

**ACCOUNTING TECHNICIANS SCHEME, WEST AFRICA**  
**COMMUNICATION SKILLS PAPER FOR MARCH 2021 DIET**  
**QUESTIONS AND MARKING SCHEME**

**Time Allowed: 3 hours**

**SECTION A: PART I      MULTIPLE-CHOICE QUESTIONS      (30 Marks)**

**ATTEMPT ALL QUESTIONS**

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

1. Which of the following best defines “informative listening”?
  - A. A case in which the listener emphasises understanding and sharing the feelings of the other person
  - B. A case in which the listener’s concern is to understand the message
  - C. A case in which the listener’s disposition is of prime importance
  - D. Focusing on the ability to receive information with a grain of salt
  - E. Upgrading one’s listening skills
2. The acronym **SQ3R** means
  - A. Sequence, Question, Read, Recall, Review
  - B. Survey, Question, Read, Recall, Review
  - C. Sequel, Question, Recall, Re-read, Review
  - D. Shuffle, Question, Read, Recall, Recap
3. Effective listening may be enhanced by the use of the following, **EXCEPT**
  - A. Ears
  - B. Visual aids
  - C. Eye contact
  - D. Smile
  - E. Frown

4. Which of the following does **NOT** include written communication?
- A. Fax
  - B. Memo
  - C. Graphs
  - D. Electronic mails
  - E. Letters
5. Which of the following is **NOT** a type of pronoun?
- A. Personal
  - B. Relative
  - C. Interrogative
  - D. Demonstrative
  - E. Interpretive
6. Which of the following is **NOT** an advantage of written communication?
- A. Provides permanent record
  - B. Incapable of transmitting complex ideas
  - C. Provides analysis, evaluation and summary
  - D. Legally binding
  - E. Confirms, interprets and clarifies oral communication
7. The address of the recipient in a formal letter should be written
- A. Above the salutation
  - B. Below the salutation
  - C. Above the heading
  - D. Above the date
  - E. Below the date
8. A memo is an example of ..... communication
- A. Lateral
  - B. Internal
  - C. External
  - D. Written
  - E. Technical

9. Which of the following is **NOT** a quality of good minutes of a meeting?
- A. Accuracy
  - B. Verbosity
  - C. Brevity
  - D. Objectivity
  - E. Clarity
10. An official statement issued by an organisation to the public on a specific issue is
- A. Press release
  - B. Campaign
  - C. Communiqué
  - D. Rejoinder
  - E. News
11. Which of the following is a brief, precise and direct document used to convey policies, directives, orders or instructions in an organisation?
- A. Query
  - B. Memorandum
  - C. Report
  - D. Rejoinder
  - E. Bulletin
12. Which of the following is a printed notice that is sent to a number of people at the same time?
- A. Circular
  - B. Bill
  - C. Request
  - D. Demand notice
  - E. Press statement
13. Which of the following is **NOT** a reading method?
- A. SARS
  - B. SER
  - C. PRQR
  - D. PSQRS
  - E. OK\$R
14. Apostrophe denotes
- A. Emotions
  - B. Enumeration
  - C. Listing

- D. Pause
  - E. Possession
15. Which of the following can generate conflict within an organisation?
- A. Style
  - B. Attitudes
  - C. Conflicts
  - D. Knowledge
  - E. Members
16. When forming a compound word, which of the following punctuation marks is used?
- A. Quotation marks
  - B. Exclamation mark
  - C. Apostrophe
  - D. Hyphen
  - E. Dash
17. Which of the following is **NOT** a reading type?
- A. Skimming
  - B. Scanning
  - C. Light
  - D. Logicality
  - E. Study
18. Which of the following is an example of oral communication?
- A. Telephone
  - B. Letter
  - C. e-mail
  - D. Fax
  - E. SMS
19. He is a son of a bitch. In this sentence, “son of a bitch” is a
- A. Metaphor
  - B. Assonance
  - C. Epigram
  - D. Irony
  - E. Paradox

20. An indirect use of pleasanter, less direct name for something thought to be unpleasant is
- A. Euphemism
  - B. Personification
  - C. Hyperbole
  - D. Climax
  - E. Innuendo

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

**ATTEMPT ALL QUESTIONS**

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

1. Diagrams, display boards, flip charts are examples of....communication
2. Facial expression and gestures are a form of..... language.
3. Parts of speech are another name for .....
4. A ..... noun is one ascribed to a specific person, object or thing.
5. The term used when an inanimate object is attributed with human quality is .....
6. A deliberate combination of two words that seem to be the opposite of each other in meaning is called .....
7. The repetition of consonant sounds in a given expression is referred to as .....
8. DSS, UNESCO, WAEC, etc. are examples of .....
9. Members, terms of reference and methodology are contained in the ..... part of a report.
10. The punctuation mark used to indicate a break of word at the end of a line which continues on the next line is .....
11. A specialised technical report that presents a picture of a sales of products is a.....
12. Listening is a(n) .....rather than a(n) ..... activity.
13. Mind wandering constitute a(n) ..... to effective listening.

