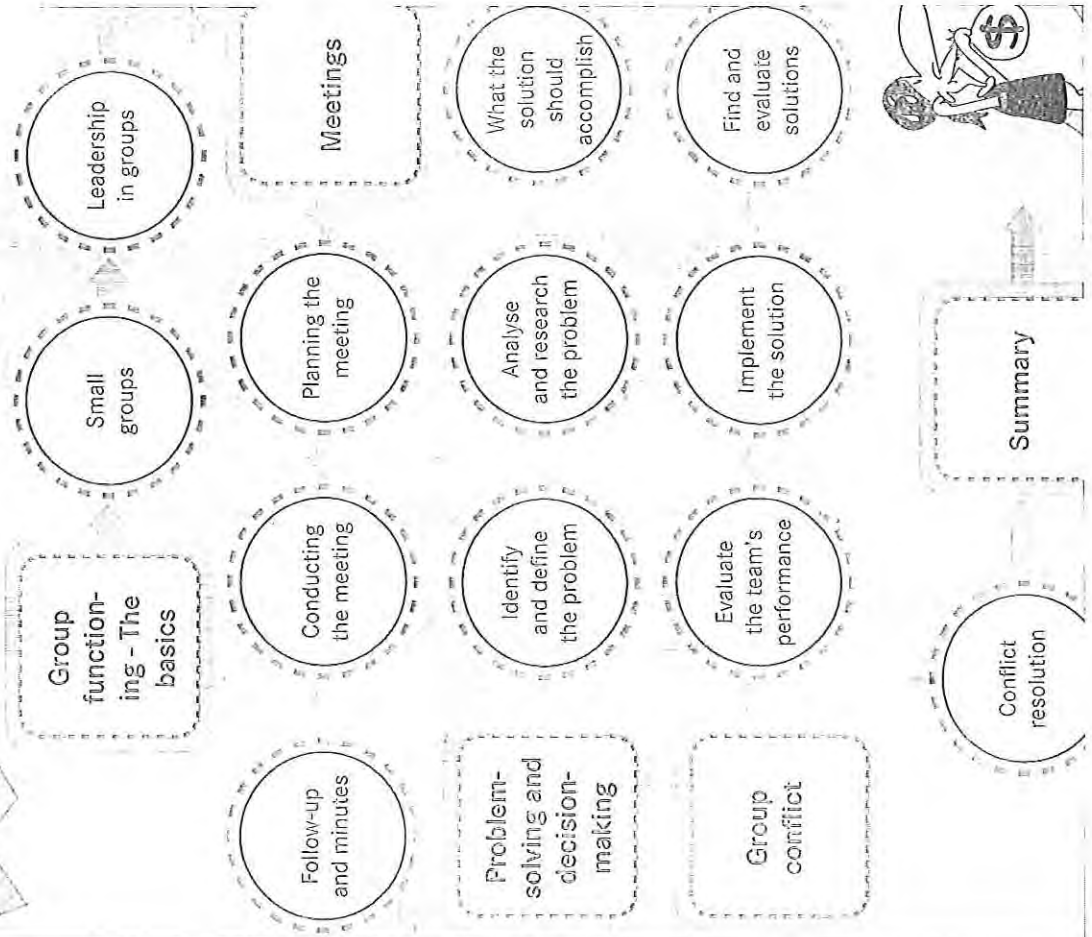


9 Communication in groups and teams

Introduction



Teaching Note

Almost everyone who's been interviewed will tell you (or themselves) afterwards that they should have responded differently or should have said something more about this or that. In the heat of the moment it is not always possible to express yourself exactly as you'd have liked to when you thinking about it later. However, you can avoid this by preparing well and anticipating all possible scenarios. Activity 8.9 aims to help you do this. Preparation by all parties is the key to successful interviews.



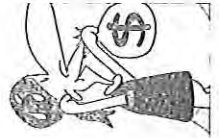
Let's conclude this discussion with some ideas on how to present yourself in an interview situation.

Tips for interviews

- Know what you would like the outcome of the interaction to be and plan your 'performance' to achieve the outcome.
- You aim to put across a desired image of yourself, so make sure that your appearance (clothing, makeup, grooming and so on) and communication behaviour are appropriate.
- Rehearse your performance in private before the interview.
- Use the relevant verbal and nonverbal skills and active listening, as well as appropriate feedback, assertiveness and self-disclosure.
- Self-knowledge and an understanding of your strengths and weaknesses will go a long way towards helping you project a desired image of yourself.
- Remember that you have several selves, and that it is necessary to present the self appropriate in a given situation. Presenting a social role when you start a new job, for example, simply won't work (see Burton & Dimbleby 1995).

8.5 Summary

Interpersonal communication and the ability to work with others is a key element in the development of your career. An accountant can't be concerned only with numbers, but will also have to work with other people and clients and need to pay deliberate attention to interpersonal communication. Interpersonal communication is related to self-image, which will influence the way you deal with other people. Your self-image can be the source of self-fulfilling prophecies – good or bad. Cultural and gender differences also have an influence on your self-image. Interpersonal skills, in turn, relate to the concept of self-disclosure – whether you are an open, a blind, a hidden or a closed communicator. You also need to consider your style of assertiveness and develop appropriate assertive behaviour whilst being empathetic. The interview situation varies in terms of type but follows a typical structure. There are useful tips to follow for successful interviews.



9.1 Introduction

Groups are part of everyone's life – we are born into families, attend school in groups and participate in group activities such as team sports and various associations. As a student and later on in the workplace, you'll find that groups and group functioning will define the environment in which you operate. The purpose of this chapter is to assist you to function more effectively in groups and teams – and provide some skills that you may need to fulfil a leadership role in groups.

A great deal of communication in business today uses technology such as teleconferencing and computer conferencing. However, there are still occasions when face-to-face communication in a group is the best option. No matter where you work – in a bank, an accounting firm, a small business or a major corporation – you'll attend meetings to plan projects, advise clients, disseminate information, discuss business strategies, solve problems and resolve conflicts. As a group member, you may also be responsible for writing reports and giving oral presentations. More and more firms are encouraging participative management and creative thinking by involving employees in their decision-making. The main form of communication in a group is discussion. Group members should be able to communicate effectively among themselves and with groups outside their organisation.

How does group communication 'work'? To be successful, you'll need to understand something about this and know how to conduct and participate in business meetings. Business meetings include, amongst other matters, problem-solving and decision-making. While you read this chapter, bear in mind that everything you have learned about interpersonal communication so far applies to small groups. However, when we are part of a group our individual needs and motives become less important than the objectives of the group.

Because small-group communication is more complex than dyadic (two-person) communication, we'll discuss the additional knowledge and skills small-group communication requires.

Small groups – usually referred to as teams in a business or organisational context – have the following characteristics:

- Teams have definite goals.
- Teams consist of 3 to 12 people.
- Team members communicate verbally and nonverbally in face-to-face interaction.
- Team members are interdependent – each person influences and is influenced by every other person in the group.
- Each team member has a specific role to play in the group.

9.2 Group functioning – the basics

Functioning in a small group to execute tasks or utilising it for making decisions has both advantages and disadvantages. People play different roles in groups and contribute individually to stimulate ideas and bring the group as a whole to new insights. Leadership is a critical dimension for the effective functioning of groups – and much of the success of a group depends on the leader. As an accountant, you'll have to take charge of groups and facilitate them to

9.2.1 Advantages and disadvantages of small groups

Teams play a vital role in helping an organisation reach its goals. However, they are not appropriate for every situation. Before deciding to appoint a team for a particular project, management needs to consider the advantages and disadvantages of groups.

The advantages of small groups include the following:

- The individual members of the team can pool resources and information.
- There is often greater commitment to the task because of each individual member's desire not to let the team down.
- Team members have different perspectives on an issue.
- Teams reach superior decisions and solutions because teams, generally, are better than individual people at anticipating difficulties, spotting weaknesses, visualising consequences and exploring possibilities.
- Others in the organisation tend to receive a team's decisions or solutions more positively than those made by an individual person.

The disadvantages of small groups include the following:

- Some people sit back and allow others to do all the work, yet still take credit for the team's achievements.
- Forceful people, especially people with higher status, sometimes take over and dominate the team.
- The personal goals of team members sometimes conflict with team goals.
- In business and industry, time is money. It generally takes a team longer to reach a decision than an individual working alone takes. Co-ordinating team meetings and activities is also time-consuming and costly.
- Team members can become so concerned with preventing conflict among themselves that they don't tolerate anything they perceive as criticism. The term for this sort of behaviour is 'groupthink'. The outcome of groupthink is that decisions are often not in the firm's interests and can be unfair and insensitive.
- The consensus of opinion is that when the problem to be solved is simple, it is more efficient for one person to work alone, but in a complex or difficult situation, there are advantages to having people pool their resources, knowledge and insight (see Janis 1979 Gamble & Gamble 1987; Ellis & McClintock 1990).

