



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Business English (Public Sector)
(Subjective)**

**AGP | CGA | PG | PMAD | WAPDA | Public
Sectors | KPG | Sindh Govt.**

Winter Exam-2024

MODEL SOLUTIONS – DISCLAIMER

INTRODUCTION

The Model Solutions are provided to students for clear understanding of relevant subject and it helps them to prepare for their examinations in organized way.

These Model Solutions are prepared only for the guidance of students that how they should attempt the questions. The solutions are not meant for assessment criteria in the same pattern mentioned in the Model Solution. The purpose of Model Solution is only to guide the students in their future studies for appearing in examination.

The students should use these Model Solutions as a study aid. These have been prepared by the professionals on the basis of the International Standards and laws applicable at the relevant time. These solutions will not be updated with changes in laws or Standards, subsequently. The laws, standards and syllabus of the relevant time would be applicable. PIPFA is not supposed to respond to individual queries from students or any other person regarding the Model Solutions.

DISCLAIMER

The Model Solutions have been developed by the professionals, based on standards, laws, rules, regulations, theories and practices as applicable on the date of that particular examination. No subsequent change will be applicable on the past papers solutions.

Further, PIPFA is not liable in any way for an answer being solved in some other way or otherwise of the Model Solution nor would it carry out any correspondence in this regard.

PIPFA does not take responsibility for any deviation of views, opinion or solution suggested by any other person or faculty or stake holders. PIPFA assumes no responsibility for the errors or omissions in the suggested answers. Errors or omissions, if noticed, should be brought to the notice of the Executive Director for information.

If you are not the intended recipient, you are hereby notified that any dissemination, copying, distributing, commenting or printing of these solutions is strictly prohibited.



Winter Exam-2024

Solutions – Business English

Note: Answers may vary; still the concept should be similar.

- Q.1.** When preparing a presentation for stakeholders, I would incorporate the 7 Cs of communication as follows:
- a**

First, I would ensure **Clarity** by using straightforward language and organizing the content logically to make the message easy to understand. **Conciseness** would be achieved by focusing on key points, avoiding unnecessary details, and sticking to the time limit. To maintain **Consistency**, I would ensure that all slides, messages, and visuals align with the core message and objectives of the presentation.

Concreteness would be incorporated by providing solid data, facts, and examples to support my points, making the information more credible and relatable. **Correctness** would involve checking the accuracy of the information, grammar, and spelling to avoid any errors that could undermine credibility. **Courtesy** would be reflected in considering the stakeholders' perspectives and addressing their needs and concerns respectfully. Finally, **Completeness** would be ensured by covering all essential aspects of the topic, leaving no important question unanswered, and providing clear calls to action or next steps.

By integrating these 7 Cs, the presentation would be clear, impactful, and well-received by the stakeholders.

- Q.1.** Horizontal and vertical communications differ in their direction and purpose within an organization.
- b**

Horizontal Communication occurs between employees or departments at the same level in the organizational hierarchy. It facilitates coordination, collaboration, and problem-solving. For example, a marketing team collaborating with the sales team to align on a product launch strategy is an instance of horizontal communication.

Vertical Communication flows up or down the organizational hierarchy. It involves communication between different levels, such as from managers to employees (downward) or from employees to managers (upward). An example of vertical communication is a manager providing instructions to their team (downward) or an employee submitting a report to their supervisor (upward).

Horizontal communication promotes teamwork, while vertical communication ensures alignment and authority within the organization.

- Q.2.** The basic components of the communication process are:

- a**
- (i) **Sender:** The originator of the message who encodes the idea into a communicable form.
 - (ii) **Message:** The information, idea, or thought conveyed from the sender to the receiver.
 - (iii) **Channel:** The medium or method used to transmit the message (e.g., verbal, written, electronic).
 - (iv) **Receiver:** The person or group who decodes and interprets the message.
 - (v) **Feedback:** The response from the receiver back to the sender, indicating whether the message was understood.

