

**ASSOCIATION OF ACCOUNTANCY BODIES IN WEST AFRICA
ACCOUNTING TECHNICIANS SCHEME, WEST AFRICA
PART I EXAMINATIONS – SEPTEMBER 2021**

COMMUNICATION SKILLS

Time allowed: 3 hours

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

ATTEMPT ALL QUESTIONS

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 is **NOT** a method of speech delivery?
 - A. Impromptu Speech
 - B. Extemporaneous Speech
 - C. Step-by-step Speech
 - D. Speaking from Memory
 - E. Speaking from a Manuscript

2. Which of the following is **NOT** a phrase?
 - A. The umbrella
 - B. Good people
 - C. On the table
 - D. Come home
 - E. Nice film

3. In an organisation, the purpose of writing is mainly to
 - A. Persuade only
 - B. Entertain only
 - C. Inform only
 - D. Inform and persuade
 - E. Entertain and inform

4. Pictures, slides, films fall under
 - A. Reporting
 - B. Body language
 - C. Audio-visual communication
 - D. Visual communication
 - E. Oral communication

5. Salutation in letter writing
 - A. Comes at the end of the letter
 - B. Comes above inside address
 - C. Begins at the left hand margin of the letter
 - D. Comes in the body of the letter
 - E. Forms part of the conclusion of the letter

6. Which of the following is **NOT** an element of speech making?
 - A. Appropriateness
 - B. Preparation
 - C. Clarity
 - D. Adequacy
 - E. Fluency

7. Which of the following is **NOT** a principle of effective speaking?
 - A. Use of gestures
 - B. Use of vocal resource
 - C. Appropriate posture
 - D. Use of placards
 - E. Use of humour

8. The list of the items of the business to be transacted at the meeting is
 - A. Invitation
 - B. Minutes
 - C. Resolution
 - D. Agenda
 - E. Circular

9. A short witty saying that is usually made more effective with the use of antithesis is
 - A. Imagery
 - B. Rhythm
 - C. Epigram
 - D. Paradox
 - E. Irony

10. The official record of the proceedings, actions and decisions reached at a formal meeting is
 - A. Minutes
 - B. Notice
 - C. Bulletin
 - D. Circular
 - E. Report

11. An official statement issued by an organisation through the media for public consumption is
- A. News release
 - B. Press release
 - C. Panorama
 - D. Programme
 - E. Video conferencing
12. Which of the following is a symbol for ellipsis?
- A. :
 - B. -
 - C. ...
 - D. ?
 - E. ,
13. New goals and policies can bring about conflict between
- A. Managers and administrators
 - B. Management and employees
 - C. Workers and administrators
 - D. Directors and administrators
 - E. Government and managers
14. Which of the following is used as signals by the writer to guide the reader?
- A. Word selections
 - B. Markers
 - C. Appendices
 - D. References
 - E. Punctuations
15. An administrative panel report is usually initiated by
- A. A local government.
 - B. An international organisation
 - C. A constituted authority
 - D. An academic outfit
 - E. A national company
16. Which of the following is **NOT** a type of conflict that exist in an organisation?
- A. Interpersonal conflict
 - B. Intrapersonal conflict
 - C. Property conflict

- D. Group conflict
 - E. Inter-organisational conflict
17. Which of the following is **NOT** required for choosing a channel in communication?
- A. Cost
 - B. Distance
 - C. Conception
 - D. Speed
 - E. Convenience
18. Which of the following does **NOT** impact on the receiver's understanding in a communication process?
- A. Attitude
 - B. Emotions
 - C. Knowledge level
 - D. Recipient's interests
 - E. Breakthrough
19. Which of the following is used for listing of items?
- A. Colon
 - B. Comma
 - C. Hyphen
 - D. Full stop
 - E. Semi-colon
20. Which of the following is **NOT** a barrier to effective listening?
- A. Concentration
 - B. Speech lag
 - C. Distractions
 - D. Dislike of the speaker
 - E. Emotional disturbance