ACTIVITY 9.1

1. List groups that play an important role in the life of a university – such as the University Council, Senate, Faculty, Student Representative Council, associations, sports teams etc.
2. What groups or teams have you been involved in at university, at work and in your social life?
3. Were these teams effective or not? If not, what sort of problems did the team have?
4. Do you think you can develop your team skills to be more effective in group discussions?

How will you do this?

Groups and teams do not always function optimally and may experience a range of problems. Have you ever worked as part of a group on a project – perhaps at school or university? There are usually complaints about people's unequal contributions to the outcomes or problems with agreeing on a strategy. In the end, these problems can paralyse the group. Sometimes one person does all the work in the end and others just free ride. In contrast, there are also many success stories that tell of groups contributing more to objectives than individual members could provide – generating a synergy far superior to individual efforts. What are the differences between these groups?



9.2.2 Leadership in groups

Most groups need effective leadership to achieve their goals. A leader (or chairperson) guides the group through a discussion, pointing out the advantages and limitations of all the ideas put forward by the members so that the best outcome can be reached. Leaders are either chosen by the group or become leaders because they show leadership qualities. Research shows that good leaders display qualities that relate to ability, sociability, motivation, and communication skills. Research also reveals that leaders are not born; leaders can be trained.

There are two main styles of leadership:

- **Authoritarian leadership.** Some leaders assume that the average team member is basically lazy, prefers to avoid responsibility, and must be closely supervised. Such leaders tend to control the team by spelling out everything that must be done, assigning various tasks and roles to members, and deciding who may talk and who may not. An authoritarian leader often makes decisions without consulting the team.
- **Democratic leadership.** Other leaders assume that the average team member enjoys work, is motivated, and will willingly assume responsibility. They guide rather than direct a team by involving all members in discussion and letting everyone's point of view be heard. While such a leader may make suggestions, the team decides on specific decisions and the tasks and roles of members.

A leader should be able to give clear purpose to the group's activities and inspire the group to be innovative. In the early 1990s, the concept of the 'learning organisation' was developed – a type of organisation offers possibilities to align values and related communication strategies of both employee and employer in a postmodern environment.

What is a 'learning organisation'? A learning organisation is one that learns and encourages learning amongst its people. It promotes exchange of information between employees hence creating a more knowledgeable workforce. This produces a very flexible organisation where people will accept and adapt to new ideas and changes through a shared vision. The learning organisation is one in which people at all levels, individuals and collectively, are continually increasing their capacity to produce results they really care about (Senge 1990). Leadership is a key to the functioning of the group and to realising the ideals of the learning organisation.

occasion when the authoritarian style may serve the group's best interests?

Teaching Note

A democratic leadership style is not the optimum style for all groups – sometimes it may be necessary to apply an autocratic leadership style to ensure critical outcomes are reached. Group members may sometimes also prefer to execute instructions. Activity 9.2 aims to help you realise that no single style of leadership is right for all groups.



In the following sections we'll discuss some group contexts in which you are likely to participate: meetings, problem-solving and resolving conflict.

9.3 Meetings

Business meetings vary in their type, purpose, size, content and style. They range from large formal gatherings to small, informal meetings between two or three people. Perhaps the most important meeting in any organisation is the annual general meeting (AGM) organised by the CEO of the company. One of the advantages of meetings is that a large amount of information can be distributed directly to a significant number of people at the same time. In your career as an accountant, you'll attend many different types of meetings. 'Waste of time' is a comment you will often hear after a meeting. Why do people hold meetings if they are a waste of time? The following are some reasons that contribute to people's frustrations with meetings:

- Participants do not understand the purpose of the meeting.
- No-one is clear about what is to be accomplished.
- There is no agenda or timetable.
- Meetings run for too long.
- Meetings are boring.
- No-one wants to talk about the real problem.
- The person in charge has already decided on a course of action.
- Participants attack one another's ideas.
- Meetings are used when other methods would be better (Yeoman 1985:134–135, as quoted in Harris 1987:113).

The *leader* or *chairperson* is responsible for the overall success of the meeting. The most important task of the chairperson is to ensure that the objectives of the meeting are met. In order to fulfil this task, the chairperson needs to plan for the meeting in three stages: planning the meeting, conducting the meeting, and following up on the meeting. Let's consider these stages (we'll assume that you are the chairperson of the meeting).

- Before scheduling a meeting, clearly identify what you want to accomplish.
- Then ask yourself, 'Is it really necessary to meet face to face?' You might decide that you can accomplish your objective just as effectively by making some phone calls, sending out a questionnaire or memo, or even having face-to-face discussion with individuals instead of a group.
- Select your participants, taking into account their competence, availability, experience and communication style. More than ten people in a group usually results in an atmosphere that is more chaotic than is desirable.
- Decide on an appropriate leadership style for the group.
- Inform the participants about the meeting well in advance and follow up with a memo or email the day before the meeting.
- Distribute an agenda – a list of all the items that will be discussed as well as the goals of the meeting. Make sure that the participants receive the agenda in advance so that they know what to expect and can come prepared – it's too late to hand it to them as they walk into the meeting.

The agenda

Use the agenda to explain:

- exactly where the meeting is to be held;
- why it is taking place;
- when it is to start and when it is expected to finish;
- what facilities are available (such as an overhead projector) and what members should bring;
- what background reading or other activities will best prepare members for the meeting.

- Select a place for the meeting that will be conducive to discussion. A pleasant physical environment, such as a room with adequate heating in winter, is an important consideration. So is seating. A chairperson sitting at the head of a long table, for example, may be perceived as the 'boss' in charge of proceedings and often inhibits participation from the group. The ideal arrangement is to have a circular table or an arrangement of tables that makes a square, so that everyone can see everyone else.
- Check the facilities shortly before the meeting to see that everything is in place, for example overhead projector, tape recorder, chalkboard, telephone, or secretarial support.
- Make sure that any audiovisual equipment is working. Have spares of bulbs for an overhead projector, marker pens, chalk and anything else that could run out. Heed Murphy's Law: 'Whatever can go wrong will go wrong.'
- If you are going to use handouts, give them to people before the meeting begins, not when they are ready to leave.
- Be alert for members who raise issues that relate to private or individual goals.
- Arrange for refreshments and/or catering (see Harris 1987).

ABC WORKER'S UNION

Dear Member

NOTICE OF MEETING

Please note that the monthly meeting for all members of the Union will be held in the staff canteen on Friday, 26 March 2010 between 13.00 and 14.00.

Thank you

AGENDA

1. Opening and welcome
2. Attendance and apologies
3. Notice of the meeting
4. Minutes of the previous meeting
5. Matters arising from the minutes of the previous meeting
6. New matters:
 - 6.1 Stock losses due to theft
 - 6.2 High rate of staff resignations
 - 6.3 Increase in Union fees to defray legal costs
 - 6.4 Training of new staff members
7. Any other business
8. Closure

By order

AH Peters
Secretary

DATE: 1 March 2010

9.3.2 Conducting the meeting

During the meeting, the leader or chairperson has to fulfil certain responsibilities:

- Be well prepared. This implies that you have sufficient knowledge about the matter under discussion. You don't want to be surprised by unexpected questions from the participants. One method of preparing is to ask group members to submit questions for discussion before the meeting.

- Guide and control the meeting by keeping everyone to the point. You may have to stop some people from talking for too long, encourage others who may feel intimidated, and make sure that only the topics on the agenda are discussed.
- You are responsible for making sure that everyone understands what is being said. You can do this by, for example, asking speakers to explain technical terms and asking questions.
- Frame questions in a way that either clarifies or informs. For instance, 'I'm not clear about X ...' or 'Can we have some more information on Y ...?'
- Be decisive. If the discussion goes off track, intervene with a question such as, 'Is this directly related to the problem we are discussing?'
- If information is to be evaluated, you should ask questions such as, 'How recent is the information?', 'Who is the source?' and 'Might the source be biased?'
- Seek feedback. You can't be sure that your message is clear if you don't give the group the opportunity to comment, agree or disagree with you.
- As the leader of the group it is extremely important that you make sure that your verbal communication is congruent with you nonverbal communication. Remember what you learnt in earlier chapters about gestures, eye contact, body movements and posture? They give a clear indication of the speaker's feelings, despite the words the speaker uses. What sort of message would you give if you said, for example, 'The chief accountant is a reliable, professional person,' but raised your eyes to the ceiling as you spoke?
- Listen actively. It is extremely rude and unproductive to 'switch off' for any reason, for example because you don't like the person who is offering an opinion.
- Treat people as equals. Junior members of a team often keep quiet because they believe that their opinions won't be considered. Senior members may be surprised at how much knowledge junior members of a team can contribute to a discussion.
- Summarise the main points as the discussion progresses and provide an overall summary at the end.
- Keep control over the question-and-answer session at the end. Repeat each question so that everybody can hear and give everyone the opportunity to have their say – in a reasonable amount of time. Do be firm with people who try to 'hijack' the proceedings, however.
- Close the meeting by thanking the participants and making sure that all decisions are fully understood and agreed on (see Bentley 1988:51; Harris 1987).