These components interact as follows: The sender encodes the message and sends it through a chosen channel. The receiver decodes the message and provides feedback to the sender, completing the communication loop and ensuring mutual understanding. Effective communication occurs when all these components function smoothly together.



Winter Exam-2024

Solutions – Business English

- Q.2.** **Noise** refers to any interference or distraction that disrupts the communication process and hinders the accurate transmission or reception of a message.

Different types of noise include:

- (i) **Physical Noise:** External sounds or environmental factors, such as loud machinery, that makes it hard to hear or focus on the message. For example, a conversation in a noisy factory may be difficult to understand.
- (ii) **Psychological Noise:** Internal factors such as preconceived notions, emotions, or biases that affect how the message is interpreted. For example, a listener's anger may cause them to misinterpret a well-intentioned remark.
- (iii) **Semantic Noise:** Misunderstandings that arise from differences in language, jargon, or ambiguity in the message. For example, using technical jargon that the receiver doesn't understand can lead to confusion.

Noise can significantly reduce the effectiveness of communication by distorting the message, leading to misunderstandings, and requiring additional effort to clarify the intended meaning.

- Q.3.**
a
- (i) Strong, Tough, Adaptable
 - (ii) Joyful, Elated, Exultant
 - (iii) Articulate, Persuasive, Expressive
 - (iv) Hardworking, Industrious, Conscientious
 - (v) Thorough, Detailed, Precise

- Q.3.**
b
- (i) Deceptive, Dishonest, Secretive
 - (ii) Weak, Frail, Feeble
 - (iii) Contraction, Reduction, Shrinkage
 - (iv) Strong, Sturdy, Durable
 - (v) Humble, Modest, Meek

- Q.4.**
a
- (i) A new advertising campaign was launched by the marketing team.
 - (ii) The quarterly earnings report will be announced by the CEO next week.
 - (iii) The targets were achieved by the sales department ahead of schedule.
 - (iv) The annual employee performance reviews were conducted by the HR manager.
 - (v) The operations are being expanded into new markets by the company.

- Q.4.**
b
- (i) The finance minister said that they would allocate additional funds for infrastructure development.
 - (ii) The auditor asked if they could provide the financial statements by the end of the week.
 - (iii) The Chairman announced that they were introducing new tax reforms to boost the economy.
 - (iv) The budget officer said that he had reviewed all the expenditure reports.
 - (v) The Commissioner said that their new public transportation project would start next month.

- Q.5.**
a
- (i) **Acquisition:** The Company announced the acquisition of a smaller tech firm to enhance its product offerings.
 - (ii) **Merger:** The merger between the two leading pharmaceutical companies is expected to create the largest drug manufacturer in the region.
 - (iii) **Sustainability:** Our business strategy emphasizes sustainability, focusing on reducing carbon emissions and promoting eco-friendly practices.
 - (iv) **Market Share:** The new product line helped the company increase its market share in the highly competitive smartphone industry.
 - (v) **Cost-Benefit Analysis:** Before launching the new project, the management conducted a thorough cost-benefit analysis to assess its financial viability.