14. The act of scribbling symbols or letters on a surface to represent sounds or words of a language is called .....
15. Scanning, as a type of reading, is mainly concerned with .....
16. Reports from subordinates to their superiors take the form of ..... communication.
17. Informal communication network within an organisation is known as ....
18. I congratulate you .....your success in the examination.
19. One major physical barrier to effective communication is .....
20. Neither John .....his sister will be coming to the party.

## COMPREHENSION

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

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

Mobility can be defined as the ability to move from one point in space to another, and orientation can be defined as awareness of person's position in space. These two skills - orientation and mobility are indispensable for blind people.

Those who master them, develop confidence in themselves and self-esteem of themselves. In addition, they gain the **admiration** of the sighted population. The blind person **who does not gain mastery of mobility and orientation skills**, remains dependent on sighted guides. In our society, four group of blind people can be identified. These include those who though would be willing to learn mobility and orientation skills, have no one to teach them these skills. Some of these **venture** out in their own into the streets with perhaps only a wooden stick, cut from the nearby bushes as a probe.

Because of their determination and courage, they develop a sense of independence. These people master mobility and orientation to a certain extent but an unpleasant experience of bruises and falls are sad to relate.

The second group are those who are completely dependent on sighted guides. Without certain guides they are helpless. The third group are those who have made themselves prisoners in their homes or have been made so by circumstances. They hardly step out of their protective environment. Finally, there are those who have been privileged to undergo formal mobility training. This is a well-planned mobility programme which enables the blind person who undergoes it, move about with confidence and with some degree of safety. An adult who goes blind in particular requires mobility training to enable him adjust to his blind condition.

The most popular group of four in Nigeria today are those with sighted guides. The practice of the use of sighted guides leading the blind is a common feature in our towns and villages. The paid guides range from the age of seven years to sixty years of age of both sexes. The guides are paid from the money made by the blind beggars. It is not **unusual** to find the members of the family

leading another member of the family or a child leading one of the parents to beg from the sighted member of the community. Neither is it uncommon to find a whole family comprising a blind father, a sighted wife and two sighted children or more, go out day after days and soliciting for alms, the blind father goes about begging for alms not only for himself but for the upkeep of the entire family. The blind head of the family often feels that it is his responsibility to beg from the members of the community to maintain his family, and on the other hand the members of the family feel that it is their **responsibility** to lead him around to beg.

It is well to mention also that among the blind, there are those who feel too confident of themselves and seem to be too independent. They would rather go on their own independently probing the ground. They stumble and fall repeatedly, yet continue on their journey for a search for independence, until they seem to be accustomed to the bruises and falls they experience. These people generally refuse assistance from the sighted people. The reason for the refusal might be simply because they do not want to be viewed as blind people. These blind people may continue to wage war on themselves and the people around them. Most of these type of blind people are found among the newly blinded adults and are on the verge of losing hope in life. They feel life is not worth living. They are almost at a stage of despair. Such people need the assistance of a counsellor to bring them to the realisation of the fact that all is not lost.

The most fortunate of all the blind groups mentioned above are those who have been fortunate to have a prescribed mobility programme. These easily adjust themselves in the community, easily find jobs and get along better with their employers and as well as co-workers.

One factor which the mobility instructor needs to bear in mind as he introduces mobility training to both the congenitally and adventitiously blind is the fact that one should not overlook the importance of individual differences. There are people who avoid taking any sort of risk and such people are excessively timid and afraid; there are also some blind people who are quick to gain insight into situation and whose orientation is very good. These people are not afraid of taking risk. Mobility training programme must therefore take into account individual differences, as regards temperament, intellectual abilities and social adjustment.