Activity 9.3

- Comment on the following statement by Peter Drucker, an expert in organisational communication: 'One either meets or one works. One cannot do both at the same time.'
- Imagine you have been asked to form a committee to look at methods of improving efficiency in your organisation.
 - a. What types of people would you suggest as suitable to be on this committee?

3. Imagine you have been appointed to organise this team a meeting. You need to set up and chair out why a new product is not selling as well as was expected and to develop a new sales approach for the product. Write an agenda for the meeting.

Teaching Note

The purpose of Activity 9.3 is to give you the information you need to set up and chair meetings. Do you agree that formal meetings, when managed purposefully, can produce results and need not be senseless?

9.3.3 Follow-up and minutes

A meeting doesn't end when it is adjourned. Afterwards you need to find out how people rated the meeting. Obtain feedback about the outcome of the meeting and the decisions made. You can conduct evaluations formally (using a printed questionnaire) or informally (using word-of-mouth feedback). The main purposes of evaluation are to determine whether the objectives were met and to help you to plan better meetings in the future.

The minutes of a meeting are the official record of the most important discussion, tasks accomplished and decisions taken. The writing of minutes takes considerable skill. The aim is to capture the essential points of discussion without writing down every word. Apart from accuracy, the most important thing about minutes is they must be circulated as soon as possible after the meeting, whether for approval or for action by the members. Make sure that everyone who needs the results of the meeting is properly informed. If people are affected by the results of the meeting, inform them as quickly as possible. The following are two types of minutes:

- **Resolution minutes.** Some minutes record only what was resolved or the decisions reached. For example: 'The board decided to support the proposal that the dining room should be opened to all members of staff, not only partners and managers.'
- **Formal minutes.** These are a short, official report or version of the resolutions taken at a meeting and may be used as evidence in court cases. Therefore they must be a clear, concise, unambiguous record, complete enough to reflect the meeting intelligently. In taking them, write down fully instructions, future plans, and all other points of discussion. The minutes should follow the points on the agenda. The agenda shows what matters will be dealt with in the meeting, while the minutes show what matters have been dealt with (Viviers & Van Schaalkwyk 1992:146).

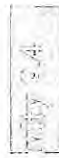
Before we finish discussing meetings, it's important to note that technology has changed the way messages are transmitted and received. Recall Chapter 1's discussion of virtual teams directed at completing tasks. Technology facilitates many ways of having meetings without having all the people in one room – although the rules of meetings remain basically the same.

videoconferencing. Two or more people (or groups or people) can meet at venues equipped with technology that enables them to see and hear each other in real time, using cameras and TV sets linked by phone and data lines. This is a substitute for face-to-face meetings. Teleconferencing. Three or more people meet via phone, with everyone able to contribute and hear all the others.

Web conferencing. Two or more people meet using the internet in real time, using webcams and computer screens. Computer screens can be split to facilitate the visual presence of everyone. High-speed broadband connections are necessary to facilitate this. Chat rooms. These can be created using the internet. Real-time interactions can be facilitated and everyone can make contributions. The limitations are that people can't see each other and the order in which people make (type) contributions is not necessarily chronological and is difficult to manage.

Discussion forums. These can be created using the internet. They can be created to debate a specific issue – but not in real time. Usually a couple of days should be set aside to ensure that everyone has time to make a contribution and to respond to arguments.

It is possible to overcome meeting problems related to time and space by using technology in other ways. Can you think of some? The main thing to remember is that the way in which you set up a meeting should be purposeful and aligned to the meeting's aims.



Look at the following list of employees and put together a team of three people who you think will work well together. Explain why you think this team will be successful.

- Maria – sometimes lazy but very creative
 - Peter – quiet and efficient
 - Pinkie – manager's favourite clerk
 - Sipho – unimaginative but ambitious
 - Charlie – always smiling, never disagrees with anyone
 - Jakob – older, experienced, keeps to himself
- How do you think a good team leader should interact with his or her team?

Thinking Note

Activity 9.4 aims to help you think about how to use team efforts productively. It's possible to have different teams together – depending on the outcomes required. Sometimes you may need to get a job done. In other cases you need innovative solutions.



Problem-solving and decision-making

Organisations or businesses have groups that meet regularly to solve problems that arise. Problem-solving is the process by which people come up with and evaluate the solutions

FOR THE EXERCISES PROVIDED, INVOLVE ALL GROUP MEMBERS ACTIVELY PARTICIPATE IN A DISCUSSION UNTIL CONSENSUS. Consensus means that group members actively participate in a discussion until they are committed to a decision. It does not mean that all agree with the decision, but that all understand the decision, accept it, and will carry out their part in implementing it.

Good decisions are usually the result of following a step-by-step process, designed to lead the group through the problem-solving process to a specific choice. The sequence in the figure below works well in many problem-solving situations.

1. Identify and define the problem.
2. Analyse and research the problem.
3. Decide what the solution should accomplish.
4. Find and evaluate solutions.
5. Implement the solution.
6. Evaluate the team's performance.

The problem-solving sequence

Source: S. Steinberg. 2007. *An Introduction to Communication Studies*. Juta, Cape Town:210

Let's discuss each of the six steps in turn.

9.4.1 Identify and define the problem

The first question to ask is, 'Does a problem indeed exist?' Sometimes, a symptom is mistaken for a problem. For instance, falling sales in a company may be due to a recession in the economy, and not to inadequate efforts by the sales team. The group should also consider what would happen if nothing was done about the problem, and whether there are any benefits to leaving the matter as it is.

An efficient way of identifying a problem is to phrase it as a question. Basically there are three kinds of question:

1. **Questions of fact.** These deal with what is true and what is false. For example, 'Did Mr Smith falsify the minutes of the last AGM?' is a question of fact. Mr Smith either falsified the minutes or he did not.
2. **Questions of value.** These are about quality – whether something is good or bad, desirable or undesirable. An example is, 'How well do our training programmes for junior accountants work?' Questions of value do not ask whether such programmes exist, but question the quality of the programmes.
3. **Questions of policy.** These are enquiries into an action that might be taken in the future. They often include the word 'should'. An example is, 'Should the firm have a dining room exclusively for senior personnel?'

the following questions of fact, value or policy? Should we suspend this student for cheating in the exam? Has giving every junior clerk a laptop improved the output of work?

Teaching Note

Activity 9.5 aims to help you distinguish between the different kinds of question so you can decide which you need to ask to deal with problems. To produce the desired outcome, you'll need to consider this carefully.

Analyse and research the problem

The next step is to analyse and research the problem. Here it is necessary to: refine words and phrases. Before a group can discuss a problem or find a solution, all members must understand the meaning of any word or phrase that may be ambiguous. For example, consider this question: 'What should senior managers do about juniors who are not getting the job done?' It could mean different things to different people. The members would need to agree on what exactly 'not getting the job done' involves. Seek out information. The information groups need in order to discuss a problem varies. Sometimes the personal experience of group members is the most important source of information. Other problems can be investigated by direct observation. Some problems need to be researched by gaining information from a library source or the internet or interviewing specialists in a field. If the problem is juniors not getting the job done, for example, a personal interview with the senior manager may yield the necessary information.

Decide what the solution should accomplish

The next step is to decide what the solution should accomplish. Most problems do not have a single solution. There are usually several possible solutions. Before a team can arrive at a decision, it must decide what sort of solution will be realistic and acceptable. For example, a group might decide that a solution that doesn't get the necessary information to the client within 48 hours is unacceptable.

Find and evaluate solutions

The group needs to find and evaluate solutions. A good method of generating and evaluating solutions is to encourage creative thinking and the free flow of ideas by brainstorming. How does brainstorming work? The process works as follows: everyone in the group states ideas as they come to mind until a long list has been compiled. In 10 to 15 minutes, you might be able to think of several solutions to a problem on your own, but a group may come up with 10, 20, 30 or more possible solutions in the same time.



TO THINK MORE CREATIVELY THAN ANY OF US CAN INDIVIDUALLY AS IT IS PRACTICED.

- After the brainstorming session is finished, each idea is evaluated with regard to whether it is practical and will solve the problem.
- The idea that appears to solve the problem best and is most practical is usually selected.