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. In speech making, notes serve as
2. A group of words, often without a finite verb, forming part of a sentence is a(n)
3. The process of finding out what the audience already knows about the subject of a speech to be presented is called
4. Face-to-face interaction is an example of communication.
5. Bread, butter and tea my favourite food
6. The term used when additional information is written after a letter has been closed is called
7. The punctuation mark used at the end of a sentence to express a strong feeling is known as
8. When one party involved in a conflict refuses to co-operate with the other party in finding solution to the conflict, this approach is called
9. “Highest”, “Greatest”, “Biggest” are examples of adjectives
10. Those who are involved in a conflict are referred to as
11. A statement that is capable of having more than one interpretation or meaning is said to be
12. Another word for message distortion in the channel of communication is Or
13. The Shannon and Weaver model of communication illustrates a system of communication.
14. Rapid survey, as a reading strategy, is also referred to as
15. When I arrive at the hotel, I will you.
16. Another term for enunciation is
17. When listening, one should not allow to influence the process.
18. Formal speeches call for mode of address, choice of words, timing and

19. Collaborating is a conflict management style that requireson the part of the parties involved.
20. A speaker moving among the audience helps listeners to stay during the speech presentation.

QUESTION 1

COMPREHENSION

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

A child who is unable to adapt properly into his environment is referred to as maladjusted child. Many types of maladjusted children are found in our classroom. The symptoms they show include bullying, cheating, lying, truancy, laziness, rudeness, nervousness, shyness, whispering, restlessness, disobedience, domineering, destroying school property etc.

The child's behaviour depends on whether his physical, social and personality needs are satisfied. Every child in order to develop in a normal and wholesome manner must achieve reasonable satisfaction of his basic needs. A child becomes maladjusted if these needs are unsatisfied.

Children who come from homes which have been broken by death, desertion, and separation are more often maladjusted than children who come from more stable homes. It is of course, the insecurity caused by the breaking of the home that has bad effect upon children. Homes which are not broken but in which there is much parental conflict also provide more than their quota of nervous, unhappy, problem children.

There is a close connection between poverty and personal maladjustment. Not all children who come from under privileged homes are problem by any means, but statistically speaking, low-social economic status breeds conditions unfavourable to sound adjustment. For instance, a child who is not well fed may be tempted to steal.

Many children come from homes where they are neither loved nor valued by their parents. Such treatment threatens the child's need for affection and security and may leave him feeling helpless and alone, the forms that parental rejection may take are many. These include neglect of the child; with-holding gifts from the child; humiliating him before other people and comparing him unfavourably with other children in the family. Children

who are rejected by their parents may be restless. Although teachers are not in a position to do much to alter parent-children relationship, they can do much to make children feel accepted, loved and significant when at school. Just as children may be rejected, they may be over-indulged by their parents. The child may eat whenever or whatever he wants or may have any material object he desires. The children who are over-indulged show numerous characteristic behaviour traits. These include selfishness, aggressiveness, lack of responsibility and general infantile behaviour. The over-indulged child has poor social adjustment. He is known as the child with bad manners, the impolite child who will say saucy thing and who will be rude. He is also known as the undisciplined child and parents and teachers call him disobedient.

The overprotected child is greatly in need of socialisation. The school can do much to help him take responsibility and overcome his self-centred infantile behaviour. He will need sympathetic but firm and realistic treatment. Over a period of years, the over-indulged child through association with individuals outside the family may develop socially acceptable behaviour.

Teachers who are inadequately trained in psychology use stringent autocratic controls in their classrooms. Children who are impertinent or who show off are publicly humiliated and forced to make apologies. Children who play truant are required to stay after school. Children who lie or steal are accused and threatened with expulsion from school. The teacher's autocratic controls in the classrooms have the unfortunate effect in reducing children's resourcefulness and initiative.