(An excerpt from Abang T.B's *Handbook of Special Education*)

- a. Give the passage a title. (1 Mark)



- b. What are the FOUR groups of blind people according to the passage? (4 Marks)
- c. What is the responsibility of the blind head of the family? (1 Mark)
- d. What factor should mobility instructor bear in mind while training blind people? (2 Marks)
- e. Why do some blind people refuse assistance from sighted people? (3 Marks)
- f. '.....who does not gain mastery of mobility and orientation skills'
  - i. What is the grammatical name of this expression? (1Mark)
  - ii. What is its function? (2 Marks)
- g. What are the FIVE advantages blind people who attend mobility and orientation programme gain? (5 Marks)
- h. What are the TWO problems encountered by some blind people who choose to move about on their own without guides? (4 Marks)
- i. What are the TWO skills needed to function well in society? (2 Marks)
- j. Give another word to replace each of the following words as used in the passage?
  - (i) Admiration
  - (ii) Venture
  - (iii) Completely
  - (iv) Unusual
  - (v) Responsibility

(5 Marks)

**(Total 30 Marks)**

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

**QUESTION 1**

As an Accounting Clerk in a company that has been defrauded by a group of officers in the same company, you were appointed to serve as a member of the Investigating Panel set up by Management on the matter. Some of the members of the panel had vested interest and they ensured that not all the truth was captured in the report presented to the Management. You had access to read the report before it was submitted and you discovered that there had been some manipulations.

**Required:**

Write an anonymous report to the Management explaining the truth of the matter.

**(Total 15 Marks)**

**QUESTION 2**

- a. List the **THREE** forms of oral communication (3 Marks)
- b. Explain briefly the **THREE** forms listed in (a) above (12 Marks)

**(Total 15 Marks)**

**QUESTION 3**

Your Accounting firm just recruited a fresh set of Accounting Technicians. An orientation course has been arranged for them. You are given the assignment of training them on the art of speech writing and delivery.

**Required:**

- a. List the **FOUR** methods of speech delivery you will teach them. (6 Marks)
- b. Discuss briefly **THREE** of the methods listed in (a) above. (9 Marks)

**(Total 15 Marks)**

**QUESTION 4**

- a. Explain briefly, with **TWO** examples each, the difference between verbal and non-verbal communication. (5 Marks)
- b. State **THREE** advantages and **TWO** disadvantages of verbal communication. (5 Marks)
- c. State **THREE** advantages and **TWO** disadvantages of non-verbal communication. (5 Marks)

**(Total 15 Marks)**

## **SOLUTION TO QUESTIONS**

### **SECTION A:**

### **PART 1**

### **MULTIPLE-CHOICE**

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

**(1 Mark each = 20 Marks)**

## **SECTION A: PART II SHORT-ANSWER QUESTIONS (SAQ)**

1. Visual
2. Body
3. Word classes
4. Proper
5. Personification
6. Oxymoron
7. Alliteration
8. Abbreviation/Acronyms
9. Fore-part
10. Hyphen
11. Sales report
12. Active, Passive
13. Barrier
14. Writing
15. Speed
16. Upward
17. Grapevine
18. On
19. Noise
20. Nor

**(1 Mark Each = 20 Marks)**

**SECTION B****COMPREHENSION**

- a. The blind people/Blind people: mobility and orientation/Categories of blind people/Groups of blind people. (1 Mark)
- b. i. Blind people who are willing to learn mobility and orientation skills but have no one to teach them. (1 Mark)  
ii. Those who completely depend on sighted guides. (1 Mark)  
ii. Those that have made themselves prisoners in their homes or have been made so by circumstances. (1 Mark)  
iv. Those that have passed through mobility training. (1 Mark)
- c. The responsibility of the blind head of the family is that they go about begging for alms for the upkeep of the family. (1 Mark)
- d. The factor the mobility instructor should bear in mind is the importance of individual difference. (2 Marks)
- e. They do not want to be viewed as blind people. (3 Marks)
- f. i. Relative clause (1 Mark)  
ii. It qualifies the word "person" (2 Marks)
- g. i. They move about with confidence (1 Mark)  
ii. They move about with some degree of safety. (1 Mark)  
iii. They are able to adjust to their blind condition (1 Mark)  
iv. They easily find jobs. (1 Mark)  
v. They get along better with their employers as well as co-workers. (1 Mark)
- h. They stumble and fall repeatedly (4 Marks)
- i. The two skills are mobility and orientation (2 Marks)
- j. i. admiration - liking, sympathy, pity, respect (1 Mark)  
ii. Venture - move, go, step (1 Mark)  
iii. Completely - totally, entirely, wholly (1 Mark)  
iv. Unusual - uncommon, strange (1 Mark)  
v. responsibility - duty, obligation, job (1 Mark)