9.4.5 Implement the solution

The second-last step is to implement the solution. Sometimes the group itself has the power to initiate the solution; at other times it conveys its proposals and suggestions to the people concerned. For example, the group members might recommend a solution to the senior manager who might agree to try it for a month to see if it works. If, at the end of the month, the group finds that the plan is not working, it will have to meet again to consider different solutions.

9.4.6 Evaluate the team's performance

The final step is to evaluate whether the team has been effective. To do this, you could check the following:

- How was the leader of the team chosen?
- Was there equal participation by each member of the team?
- What communication problems did the team experience?
- What helped the group to function?
- How did the team deal with conflict?



Use the problem-solving sequence to solve the following problem:

The photocopier in your department is outdated and produces low-quality copies. Your team has been asked to investigate the different types of photocopiers that are available and to choose the one that is most suitable for the department. The problem is that different staff members have different needs, ranging from copying an order form to copying important legal documents. You are the leader of the team. Write down how you would implement the six stages in the problem-solving sequence.

Teaching Note

When faced with a problem, we can act on it in an intuitive way and try to find a quick solution. However, Activity 9.6 aims to help you realise that when we approach a problem systematically, analysing it, involving other affected people, considering different options, evaluating and implementing solutions, we can produce a different and more satisfactory outcome.



9.5 Group conflict

Conflict usually arises when people clash over differences in opinions, ideas, goals or procedures. Conflict can be both constructive and destructive of a team's effectiveness. When handled well, conflict can be constructive and lead to new ideas and innovations that benefit the group and the organisation. Conflict can be destructive when contentious issues are not discussed and remain unresolved. This creates feelings of resentment among members of the group. The key to resolving conflict is a conscious effort by group members to approach the conflict situation with respect for one another's views and with the intention of avoiding aggressive behaviour.

There are methods an effective team leader can use in trying to resolve conflict before it gets out of hand. These include:

- **Proaction.** Dealing with minor conflict before it becomes major conflict.
- **Communication.** Encouraging team members who are directly involved in the conflict to participate in resolving it.
- **Openness.** Encouraging people to state feelings openly before dealing with the main issues.
- **Research.** Finding the reasons for the problem before looking for solutions.
- **Flexibility.** Encouraging team members to consider alternatives other than their own (Thill & Bovée 2002:29–30).

If those steps don't work, more formal strategies of managing and resolving conflict may be necessary. Let's discuss these.

9.5.1 Strategies for conflict resolution

Willey (1975) classifies communication strategies to resolve conflict by considering three possible outcomes to the conflict:

- **Win-lose.** In a win-lose outcome, one party's ideas and objectives are accepted while the other party's ideas and objectives are rejected. The result is dissatisfaction for one party.
- **Lose-lose.** In a lose-lose outcome, both parties give up something for the sake of finalising the matter. What actually happens is that the conflict is only temporarily suppressed and neither party is satisfied with the outcome.
- **Win-win.** In a win-win outcome, both parties reach consensus and both are satisfied with the outcome. This is the ideal outcome and is usually reached through skilled communication.

Negotiation has been found to be the way to reach a win-win solution. We all negotiate. For example, when you were at school you probably negotiated with your parents about pocket money, going out on week nights, borrowing the car, and so on. In democratic organisations, negotiation takes place whenever there is a need for co-operation between people. Negotiation has been defined as follows:

resolving conflict, despite widely dividing differences. This is achieved basically through the establishment of common ground and the introduction of alternatives.

Source: W.D. Pienaar & H.I.J. Spoelstra. 1991. *Negotiation: Theories, Strategies and Skills*. Iuta. Cape Town.

The definition makes it clear that negotiation is a communication process that requires all the communication skills we have discussed thus far: actively listening to verbal and nonverbal messages, providing the necessary feedback, using empathy, and perceiving the situation as objectively as possible. To create a positive communication climate for negotiation, it is important to ensure the following:

- The time of the meeting suits all parties.
- The location of the meeting is not threatening.
- A round, rather than oblong, table is available so that people can interact easily.
- All parties are adequately represented at the discussion.
- The person, or people, with the power to make decisions attends the discussion.
- The solution to the problem is acceptable to both parties.
- They agree on the means for reaching the solution.

Let's consider an example:

Imagine a situation in which a trade union has asked for a change in the timing of a takeover. As part of the negotiation, it could be agreed that the delay should not result in increased costs to either party. This then provides the basis for the negotiators to test the viability of the proposal. It is important to have a written record of the agreement that has been reached and any follow-up actions that need to happen.



Choose a project relevant to your work situation or your situation as a student. How would you negotiate a change in one aspect of that project, for example timing, budget or recruiting extra staff?

Teaching Note

The purpose of Activity 9.7 is to make you aware that results sometimes depend on proper planning and the application of techniques to find sustainable solutions. The one attitude that you should not bring to the negotiation table is one that suggests or hopes that you can use the opportunity to get your own way. Recall what you learnt in the chapter on persuasive writing, or read it again. It will help you to understand the dynamics of negotiation. There is much more to negotiation than what we've discussed here – and if you are interested in the topic you should study it much more intensively.



4. Write down 1 agree or 1 disagree in response to each of the following statements and then explain your response in each case.

- Conflict means that the team is not functioning efficiently.
 - Conflict will eventually go away if it is avoided.
 - Conflict can always be resolved.
 - Conflict always results in a winner and a loser.
 - Conflict usually has negative effects.
 - Compromise is the only way to ensure that no-one is hurt in a conflict.
2. Imagine that one of your colleagues burns an incense candle in her office. A second colleague complains that the smell of incense makes him feel sick. Your supervisor does not want to take sides, so she asks you to intercede and resolve the situation. Describe how you would handle the situation and any possible reactions to your intervention.

Teaching Note

Usually conflict in the work situation or in a group will not go away and you'll need to tackle it head on. If you neglect and ignore the conflict situation, it will grow to unmanageable proportions. Fortunately, conflict can be handled if approached in a systematic way. Activity 9.8 aims to help you understand how to approach this. If you are in a position of management one day, you'll need to have proper training in conflict management, because this is one of the most draining aspects of a manager's job.

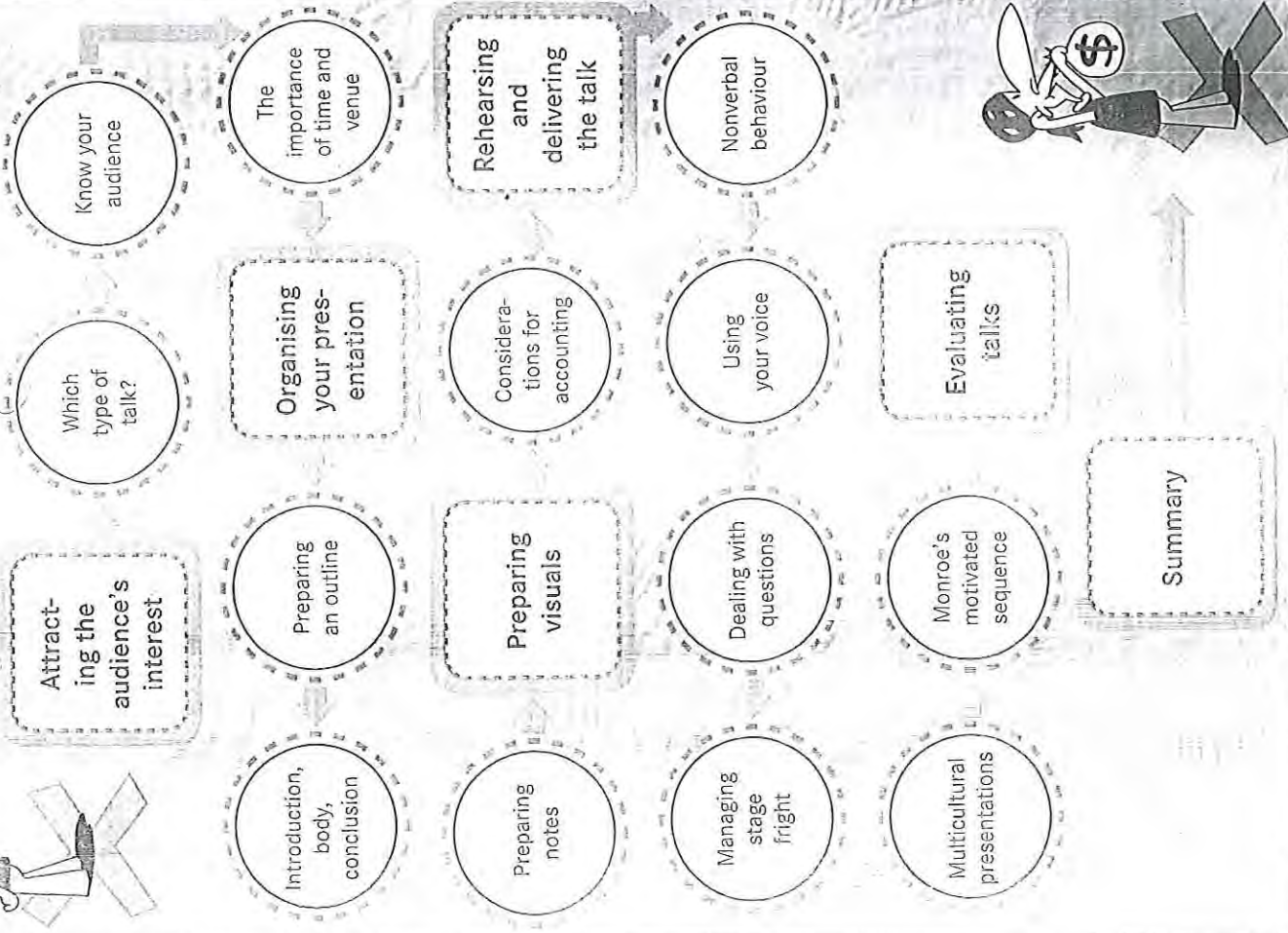
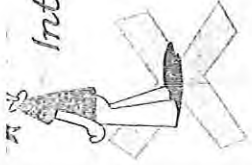


