must pass through an appropriate channel.  
The sender has the responsibility of making this choice. A message intended for a small audience in a community where electricity is a rarity, a radio would be a better choice than the television.
- (iv) **Timing:** Timing is of the essence in communication. This may be by the clock or by opportunity. A phone call at 4.00 am for example, will not be welcome except by a previous agreement. A meeting called toward the closing time at a workplace will not receive the desired attention and concentration. A report presented to the boss when he is busy with other things is ill-timed.
- (v) **Conciseness:** Conciseness deals with conveying the message in the least possible number of words without leaving any facts out. Concise message saves time as well as cost; it highlights the main message as it avoids using excessive and needless words. In other words, concise message is limited in words, and it is more appealing and comprehensible to the receiver of the message.
- (vi) **Completeness:** Complete communication must convey all facts required to the audience. The sender of the message must take into consideration the receiver's mind set and convey the message accordingly. A complete communication develops and enhances the reputation of an organisation by ensuring that no crucial information is missing that will

require resending any other message that is missing in the first instance if the message is incomplete. Completeness leaves no question in the mind of the receiver and it assists greatly in decision-making by the receiver or reader of the message as all that is required is given.

- (vii) **Consideration:** Consideration implies “stepping into the shoes of other.” Communication should take into consideration the receiver’s viewpoint, mind set, education level, emotion and so on. Consideration emphasises on the “you” approach, empathises with the receiver; it emphasises what is possible as against what is impossible; lays stress on positive words that will endear the communicator to the receiver of his message.
- (viii) **Concreteness:** Concreteness implies being particular and clear rather than being a general statement. Communication that is concrete is supported with facts and figures; uses words that build reputation and the message that is concrete can never be misinterpreted.
- (ix) **Courtesy:** Courtesy implies that the message that is being sent expresses the sender’s respect for the receiver. The sender should be polite, reflective and enthusiastic. Courteous communication is positive and focuses on the receiver and it is not biased.
- (x) **Correctness:** Correctness implies the communication has no error of any kind, be it grammatical, semantic or phonological. Correct communication is exact and well-timed. It boosts the confidence level of the communicator and has greater impact on the receiver. It makes use of precision, accurate facts and figures and appropriate and correct language.

## QUESTION 2

a. The three forms of communication are written, verbal/oral and non-verbal.

b. Advantages of **written** communication are:

- i. It creates permanent record of evidence;
- ii. It gives the receiver sufficient time to think, act and react;
- iii. It is suitable for sending statistical data, charts, and diagrams;
- iv. It enables uniformity in work procedure;
- v. It can be used as a legal document;
- vi. It can be sent to many people at the same time without fear of distortion; and
- vii. Suitable for long distance communication and repetitive standing order.

Advantages of **verbal** communication are:

- i. It gives room for immediate feedback;
- ii. It saves time because it gives room to apply every element of the communication process at a given time;
- iii. It may quicken decision making since feedback is immediate;
- iv. It gives room for greater clarity as the speaker can immediately clarify grey areas;
- v. It provides opportunity for the communicator to modify his or her message; and
- vi. It is usually planned and well structured.

Advantages of **Non-Verbal** Communication:

- i. It helps the communicator to overcome language barriers;
- ii. It makes it possible for information to be conveyed to many audiences;
- iii. It can be more reliable, at times, than verbal or oral communication because it is mostly transmitted unconsciously;
- iv. It is always present because this form of communication is associated with oral or written communication.



### QUESTION 3

- a. A memo is a shorter form of memorandum. It is a method of correspondence. It is a conventional means of corresponding quickly and efficiently within an organization. A memo has a specific format: heading which will carry the Date, To, From, Subject; introduction which explains the context of the memo; body which states the purpose of the memo; and conclusion indicating the action required.

b.

<b>OLOWOGBOGBORO INVESTMENT COMPANY, LAGOS</b>	
<b>22 -26, Olowo-ira Avenue, Jaramose, Lagos</b>	
<b>MEMORANDUM</b>	
<b>From:</b> - Chief Accountant Department <b>Ref. No:</b> CA/O1/AC/110	<b>To:</b> -All Staff, Accounts  <b>Date:</b> - 12 June, 2021
<b><u>Lateness to Work</u></b> Recent reports of employees' in the Department coming late to work almost on a daily basis have reached my desk. The organisation's laid down rule about late coming to work is therefore being violated with impunity, and the management is aware of this happening.  This violation must be checked in order to bring some dose of control to this frequent late coming to work by some members. Consequently, you are hereby directed to explain the reasons for your frequent late coming to work, and why disciplinary actions should not be taken against you for this anomaly.  You have just forty-eight (48) hours to tender your explanation to me.	

## **QUESTION 4**

### Report of the Staff Disciplinary Committee on a fight between two officers on 7th February, 2022

#### **ABSTRACT**

The Staff Disciplinary Committee was asked to investigate a fight between Mr. Clement Asuquo and Mr. Godwin Abagana, both junior officers in the Pay Roll section of the Accounts department. The Committee met three times: to interrogate the two officers, interrogate some other officers who were mentioned by the two officers and to give recommendations. Apart from the two concerned officers, six other officers were invited by the Committee. The Committee found out that the crux of the matter was the two officers dating the same girl, Miss Olukemi Dickson, a new member of staff in the Stores Department. The two officers were found guilty of fighting within the organisation's premises. The Committee, therefore, recommended that the two officers involved be placed on a month's suspension without pay as stated in the Staff Handbook. The two officers should be seriously warned in writing, as a repeat of such action will attract dismissal from the company. As a new staff on probation, Miss Olukemi Dickson should be warned against her involvement in the feud between the fighting men.