A child who is physically and mentally inadequate for tasks which are expected of him is certain to experience frustration. The child who is crippled or disfigured has problems of adjustment to face which are more complicated than those of the average child. Children and adolescents are very sensitive about being different from what is considered typical or normal. They want to be like their peers. The teacher who can make each child feel significant regardless of whether is tall, short, crippled, or disfigured can do much to alleviate inferiority feelings created by what the child may considered to be personal inadequacies.

(Adapted from *Principles and Practice of Education for Grade II Colleges*
By Bayo Obiwusi pp. 120-121).

- a. Give the passage a title. (1 Mark)
- b. In **ONE** short sentence give the author's definition of a maladjusted child. (2 Marks)
- c. In **THREE** short sentences, one for each, state the three causes of broken homes. (3 Marks)
- d. In **ONE** short sentence state what the writer says about close connection between poverty and maladjustment. (2 Marks)
- e. In **FOUR** short sentences, one for each, state the four forms of parental rejection. (4 Marks)
- f. In **ONE** short sentence, state the effect of broken home on children. (2 Marks)
- g. In **THREE** short sentences, one for each, state the three roles teachers can perform to assist maladjusted children. (6 Marks)
- h. In **TWO** short sentences, state the two effects of teachers' autocratic controls have on overprotected children. (2 Marks)
- i. In **TWO** short sentences, state what the overprotected children need to overcome their problem in school. (2 Marks)
- j. In **ONE** short sentence, state what the school can do to help maladjusted children. (2 Marks)
- k. In **TWO** short sentences, one for each, state what parents can do to help maladjusted children. (4 Marks)

(Total 30 Marks)

SECTION C ANSWER ANY TWO QUESTIONS

(30 Marks)

QUESTION 1

A new Chief Accountant has just assumed duties upon the termination of the appointment of the former Chief Accountant due to his inability to manage conflict in your unit. As the oldest member of staff in the unit, in terms of years of service, the new Chief Accountant approached you for advice in managing conflicts in the unit.

In response to his request.

- a. Enumerate **FIVE** important sources of conflict he needs to know for a start. (5 Marks)
- b. Explain briefly the **FIVE** conflict management styles he should know. (10 Marks)

(Total 15 Marks)

QUESTION 2

The Accounting Bodies in West Africa (ABWA) is organising an essay competition on current affairs. It has chosen the topic: COVID-19: AN ACCOUNTANT'S PERSPECTIVE. The best essay is to be published in its house journal.

Required:

Write out your essay

(Total 15 Marks)

QUESTION 3

Every communicator adopts a medium or a combination of media at any given time when he/she wants to communicate.

Required:

- a. List the **THREE** media of communication (3 Marks)
- b. Discuss briefly the **THREE** forms of verbal communication (12 Marks)

(Total 15 Marks)

QUESTION 4

a. List the features of a formal letter (5 Marks)

b. Explain briefly the position of each of these features in the letter (10 Marks)

(Total 15 Marks)

SOLUTION TO QUESTIONS

MULTIPLE-CHOICE QUESTIONS

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

SHORT ANSWER QUESTIONS

1. Reminders/Memory aids
2. Phrase
3. Audience analysis
4. Oral
5. Is
6. Postscript
7. Exclamation
8. Competing
9. Superlative
10. Superlative
11. Ambiguous
12. Interference/Noise
13. One-way
14. Scanning
15. Call
16. Articulation
17. Bias
18. Composure
19. Trust
20. Attentive/Alert

SECTION B: SUMMARY

MARKING GUIDE

- | | |
|---|---------|
| a. Maladjusted children | 1 Mark |
| b. A maladjusted child is a child that cannot fit/conform properly/well into his environment. | 2 Marks |
| c. i. Broken home is caused by death of parents. | 1 Mark |
| ii. Broken home is caused by desertion by parents. | 1 Mark |
| iii. Broken home is caused by separation of parents. | 1 Mark |
| d. Low economic status of parents may lead to maladjustment in children. | 2 Marks |
| e. i. Parents reject their children. | 1 Mark |

- ii. Parents withhold giving gifts to their children. 1 Mark
 - iii. Parents disgrace their children in front of other people. 1 Mark
 - iv. Parents unfavorably compare their children with other children in the family. 1 Mark