In the next chapter we'll move away from considering aspects of being the member of a group. We'll discuss ways in which you can gain the confidence to stand up and address a group of colleagues, clients or, even, members of the board of your company.

9.6 Summary

In this chapter we emphasised groups and teams and their interaction. Working in groups and teams has advantages, such as synergy and commitment, but it also involves problematic areas if it isn't properly managed. Leadership is very important in the management of groups and the outcomes they produce. Meetings are one of the core elements of working in groups – and the chapter provides guidelines on conducting meetings and associated processes. Some of the main functions of groups and teams are problem-solving and decision-making. Guidelines are given for these functions, too. The chapter ends with a discussion of group conflict and offers strategies for conflict resolution and negotiation.

Introduction



Activity 9.8

1. Write down 'I agree' or 'I disagree' in response to each of the following statements and then explain your response in each case.
 - a. Conflict means that the team is not functioning efficiently.
 - b. Conflict will eventually go away if it is avoided.
 - c. Conflict can always be resolved.
 - d. Conflict always results in a winner and a loser.
 - e. Conflict usually has negative effects.
 - f. Compromise is the only way to ensure that no-one is hurt in a conflict.
2. Imagine that one of your colleagues burns an incense candle in her office. A second colleague complains that the smell of incense makes him feel sick. Your supervisor does not want to take sides, so she asks you to intercede and resolve the situation. Describe how you would handle the situation and any possible reactions to your intervention.

Teaching Note

Usually conflict in the work situation or in a group will not go away and you'll need to tackle it head on. If you neglect and ignore the conflict situation, it will grow to unmanageable proportions. Fortunately, conflict can be handled if approached in a systematic way. Activity 9.8 aims to help you understand how to approach this. If you are in a position of management one day, you'll need to have proper training in conflict management, because this is one of the most draining aspects of a manager's job.



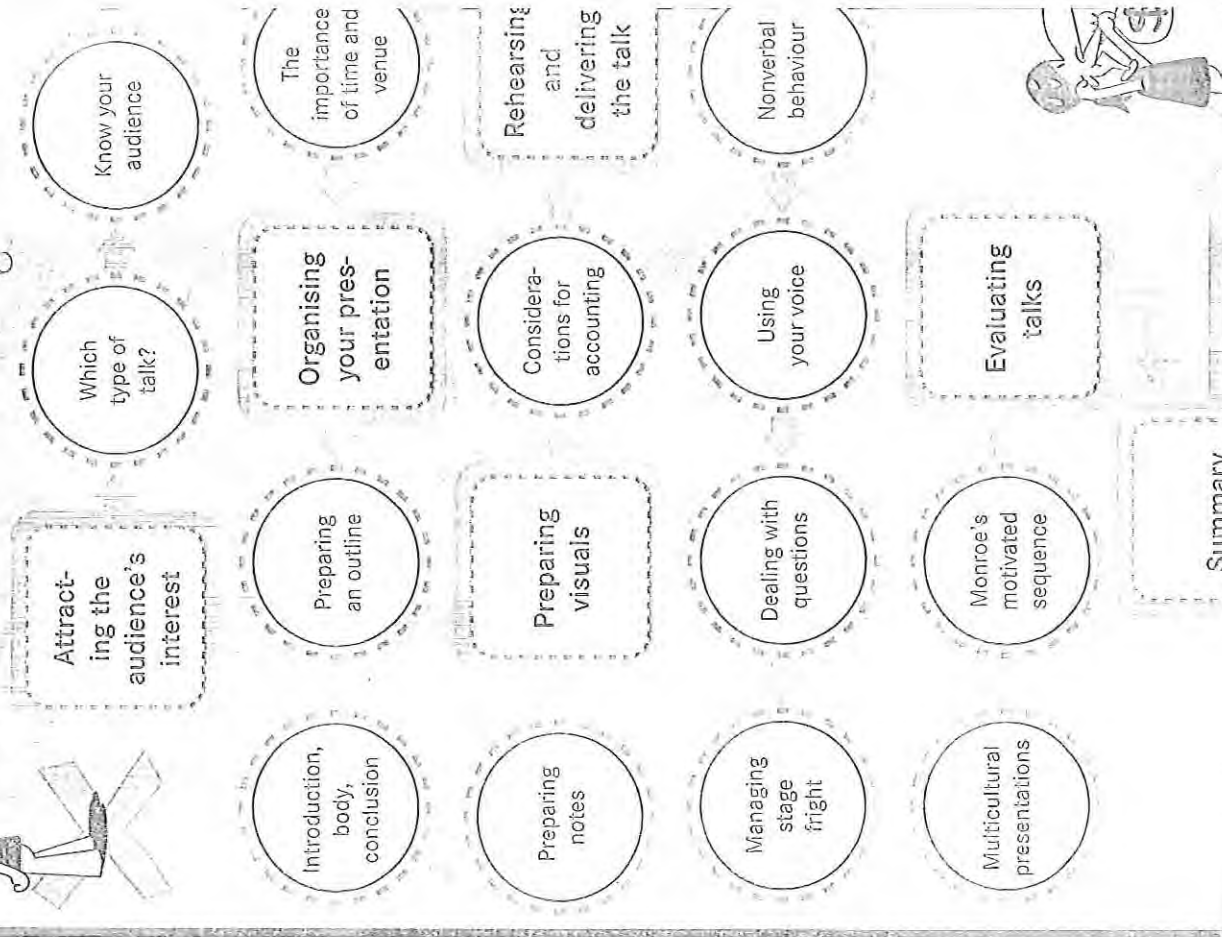
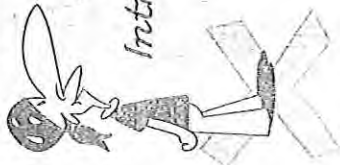
In the next chapter we'll move away from considering aspects of being the member of a group. We'll discuss ways in which you can gain the confidence to stand up and address a group of colleagues, clients or, even, members of the board of your company.

9.6 Summary

In this chapter we emphasised groups and teams and their interaction. Working in groups and teams has advantages, such as synergy and commitment, but it also involves problematic areas if it isn't properly managed. Leadership is very important in the management of groups and the outcomes they produce. Meetings are one of the core elements of working in groups – and the chapter provides guidelines on conducting meetings and associated processes. Some of the main functions of groups and teams are problem-solving and decision-making. Guidelines are given for these functions, too. The chapter ends with a discussion of group conflict and offers strategies for conflict resolution and negotiation.

10 Oral presentation

Introduction



Summary

10.1 Introduction

You might ask, 'What do oral presentations have to do with me?' Let's start our attempt to answer this question with the following activity:

Activity 10.1

Do you think it is necessary for accountants to be able to speak in public?

Teaching Note

People usually associate the accounting profession with numbers. A popular image of an accountant is a person dressed smartly, studying figures on a computer and making sense of them. Activity 10.1 aims to help you decide if this picture is true.

What is an oral presentation? It is simply a talk on a specific topic given by one person to a group of people who need information about the topic. It is more formal than interpersonal or small-group communication. We usually prepare oral presentations in advance and, while the participants see each other face to face, audience members don't usually participate directly until the end, when they can ask questions. However, they can send nonverbal feedback, for example signs of restlessness if they are not enjoying a talk, or laughter and applause if they are.