Winter Exam-2024

Solutions – Business English

- Q.5. b**
- (i) **Entrepreneurship:** The process of starting and running a new business, typically involving innovation and risk-taking.
 - (ii) **Diversification:** The strategy of spreading investments or business activities across different areas to reduce risk.
 - (iii) **Benchmarking:** The practice of comparing a company's performance or processes against industry standards or competitors to identify areas for improvement.
 - (iv) **Outsourcing:** The business practice of hiring external parties or firms to perform tasks or services that were traditionally done in-house, often to reduce costs.
 - (v) **Liabilities:** The financial obligations or debts that a company owes to others, such as loans, accounts payable, or other financial commitments.
- Q.6. a**
- The Ministry of Education would use a notification to formally announce and disseminate the new policy on promoting digital literacy in public schools. This notification would serve as an official document, ensuring that all educational institutions across the country are informed of the policy and its implementation requirements. The notification would be published in the Gazette of Pakistan and circulated to all relevant educational authorities, including school administrations, district education offices, and other stakeholders involved in the education sector.
- Q.6. b**
- (i) **Title and Purpose of the Notification:**
Clearly state the purpose of the notification, such as "Notification for the Implementation of Digital Literacy Promotion Policy in Public Schools."
 - (ii) **Policy Overview:**
Provide a brief summary of the new digital literacy policy, outlining its objectives, importance, and how it aligns with the broader educational goals of the country.
 - (iii) **Implementation Guidelines:**
Detail the steps that schools and educational institutions must follow to implement the policy. This might include curriculum changes, required resources, training programs for teachers, and timelines for implementation.
 - (iv) **Roles and Responsibilities:**
Specify the roles and responsibilities of different stakeholders, such as school administrators, teachers, district education officers, and the Ministry itself, in executing the policy.
 - (v) **Compliance Requirements:**
Outline the expectations for compliance, including any reporting mechanisms, monitoring procedures, and evaluation criteria that schools need to follow to ensure they meet the policy's objectives.
 - (vi) **Support and Resources:**
Mention any support or resources that will be provided by the Ministry, such as training programs, digital tools, or funding opportunities, to assist schools in implementing the policy.
 - (vii) **Effective Date:**
Clearly state the date from which the policy will come into effect and any deadlines that schools need to adhere to for various stages of implementation.
 - (viii) **Contact Information:**
Provide contact details for a designated officer or department within the Ministry that schools can reach out to for further information or clarification regarding the policy.
 - (ix) **Conclusion:**
A closing statement reiterating the importance of the policy and encouraging all educational institutions to fully comply with the guidelines to enhance digital literacy among students.



Winter Exam-2024

Solutions – Business English

This notification would ensure that all educational institutions are not only informed but also guided on how to effectively implement the new digital literacy policy, fostering a consistent approach across the country.

- Q.7.**
- (i) **Capital Expenditure (CapEx):** Capital Expenditure refers to the funds used by a government or business to acquire, upgrade, or maintain physical assets such as infrastructure, buildings, machinery, or equipment. CapEx is typically long-term in nature and is used to improve the capacity or efficiency of an organization.
 - (ii) **Debt Service:** Debt Service is the cash required to cover the repayment of interest and principal on a debt for a particular period. It represents the financial obligations of a government or business to meet its debt repayment schedules, including both interest payments and any scheduled principal repayments.
 - (iii) **Progressive Tax:** A Progressive Tax is a tax system in which the tax rate increases as the taxable amount (usually income) increases. This means that individuals or entities with higher incomes pay a higher percentage of their income in taxes compared to those with lower incomes. It is designed to reduce income inequality by imposing a greater tax burden on the wealthy.
 - (iv) **Sovereign Debt:** Sovereign Debt is the money or credit owed by a country's government to external creditors, including foreign governments, international organizations, and private investors. It includes loans, bonds, and other forms of credit that a nation must repay with interest over time. Sovereign debt is often issued in foreign currencies.
 - (v) **Windfall Tax:** A Windfall Tax is a tax levied on companies or individuals who have made unusually large profits, particularly those that are considered unexpected or due to external factors such as economic conditions or market fluctuations. Governments impose windfall taxes to redistribute excess profits, especially in sectors like oil, gas, or natural resources, where companies might benefit from sudden price increases.

Q.8. [Your Department's Crest]

a

[Your Name]

[Your Designation]

[Your Department]

[Your Contact Number]

[Date]

Dear Mr. [Senior Government Official's Name],

I am writing to invite you to be the keynote speaker at our upcoming seminar on sustainable development, scheduled for [Date] at [Venue]. Your extensive experience and insight into environmental policies and sustainable practices make you an ideal candidate to address this important topic.