 - f. Broken homes result in the insecurity of children. 2 Marks

 - g. i. Teachers can make the maladjusted children feel accepted in school. 2 Marks
 - ii. Teachers can make them feel loved in school. 2 Marks
 - iii. Teachers can make them significant in school. 2 Marks

 - h. i. Teachers' autocratic controls reduce the overprotected children's resourcefulness. 1 Mark
 - ii. Teachers' autocratic controls reduce the overprotected children's initiative. 1 Mark

 - i. a. The overprotected children need sympathy. 1 Mark
 - b. The overprotected children need firm and realistic treatment. 1 Mark

 - j. i. The school can help the maladjusted children to take responsibility. 2 Marks

 - k. i. Parents can help the maladjusted children through humane treatment. 2 Marks
 - ii. Parents can help the maladjusted children by allowing them to relate with others outside the family. 2 Marks
- (Total 30 Marks)**

SECTION C

QUESTION 1

- a. Sources of conflict in organisation**
 - i. Money
 - ii. Rate of pay for jobs
 - iii. Goals
 - iv. Environmental factors
 - v. Authority and power
 - vi. Nature of work
 - vii. Cultural differences
 - viii. Individual differences

- ix. Clashes of interest
- x. Social change
- xi. Conflicting roles
- xii. Unpredictable policies
- xiii. Different personal values

1 Mark x 5 = 5 Marks

b. Conflict management styles

i. Accommodating: In this style, one party cooperates with the other party in the dispute with a view to solving the conflict. This shows willingness to meet the needs of the other party at the expense of his/her need. This approach may not give the best outcome.

2 Marks

ii. Avoiding: This is when one party simply avoid the issue involved in the conflict. This style is adopted when the atmosphere around the conflict is charged and there is need to cool off.

2 Marks

iii. Collaborating: Here, one party partners with the other to achieve their goal of resolving the conflict. It requires trust on the part of both parties involved. It encourages sharing of ideas in order to find solution to the issue that leads to the conflict.

2 Marks

iv. Competing: This is when one refuses to co-operate with the other party in finding solution to the conflict. Here, each party pursues his/her own goal, resisting pressure from the other party to submit. In this situation, the conflict may never be resolved.

2 Marks

v. Compromising: This is where neither party achieves its aim. In this situation, each party is expected to sacrifice personal goals to achieve the ones they agree upon. In this situation, no party is at a loss.

2 Marks

(Total 15 Marks)

QUESTION 2

COVID-19 PANDEMIC IN NIGERIA; AN ACCOUNTANT'S PERSPECTIVE

An unknown virus causing pneumonia came into being in the city of Wuhan, China, in December 2019. The disease was named Coronavirus, COVID-19 for short. It was described as an infectious disease caused by severe acute respiratory syndrome coronavirus. Within a short time, it spread to about two hundred nations of the world, killing several thousand out of hundreds of thousands of confirmed cases. Beyond the health crisis and the human casualties, the resultant economic paralysis has come at a high cost to the global economy, particularly to the Nigerian economy.

The Federal Government of Nigeria responded to the situation with a lockdown of all borders, air ports and sea ports. Inter-and intra- city movements were banned, excepting some essential service providers such as doctors, nurses, journalists, petroleum products distributors, and farm products sellers. Other nations equally locked down to prevent the spread of coronavirus. This policy practically shut down the economy; workers stayed at home; business men and women kept away from their businesses. Places of worship and markets, except food markets, are locked down.

This condition is worrisome to anybody. Jobs are being lost as employers cannot afford to pay for the protracted hours of idleness occasioned by the lockdown. Food prices are rising as stocks are diminishing by the day. Goods are not flowing in as ports and borders are closed. All economic activities are at a virtual standstill. Importation and exportation are at a lull. There is oil glut in the world market and our foreign exchange is getting used up and there is no corresponding addition to our external reserve as the market price has dipped below \$25 per barrel from the budgeted benchmark of \$57 per barrel.