Perhaps you responded to Activity 10.1 with, 'No, I don't think it's necessary for accountants to be able to speak in public. Accountants deal with numbers and balance sheets. But that isn't entirely correct. It may surprise you to learn that your ability to speak before a group of people is one of the factors that will help to make you successful as an accountant. Think carefully about this statement. If you are already employed by an accounting firm, when you joined, were you asked to attend an introductory talk or to attend a training session? The people who presented these talks did not simply stand up and start talking. They spent a considerable amount of time preparing the talk beforehand – or they should have done! That is what this chapter is all about: the preparation required to present a successful talk to colleagues or clients, or to explain to a company's board of directors why the company has made certain financial decisions. As you read the rest of this chapter, bear in mind a talk or training session that you may have attended in your organisation.'

Activity 10.2

If you were asked to present a formal talk to your colleagues, what would your reaction be?

Teaching Note

We are all used to talking to a group of friends. Activity 10.2 will help you see how you

Have a look at the statistics we quote in the answer to this activity (see the Answers section at the back of this book). Do they surprise you? Or do they make you feel better, knowing that you are alone? Most people describe giving a speech as a nightmare. In this chapter, we'll guide you in the process of preparing and delivering an oral presentation. To start with, let's drop the terms 'oral presentation' and 'speech' (which sound very formal) and simply use the word 'talk'. Simply, in this chapter you'll learn how to prepare a talk to colleagues or clients. Let's get down to it!

Activity 10.3

1. Do you get bored when other people give a talk? Do you find yourself thinking about other things, like the date you have later?
2. What do you think is the first thing a speaker has to do in order to present a successful talk?

Teaching Note

We've all attended presentations or talks that don't get our attention. Maybe one of the reasons why many of us are scared to speak in public is that we know what can go wrong and how bored people can become. Do you believe it is possible to present something in such a way that people will really be interested? We'll try to show you how. Activity 10.3 starts you on this road.

10.2 Attracting and maintaining the audience's interest

A business talk is not a speech. Members of an audience at a public speech can leave in the middle of the presentation if they find it has no relevance for them. In contrast, the audience at a business talk has to stay to the end. Most professionals are busy people who need to spend their time efficiently. Unless you can provide them with information they don't have or guide them through a new procedure, for example, assume one thing: they would rather be somewhere else. Therefore you need to make sure that your presentation is efficient and to the point.

You also can't force people to listen to you – you know from personal experience how easy it is to lose concentration. To be successful, you'll need to stimulate your audience to want to hear what you have to say and to continue listening throughout your presentation. If you lose the audience at the beginning of your presentation, you'll find it very difficult to get it back.

10.2.1 Which type of talk?

It's important to give the right type of talk if you want to keep your audience's attention and fulfil your purpose. In business, most talks have one of three purposes. Let's look at these:

1. **Informative talks.** With this type of talk, your purpose is to increase your audience's knowledge of a subject by providing information in an interesting, organised and professional manner. Examples are a report-back on the progress of a work group or a

2. **Instructive talks.** The emphasis with this type of talk is on explaining how things work, how to perform actions, or how to carry out procedures. Businesses usually use instructive talks to improve a skill or to train staff in new techniques or operational procedures, such as computer programmes or changes in accounting procedures.

3. **Persuasive talks.** The intent of persuasive presentations is to influence people. For example, you may want to convince the decision-makers in your audience to invest in a new computer system. You'll need to support your assertions. How? By providing accurate and relevant statistics, the experience of others, or authoritative opinions. You'll also need to be extremely sensitive to your audience's attitude to you and your topic. In the course of this chapter, we'll discuss ways in which you can organise any talk you need to give, but in Section 10.5 we'll give you a specific outline for the structure of a *persuasive* speech, because you're likely to have to give this kind of talk often, for example to persuade people to take some sort of action or to think in a particular way.

Activity 10.4

1. Choose a suitable topic for a talk that you could give to a group of fellow clerks, for example 'Introducing new accounting procedures to our firm'. Please choose a topic of your own.
2. Write down how you would word this topic for:
 - a. an informative talk
 - b. an instructive talk
 - c. a persuasive talk.
3. Bearing your topic and the above discussion in mind, answer the following questions:
 - a. Why am I speaking?
 - b. What do I hope to accomplish?

Teaching Note

Activity 10.4 aims to help you analyse your purpose. Think about your audience. You need to adapt the style and content of your speech to your audience's needs and interests. The more you know about your listeners, the easier it will be to attract and maintain their attention.

Another tip: be comfortable with the topic you address and really want to speak to people about it – talking will be much easier if you have some passion for the topic.

10.2.2 Know your audience

Would you deliver a talk – on new accounting procedures, for instance – to a group of first-year clerks in the same way as you would address senior managers? No, because their prior knowledge of the topic is different.

What about addressing a group of people outside your organisation? You wouldn't know as

Consider an example to illustrate the importance of knowing your audience:

Imagine your talk aims to overcome gender bias in the workplace. It is crucial that you know about the gender composition of your audience and how audience members feel about issues such as equal treatment for men and women, policies against sexual harassment, and women in management positions.

If you believe your audience will be negative or even hostile to your topic, you'll have to be especially careful to be as objective as possible, to state your case very clearly, and not to attack the audience's point of view.

Activity 10.5

List the sort of questions you need to ask yourself about the audience before you begin writing your speech.

Teaching Note

From the first chapter, in this book we've emphasised the fact that you need to develop your ability to put yourself in the shoes of others. If you know your audience, you'll know how to approach them. Activity 10.5 aims to help you do this. Do the suggestions we give in the Answers section appear on your list? If so, you'll be able to have insight into your audience.

10.2.3 The importance of time and venue

In addition to analysing your purpose and your audience, you'll need to find out information about the venue and time of the presentation. You'll quickly lose your audience members' attention if the venue is too hot or too cold, for example. Is your talk part of an all-day seminar if audience members have had some wine with their lunch they may feel a little too relaxed to listen actively in the afternoon.

Activity 10.6

List some questions you should ask yourself about the time and venue of the talk.

Teaching Note

It is too late to ask the questions in Activity 10.6 just before the presentation and irritate your audience while you run around trying to make the necessary arrangements. If you

Activity 10.7

Find out what facilities are available in your organisation for talks or meetings. Do you think they are adequate?

Teaching Note

Activity 10.7 aims to help you become aware of available facilities and technology, and to help you make provision for a backup plan if they fail you. It is a good idea to use a computer programme – such as Microsoft PowerPoint – to facilitate a talk, but remember Murphy's Law! Things often go wrong with technology. You'll need to have a backup of transparencies to use on an overhead projector. Will you be able to project your voice if the sound system fails you?



10.3 Organising your presentation

Let's look at a organising your talk. In Sections 10.3.2 to 10.3.4 we'll set out a specific plan (much like a map) to help you structure your talk in a logical way. But first let's consider some general issues about organising a talk:

- **Write down the purpose of your talk in one sentence.** Is your intention to inform or instruct or persuade the audience? Keep a clear picture in your mind of exactly what you want the audience to know (informative talk), to be able to do (instructional talk) or to decide in terms of action (persuasive talk) at the end of your presentation. For example, if your talk aims to convince a group of executives to donate money for bursaries for underprivileged students who want to study Accounting, it needs to be a persuasive talk.
- **Define the central idea.** What is the one message you want your audience to remember after they have forgotten everything else in your talk? Write it down in one sentence. For example:

At the end of my speech, I want each member of the audience to pledge an amount of money for bursaries for underprivileged students.

- **Limit your talk.** Write down the main points you will need to discuss to achieve your purpose. You should never have more than three to five main points in a talk, together with the introduction and conclusion. Your audience can't absorb any more information.
- **Time your talk.** Most talks have a strict time limit to which speakers must adhere. You'll have to tailor your material to the time allowed. The average speaker talks at about 125 to 150 words a minute. The average paragraph is about 125 to 150 words in length. So most people can deliver about one paragraph per minute. Consider this example:

Let's assume that you have three main points to put across.

- In a 10-minute speech you can spend about two minutes on each main point and about one minute each on the introduction and conclusion, and you'll still have a couple of

- However, if you have an hour, you can spend at least five minutes on the introduction, which would allow you establish rapport with your audience, provide some background information about yourself, and introduce the main points. You can also leave 5 to 10 minutes for questions at the end (see Thill & Bovée 2002).

- **Choose your approach.** Structure a short presentation like a letter or memo; organise longer presentations like formal reports. In Chapter 4 we discussed these formats of writing. Have another look at Sections 4.1, 4.2 and 4.4 to remind yourself of their features.
- **Gather the information.** You will need two sorts of material: first, information for the content of your talk and second, information to illustrate the content. Illustrative material includes pictures, cartoons, statistics, the opinion of experts, and quotations from books or articles. To get a better idea of how to use illustrative material, if you attend a church or other similar gathering, take note of any illustrations that the minister or speaker uses during talks. Does he or she include a joke or two? Does this make the talk more interesting? Does it make it easier for you to pay attention? You can gather information from libraries, the internet, interviews with people who know a lot about your topic, and your personal experiences and observations.