**(Total 30 Marks)**

## **SECTION C      ESSAY**

### **QUESTION 1**

#### **AN ANONYMOUS REPORT**

It is no longer news that this great company has been defrauded to the tune of 100 million naira by some officers of the company. An investigative panel was set up by the company's CEO and a report has been submitted. I had the privilege of reading the report; I feel bad that the truth of the matter has been concealed by the members of the panel. **(2 Marks)**

The panel was headed by the Chief Accountant, who happens to be the lead perpetrator in the fraud. This would not be known to many as he has the Senior Accountant as his cover. Everyone believed that the Senior Accountant committed the crime. I make bold to report here that the deed was done by the Chief Accountant of the company. **(2 Marks)**

#### **The truth of the matter**

The company had advertised the need to get certain equipment and furniture for the residences of the principal officers of the company. The company received many applications and eventually awarded the contract to Badex Company Nigeria Limited who happened to have the "most reasonable" quotation according to the Tenders Board that considered the applications. Unknown to many members on the Board, the Chairman of Badex Company was the Chief Accountant of our company. He had someone fronting for him. During the interview session, the Chief Accountant influenced the Board's decision and they opted for Badex Company.

Upon accepting to execute the project, the Badex Company requested to meet with the Chief Accountant. At this meeting, the Chief Accountant told the team to inflate the quotations. He invited the Senior Accountant to represent our company on the team in order to get the best deal from the company. Unfortunately, the Senior Accountant agreed to work with the contractors, not knowing that the Chief Accountant owned the company. At the first meeting, the Senior Accountant observed that the approved amount for the contract had been inflated. He went to inform the Chief Accountant who promised looking into it. The following week, a sum of two million was paid into the Senior Accountant's personal account. The Senior Accountant was surprised and tried rejecting the offer. The Chief Accountant promised killing him if he did not play ball. This was the beginning of the fraud.

Our company's financial regulations allow a contractor to be paid one quarter of the bill in advance. This was influenced by the Chief Accountant, again, as Badex Company was paid half of their quotation. When asked why this happened, the Senior Accountant explained that the Chief Accountant ordered it. The Chief Accountant refuted this allegation. Badex Company had promised to deliver the goods in a month; however, six months running, only one residence was completed. Despite not living up to expectations, Badex Company received all the money required.

Seven months after, Badex requested for an upward review of the contract due to inflation and banking policies in the country. This request was not considered at the management level. The Chief Accountant just decided to pay the contractors. The Senior Accountant was blamed at this point that he should have complained to the management of our company. He could not since he had been bribed. Every visit made by the contractors attracted something for the Senior Accountant.

When the fraud was uncovered by the external auditors, the Senior Accountant was suspended because he was the one signing the cheques as requested by the Chief Accountant. Unfortunately, when a panel was constituted, the Chief Accountant made sure that he was appointed the chair of the panel.

During the investigation, the panel found out that the fraud was perpetrated by the Chief Accountant but they did not want to disgrace him. As a way of greasing their palms, the Chief Accountant promised each member a sum of one million if they could cover up for him. He agreed to give another one million to the Senior Accountant, in case he is asked to go on suspension. He even promised employing him in his private company. With all these juicy offers, almost all the members of the panel agreed to put the blame on the Senior Accountant.

**(10 Marks)**

I hereby recommend that another investigation panel be constituted to revisit this matter as the existing one has been compromised.

**(1 Marks)**

**(Total 15 Marks)**

## QUESTION 2

- a. i. Interview (1 Mark)
- ii. Meetings (1 Mark)
- iii. Telephone conversation (1 Mark)
- b. i. Interview: An interview is a face-to-face conversation which endeavors to discover as much information as possible about something in a short time. Interviews are used for a variety of purposes in business such as staff recruitment, disciplinary action and many other matters concerned with management/staff relations. The term 'interview' may be defined as any two-way conversation where one of the participants has some authority over the other. The elements of an interview include proper planning, conducting interview according to plan, assessment and decision.

**(Explanation 3 Marks)**  
**(Example 1 Mark)**

- ii. Meetings: A meeting is the gathering together of two or more people in order to discuss matters of common interest or concern so as to arrive at a decision or promulgate a policy. There are various types or kinds of meeting which may include the meeting to inform, the meeting to persuade, the consultative meeting and the enquiring meeting.