Apart from the diminishing income from foreign exchange, criminality has compounded the crisis of the pandemic. The unemployed, the daily income workers

like drivers and conductors, tailors, auto mechanics, electricians, petty traders, motorcycle riders and so on cannot practice their trades and professional miscreants have come together in gangs to raid and harass law-abiding citizens day and night as a result of the troubling hunger engendered by the lockdown.

From the above scenario, any accountant worthy of that tag, would know that the budget plan for this year would not work. The budget would have to be adjusted or the country would have to borrow to make up for the massive deficit. The accountant should also be concerned with how the expenditure on Covid-19 is accommodated in the current budget since the budget came into effect before the advent of the pandemic. Equally important and of interest to the accountant is how the various donations from organisations, business groups and many individuals to support the fight of the virus are managed and disbursed.

In summary, Covid-19 is a global disaster whose end cannot be immediately determined. The Institute of Chartered Accountants of Nigeria would have to get involved in the fiscal management of the nation's dwindling resources. The Institute should work hands in gloves to combat this national emergency.

(Total 15 Marks)

QUESTION 3

a. The three media of communication are:

- i.** Written Communication
- ii.** Verbal Communication
- iii.** Non-verbal Communication (3 Marks)

b.

i. Meetings

Meetings are the gathering together of two or more people to discuss matters of common interest for the purpose of taking appropriate decisions or formulating policies. Meetings can be formal, informal, or statutory. Meetings are normally held for specific purposes such as

coordinating activities, source of information dissemination, discussion of ideas and or plans and reaching critical decisions.

Meetings are normally governed by rules laid down by the authority convening the meeting. The leader of a meeting is referred to as the chairman while the record keeper is known as the secretary. Some of the technical terms associated with meetings are quorum, agenda, point of order, veto, proxy, motion and voting. 4 Marks

ii. Interviews

An interview is a face-to-face conversation organised by organisation with the aim of eliciting information from a person or persons within the shortest time possible. In business, interviews are used for different purposes such as recruitment, resolve management-staff relations issues, grievances, complaints or disciplinary issues. They are useful for organisational decision making.

4 Marks

iii. Telephony

With technological advancement, the telephone has become one of the fastest and most common methods of verbal communication. It connects people at great distances apart and achieves what a face-to-face interaction will achieve and get immediate feedback. In today's world, people can be at different places and still commune face-to-face via telephone connections on video calls or voice calls. It has even become possible for several people to be connected at the same time via group video or voice calls. 4 Marks

(Total 15 Marks)

QUESTION 4

a. Features of formal letters

- i. Correspondence address
- ii Date
- iii. Recipient's address
- iv. Salutation
- v. Subject Matter
- vi. Body of the letter
- vii. Closing
- viii. Signature of the writer
- ix. Name
- x. Designation/Position

½ Mark x 10 = 5 Marks

b. Positions of the features

- (i) Correspondent's Address- This is usually on the top right hand side of the writing sheet. It can also be part of the letter head of the organization.
- (ii) Date- This comes below the correspondent's address.
- (iii) Recipient's address- This is placed at the left hand side of the writing sheet the line below the date.
- (iv) Salutation- This is immediately below the recipient's address.
- (v) Subject Matter- This follows below the salutation. This indicates what the letter is all about.
- (vi) Body of the letter -This is the content of the letter. It comes under the subject matter of the letter.
- (vii) Closing -This is the subscription coming after the last paragraph of the letter. It is usually on the right hand side or on the left hand side if the block paragraphing format is employed. In a formal letter, it is usually written as "Yours faithfully".
- (viii) Signature of the writer - This is placed under the closing or subscription.
- (ix) Name of the writer - This comes immediately after signature. The name of the writer should be written in full: surname and first and other names or initials.
- (x) Designation or Position of the writer -Immediately after the name of the writer comes his/her designation or position he/she holds in the organization like Managing Director, Human Resources Manager or Chief Accountant, etc.

1 Marks x 10 = 10 Marks

(Total 15 Marks)