- **Record your information and cite your sources.** Whenever you use ideas that aren't your own, you need to acknowledge the source of your information. In a written report, ideas taken from other sources are acknowledged in full (as we showed in Chapter 4). In a speech your acknowledgement need not give full details – your audience will not remember them and too much detail may cause the audience to lose concentration. However, do remember to have the complete bibliographical details available for anyone who asks for them.

10.3.1 Preparing an outline

You might decide to write out your talk in full, especially when you are new to presenting talks. That's fine, but you should never simply read your entire talk from a written text – this is boring and you will soon lose the audience's attention. Neither should you try to memorise financial information; you can present tables and charts using an overhead projector or Microsoft PowerPoint.

However, your written text can serve as the basis for a written outline of your talk.

A carefully prepared outline will help you to:

- focus on the main points of your presentation;
- keep your audience centred;
- keep within the time limit;
- organise the material in a logical sequence.

Now let's move on to discuss the plan for preparing the structure of a talk. The three main parts of the plan are the introduction, the body, and the conclusion. Each has a specific purpose.

10.3.2 The introduction

The introduction is very important. When you meet new people, the first impression you make is the lasting one (look again at what we said about this in Chapter 7). Similarly, in a talk your opening comments establish the impression the audience forms of you and of the topic. In your introduction, aim to achieve four goals:

1. **Arouse audience interest.** Why should the audience listen to what you have to say? You could start with one of the following techniques, for example:

- Tell an interesting story or give an interesting example, but keep it short and to the point. For example, 'Enron crashed without the auditors even knowing that it was in financial trouble – how was this possible?'
- Use an impressive quotation or startling statement. For example, 'So much of what we call management consists of making it difficult for people to work' (a remark made by Peter Drucker) or 'What I am going to tell you will change your life!'
- Ask a rhetorical question that relates to the topic. A rhetorical question is one to which you don't expect an answer from the audience, but which starts them thinking about the topic. For example, imagine giving a speech to first-year accountants about preparing for exams. If you started your speech with, 'Would you like to pass all your examinations this year with a distinction?' you would undoubtedly grab the attention of your audience.

2. **Establish your credibility as a speaker.** Why are you qualified to speak on this topic?

In your own firm, everyone is likely to know who you are. If outsiders are present, or if you have to deliver your talk at a client's place of business, briefly establish your credentials by telling them who you are, why you are there, and what your background and qualifications are.

3. **Establish rapport with the audience.** What do you and listeners have in common that would make the talk relevant to them? Often, one sentence can both capture the audience's attention and motivate audience members to continue listening. For example:

Changing to the new medical aid scheme I have proposed could save the firm several thousand rand and offer additional benefits to our employees.

4. **Preview your presentation.** If you tell the audience members what to expect, they'll be able to follow and remember your presentation more accurately. The preview acts rather like the table of contents in a written report. Summarise your central idea in one sentence and identify the order in which you will discuss the main points.

Activity 10.8

Assume that you have 10 minutes for your talk. Using the topic that you chose in Activity 10.4, write down the introduction in full. Remember that you have only one minute for the introduction.

Teaching Note

Remember: you need to create a good first impression with your introduction. Will it entice the audience to pay attention to the rest of the talk? Share with some of your friends the introduction you wrote in Activity 10.8. See if they start asking questions about the topic after they have heard only the introduction. If you can manage to get them talking after hearing only the first minute, you have succeeded with your introduction.

10.3.3 The body

In the body of your talk, explain the main points mentioned in the introduction. It is very important to organise the main points into a logical pattern. This will help your listeners to:

- follow the arguments easily;
- recognise important points;
- understand critical issues;
- draw conclusions.

The body of the talk should, ideally, cover no more than three or four main issues – which be organised in a coherent and logical order. For example, it could be organised:

- chronologically (past, present and future);
- spatially (e.g. south, north, west, east);
- according to problem, cause, solution;
- according to deductive or inductive reasoning.

The important issue is that you should organise the body of the talk around something to which the audience can relate and which will present milestones to make the audience aware of exactly where you are in your speech. Make use of analogies that people understand. The main points must form a complete argument when put together. In the main body of the talk, each different section itself should also form an argument that supports the main argument or idea that you want to share.

It is important to show how your ideas are related. A written report uses headings, paragraph indentations, white space and lists; in contrast, in a talk you have to rely on words to link various points and ideas. The following are two techniques that can help you:

- **Transitional words.** These are words – such as 'however', 'therefore', 'consequently', 'in addition', 'in contrast' and 'finally' – that help the audience to make the connection between

- **Internal summaries.** When we read, we can refer back to a previous page, but in a talk the audience hears the words only once. You should therefore reinforce the most important ideas several times during the body of the talk, using different words and examples, to help the listeners absorb the information.

You also need to maintain your audience's attention throughout the body of your talk.

Tips for maintaining your audience's attention

- Present your information with your listeners' needs and interests in mind. Could you expect an audience of people who live in an informal settlement, for example, to be concerned about conserving woodlands, when their only source of warmth is fires fuelled by wood from trees they cut down?
- Use clear, vivid language. Spoken language differs from written language. Language meant to be heard is personal and direct and must be easily understood.
- Use the active voice rather than passive voice. For example, say, 'We all know that ...' instead of 'It is a known fact that ...'
- Address the audience as 'you'.
- Use familiar words, short sentences and concrete examples.
- If you have to use any technical terms, explain them to the audience.
- Avoid colloquialisms and slang.
- Involve the audience by pausing for comments or questions and, if you think people in the audience have relevant information to offer, ask for their opinion.
- Use visual aids to help clarify ideas and stimulate interest. (We'll discuss visual aids in more detail later in this chapter.)

Activity 10.9

Write down the main points for the talk you chose in Activity 10.4. Now fill in the information you will need to discuss under each main point.

Teaching Note

Activity 10.9 aims to help you organise the body of your talk. Does your talk make logical sense or is it just a couple of fragmented ideas put together? It is important that you organise the talk so that the audience can follow it with a clear mental picture. A good test to determine if your outline will work is to actually map it out. Are you able to link everything to the map?



10.3.4 The conclusion

The conclusion and the introduction should complement one another. At the end of your talk, the

to finish so that they listen actively. Use words such as 'in conclusion' or 'to sum it all up'. Give your audience a reason for remembering what you have said. For example:

In the past 15 minutes, you've heard three reasons why we might want to change our medical aid scheme. The first two reasons are that we will save both money and time, and the third reason is that our employees will see us as more concerned with their welfare.

The goals you should strive for in the conclusion are to:

- reinforce the central idea;
- remind the audience members why the information is important to them;
- motivate them to think or act on the ideas you have suggested;
- end on a positive note.

Try to leave your audience with a final impression by using the same techniques as in the introduction – a quotation, rhetorical question or startling statement. To end a persuasive speech, you should ask your audience to do something – to act on your recommendations, as changing to a new medical aid scheme or donating money for bursaries for underprivileged students who want to study Accounting. If you want people to take action, explain who is to what and give a target date for completion of the task.

Activity 10.10

Write down a conclusion for your speech. Remember that you have one minute for the conclusion.

In a court case, the advocate needs to convince the judge to come to a particular logical conclusion – based on the evidence provided and the way the evidence is argued. Your audience will be the judges of your talk. Will you be able to convince them that your conclusion is logical and valid? Your conclusion should leave a lasting impression – even if people don't remember the details of your argument. Activity 10.10 aims to help you achieve this.

10.3.5 Preparing notes

Have you noticed that many speakers refer to note cards as they talk? You can use note cards as a memory aid for your talk. They usually consist of numbered points and key words to remind the speaker of what to say and in what order to present the material.

Effective notes are often also the best preparation against 'speaker's nerves'. This technique enables you to look at the audience and make a carefully planned talk seem spontaneous and natural. If you have followed the 'map' we've provided thus far, you will in fact have developed

Tips for using note cards

- You can buy note cards in a stationery shop or use small squares of paper.
- Use large enough script/type to enable you to read the notes at a glance.
- Number the cards in sequence.
- Use only one side for writing.
- Use a separate card for each main point and number each main point. If you add subheadings, number these as well. Then if you accidentally drop your note cards, you'll be able to sort them out again very quickly.
- Add essential facts, figures or examples under each heading.
- Use a contrasting colour pen to highlight or underline key phrases to remind you of any important points you want to make.
- Indicate in your notes where you'll use your visual aids.
- Write out the introduction and conclusion in full – you may be nervous when you begin and if you read the first two or three sentences, you will gain confidence. At the end of your speech, it is acceptable to read a brief conclusion so that you don't forget any important points.

Activity 10.11

Write note cards for your talk.

Teaching Note

As with many other things, preparation is the key to success. Activity 10.11 aims to help you prepare your notes effectively. Most experienced and well-known speakers, after many years of public speaking, still spend much more time on the preparation of a speech than the time they take to present it.