**(Explanation 3 Marks)**  
**(Example 1 Mark)**

- iii. Telephone conversation: The telephone is one of the most common methods of oral communication. This allows people of great distances apart to communicate as if they were speaking face-to-face. This encourages feedback and clarification of issues. The digital age has advanced on the telephone to make tele-conferences possible.

**(Explanation 3 Marks)**  
**(Example 1 Mark)**  
**(Total 15 Marks)**

## QUESTION 3

- a. The four methods of speech delivery are:
  - i. Impromptu (1<sup>1/2</sup> Marks)
  - ii. Extemporaneous (1<sup>1/2</sup> Marks)
  - iii. Speaking from memory (1<sup>1/2</sup> Marks)



iv. Speaking from manuscript

(1<sup>1/2</sup> Marks)

- b. i. **Impromptu speech:** This is a speech a speaker does not prepare for due to lack of information that he/she will be speaking. It is the presentation of a short message without advance preparation. It is generally most successful when it is brief, concise and its focus is on a single subject. Its focus is on a single subject. An impromptu speech occurs when someone is asked to 'say a few words' or give a toast on a special occasion.

(Discussion 2 Marks)

(Example 1 Mark)

- ii. **Extemporaneous Speech:** This is the presentation of a carefully planned and rehearsed speech, spoken in a conversational manner using brief notes. By using notes rather than a full manuscript, the extemporaneous speaker can establish and maintain eye contact with the audience and assess how well they understand the speech as it progresses. This kind of speech can be used in lecturing, workshops or seminars.

(Discussion 2 Marks)

(Example 1 Mark)

- iii. **Speaking from Memory:** Memorized speaking is the memorisation or recitation of a written message that the speaker has committed to memory. Speech memorization can be useful when the message needs to be exact and the speaker doesn't want to be confined by note. One major disadvantage of this method is that memory may fail. This method is what actors use whenever they perform from a script in a stage play or movie.

(Discussion 2 Marks)

(Example 1 Mark)

- iv. **Speaking from a Manuscript:** Most speakers who have been given prior knowledge of a speech will rather prepare a manuscript they will speak from. Speaking from manuscript is the word-for-word iteration of a written message. In a manuscript speech, the speaker maintains his or her attention on the printed page or the visual aids already prepared for the speech. A speech by a government official is an example of this kind of speech

(Discussion 2 Marks)

(Example 1 Mark)

(Any three well for the 9 Marks)

(Total 15 Marks)

## QUESTION 4

### a) Verbal Communication:

Verbal communication is communication that involves the use of speech in delivering messages, while non-verbal communication is the use of visual cues in sending messages. (3 Marks.)

Verbal communication is used at meetings, lectures, workshops, conferences, interviews and telephony. ( $\frac{1}{2}$ Mark $\times$ 2=1 Mark)

Examples of non-verbal communication include facial expression, gesture, proxemics and paralinguistic. ( $\frac{1}{2}$  Mark $\times$ 2=1 Mark)

### b) Advantages of verbal communication

- i. High level of understanding and transparency.
- ii. No element of rigidity, it is flexible.
- iii. Feedback is immediate and instantaneous.
- iv. It is time-saving and money saving.
- v. Conflicts and disputes are easily resolved.
- vi. It encourages group or team work.

(1 Mark $\times$ 3= 3 Marks)

### Disadvantages of verbal communication

- i. It may not be suitable where money and figures are involved in business.
- ii. It could be denied since information cannot be documented.
- iii. It may be unproductive at times, because it takes too much time.
- iv. It is unpredictable because it is not easy to maintain.

(1 Mark x 2 = 2 Marks)

### c) Advantages of non-verbal communication

- i. It helps communicator to overcome language barriers.
- ii. It makes it possible for information to be conveyed to many audiences.
- iii. It is more reliable than verbal communication because it is transmitted unconsciously.
- iv. It is always associated with oral or written communication, hence it is always present.
- v. Little space can be used to compress much information

- vi. Information can sometimes be easily coded for confidentiality.

**(1 Mark x 3 = 3 Marks)**

**Disadvantages of non-verbal communication**

- or
- i. At times it may be difficult to interpret if not reinforced with written spoken word.
  - ii. It may require additional skills of comprehension and interpretation.
  - iii. It does not allow time for evaluation.
  - iv. Loss of password can create difficulty in retrieving record.

**(1 Mark x 2 = 2 Marks)**

**(Total 15 Marks)**