The seminar aims to bring together government officials, environmental experts, and industry leaders to discuss strategies and innovations for achieving sustainable development. Your participation would greatly enhance the quality and impact of the event.

I hope you will be able to join us and share your valuable perspectives. Please let us know your availability at your earliest convenience.

Yours sincerely,

[Your Name]

[Your Designation]



Winter Exam-2024

Solutions – Business English

Q.8. Circular No: [Number]
b Date: [Current Date]

Subject: Seminar on Sustainable Development

All employees are hereby informed that our department is organizing a seminar on sustainable development on [Date] at [Venue]. The seminar will feature key stakeholders, including government officials, environmental experts, and industry leaders, who will discuss strategies and innovations for achieving sustainable development.

Details of the Seminar:

- **Date:** [Date]
- **Time:** [Start Time] to [End Time]
- **Venue:** [Venue]
- **Keynote Speaker:** [Name of Keynote Speaker]

Employees are encouraged to participate in this seminar to gain insights into sustainable practices and engage with experts in the field. Attendance is highly recommended as it will provide valuable knowledge and networking opportunities.

Please confirm your participation by [RSVP Date] to [Contact Person] at [Contact Information].

We look forward to your active participation in making this seminar a success.

[Your Name]

[Your Designation]

[Your Department]

[Department/Organization Name]

Q.9. (i) **Ensuring** - Verb (present participle/gerund)

a

(ii) **Transparent** - Adjective

(iii) **Moreover** – Adverb

(iv) **Enhance** - Verb

(v) **As** – Conjunction

(vi) **Oh** - Interjection

Q.9. (i) “Please pass the salt.” - **Imperative Sentence** (gives a command or request)

b

(ii) “Did you finish the report?” - **Interrogative Sentence** (asks a question)

(iii) “The cat is sleeping on the couch.” - **Declarative Sentence** (makes a statement)

(iv) “Hooray, we won the game!” - **Exclamatory Sentence** (expresses strong emotion)

Q.10. Office Memorandum

To: All Department Heads

From: [Your Name], Section Officer

Date: [Current Date]

Subject: Implementation of New Attendance System

The undersigned is directed to announce the implementation of a new attendance system in the department, effective from [Start Date]. This initiative aims to enhance accuracy in attendance tracking and improve overall operational efficiency.

Objective: The primary goal is to streamline attendance monitoring, reduce administrative burden, and ensure accurate record-keeping.

Instructions:

1. System Overview:

- The new attendance system will utilize biometric identification for logging employee attendance.



Winter Exam-2024

Solutions – Business English

- It will be fully operational from [Start Date], and all employees are required to use this system for daily check-ins and check-outs.

2. Employee Registration:

- All employees must complete their biometric registration by [Registration Deadline].
- Registration stations will be set up in [specific locations] during business hours from [specific dates].

3. Training and Support:

- Mandatory training sessions on the new system will be held on [Training Dates].
- A detailed user manual will be distributed via email and available on the department's intranet.

4. Compliance and Monitoring:

- From [Start Date], manual attendance logs will no longer be accepted.
- Department heads are responsible for ensuring their teams comply with the new system.
- Regular audits will be conducted to ensure proper usage and identify any issues.

5. Technical Assistance:

- For technical difficulties or questions, employees should contact the IT support team at [IT Support Contact Information].
- Support will be available during standard office hours.

Deadlines:

- **Biometric Registration:** Complete by [Registration Deadline].
- **Training Sessions:** Attend by [Training Dates].
- **System Go-Live:** Effective from [Start Date].

The undersigned appreciates your cooperation in ensuring a smooth transition to the new attendance system. Adherence to the above instructions and deadlines is crucial for the successful implementation of this initiative.

For further queries, please contact the undersigned.

[Your Name]

Section Officer

[Department/Organization Name]