10.4 Preparing visuals for presentations

The use of visuals or graphics to illustrate the main points of a talk:

- helps to attract and hold audience attention;
- assists the audience to absorb and retain information;
- clarifies abstract ideas;
- offers guidelines to keep both speaker and audience focussed on the topic;
- helps the speaker to appear prepared and professional.

Activity 10.12

Teaching Note

How long is the list you made in Activity 10.12? Were you creative? Only the limits of your own creativity can limit your use of visual aids in talks. On 12 October 1960, during a plenary meeting of the General Assembly of the United Nations, Nikita Khrushchev, the leader of the USSR at the time, was so infuriated that he famously banged his shoe on the table in response to a speech! We do not encourage you to go this far – but there are many ways in which you can use visual aids to enhance the message you want to convey.

We simply do not have enough space here to discuss the advantages and disadvantages of various visual aids. Consult any good book on public speaking if you're interested in finding out about creating visual material for talks is much easier than it used to be, thanks to popular computer software such as Microsoft PowerPoint. Most electronic presentation software packages today are designed for multimedia presentations that incorporate pictures, sound, video and animation. Have you attended such a presentation? If so, you'll know how much interest visual add to a talk. If not, try to attend a multimedia presentation in your organisation.

Before you decide on which visual aids to use, you'll need to consider the purpose, the cost, the time available for the talk, the venue, the audience, and the situation. Never use visuals to show how clever you are. Visuals must always serve a specific purpose: they should enhance your talk by highlighting, summarising and illustrating ideas. Remember that visuals do not *replace* verbal information: they *complement* and *support* it. It is you, the speaker, who puts the message across.

An effective visual aid can be very simple, for example a photograph. Imagine that, as part of the social responsibility contribution most large organisations today make, your organisation wishes to encourage people to sponsor starving children in war-torn countries. Can you think of a better way to encourage people to donate money than to show them photographs of the children? In general, keep the following tips in mind:

Tips for using visuals

- Keep visuals as simple as possible.
- Visuals should illustrate the point clearly.
- Visuals should be clear and intelligible.
- Keep the number of points on each visual to no more than five.
- Decide on the best time in the presentation to show the visual.
- Everybody in the audience must be able to see the visuals clearly.
- Do not speak to the visual. Face the audience in order to be audible and maintain audience contact.
- Give the listeners a chance to look at or read the visual before you carry on talking – people can't read the visual *and* listen to you at the same time.
- Make sure the visuals are in view only when you are using them.
- Provide handouts of visuals so that people do not spend their time making notes rather than listening.

- Make sure that the apparatus is in working order.
- Avoid gimmicks in computer presentations. You are not there to show off your computer skills! You aim to aid the audience's comprehension, not distract audience members (see Rensburg & Bredenkamp 1991).

10.4.1 Special considerations for accounting material

When you present financial information, you'll need to use slides or overhead transparencies to show information that includes numbers, tables and charts. Bear in mind a number of special considerations:

- **Make sure your numbers are consistent.** It is likely that you'll revise your talks several times before presenting the final version. If you change numbers during the revision, make sure that you locate all the places where they appear; otherwise you will end up with conflicting numbers during the presentation. It is very embarrassing to say, for example, 50% in one part of your talk and 60% in another part, when you're referring to the same issue.
- **Make sure your numbers add up.** If your presentation includes a statement such as 'Sales are expected to grow 20% from their 2009 level of R7 million, reaching R8.4 million in 2010,' make sure that $R7\ 000\ 000 \times 1.20$ does in fact equal R8 400 000.
- **Make sure the audience can read the figures in your charts.** If your figures are too small because you have tried to cram too much information onto one slide, you'll simply frustrate your audience and waste your time. If you use graphs or other similar visuals, these should be legible for the whole audience – if they're not, audience members will be distracted by trying to read and not be able to listen to what you have to say.
- **Use computer-assisted presentations whenever possible.** Examples are Microsoft PowerPoint and similar kinds of aid. The size of the type should be big enough to be readable to the audience (at least 36 points – and not more than 5 words per line).

Activity 10.13

What sort of visual material would you use for the talk you have chosen?

Teaching Note

Being creative with visual material can be an effective way to enhance the message, but it can become a distraction. Activity 10.13 aims to enable you to think carefully about appropriate visuals. It may be a good idea to show your visuals to someone else before integrating them into your preparation.

10.5 Rehearsing and delivering the talk

Even if your talk is well researched, it won't be effective unless you present it with confidence.

the more confident you'll feel. Then, when you talk in front of an audience, you'll come across as knowledgeable and convincing. Think about well-known public speakers to whom you have listened, either live or on television. Former President Nelson Mandela, for example, is regarded as one of the most influential public speakers in South Africa. How does he use language, verbal and nonverbal communication? When does he read his speeches from a manuscript and when does he speak without notes? Observe a talk-show host like Oprah Winfrey, a religious figure such as Archbishop Desmond Tutu, or the US president, Barack Obama. From them you can learn more about effective delivery.

Activity 10.14

Think about the advantages of rehearsing your talk. List them.

Teaching Note

Look at in the Answers chapter to see what we suggest regarding Activity 10.14. Have we convinced you of the need to practise your speech?

The box below lists some strategies you should note.

Strategies for rehearsing your talk

- Practise the talk out loud, preferably in front of a mirror.
- Pay attention to your voice, posture, gestures and other nonverbal behaviour.
- Time the presentation and make any necessary adjustments.
- Practise using your visual aids and any equipment you'll need during the presentation, for example equipment for a PowerPoint presentation.
- If possible, practise in the room where you'll be giving the presentation.
- Practise in front of family or friends and take note of their feedback about the content and delivery of your presentation. They may be able to point out any distracting mannerisms you have or areas where a point is not clear.

10.5.1 Nonverbal behaviour

Be aware of how nonverbal messages such as body movement, gestures, posture and appearance convey meaning during the talk. This awareness helps you to:

- appear relaxed and natural;
- measure the audience's reactions.

Regarding nonverbal behaviour, a good speaker does the following:

- looks directly at the audience;

Gestures and other body movements help you to appear more natural, provided they are not overdone and do not distract attention from the talk. As we've discussed before, clothing and personal appearance also influence the audience's initial impression. Try to look your best regarding clothes and personal grooming, but at the same time also try to meet the norms for the occasion. Remember that dress codes vary from culture to culture and organisation to organisation. Some business firms, for example, still insist that their male staff wear jackets and ties; others are happy with more casual attire. Your audience analysis should help you decide what is appropriate.

Always be sensitive to nonverbal cues from the audience. If your listeners show signs of restlessness, for instance, perhaps they already understand some of the points you are explaining in detail. In this case you should consider deviating from your planned presentation and speeding up. The need to be adaptable is another good reason for not reading from a script or memorising your presentation.

10.5.2 Using your voice

Effective talks require more than appropriate word selection. Your voice should be clear and the enunciation correct and distinct. Pronunciation is the ability to say a whole word in a way that is accepted as correct. Practise pronunciation, emphasising certain words. Articulation is the ability to say the individual sounds or letters in a word correctly. Poor articulation and pronunciation aggravate listeners because they send unclear messages that take time and effort to interpret. Also practise changing the pace and pitch of your voice (the highness or lowness of its tone) to achieve different effects. For example:

- A conversational, relaxed tone of voice creates a pleasant atmosphere for the audience.
- An animated and enthusiastic delivery causes the audience to become more attentive and creates an emotional or persuasive mood.

We all use the occasional 'uh', 'er', 'well', and 'you know' to indicate that we are searching for the right word. These sounds and words we use when we hesitate or are not sure of the right word are known as vocal interferences.

Vocal interferences are part of everyday speech and are also acceptable in public speaking. But such interferences become a problem when they interrupt your listeners' concentration and comprehension.

Pay particular attention to the following:

- the volume or loudness of your voice;
- the rate or speed at which you speak;
- when to introduce pauses;
- the pitch of your voice;
- articulation and correct pronunciation;

Activity 10.15

Practise your talk in front of a mirror. When you are satisfied with your performance, give talk to a member of your family or a friend and ask for some feedback on content, delivery nonverbal behaviour and visuals.

Teaching Note

Preparation is the key to success. In the heat of the moment when you have to deliver the talk, you do not have time to search for words or props – you will need your full capacity for the delivery. Activity 10.15 aims to help you polish your presentation.

10.5.3 Dealing with questions

Decide in advance whether you'll accept audience members' questions during the talk, or whether questions should be kept until the end. You can't know exactly what questions you face, but you know your topic so well by now that you can anticipate some of the question audience members are likely to ask. You can prepare answers in advance. Here are some tips for handling questions:

Tips for handling questions

- Restate or clarify the question to show that you understand.
- Answer exactly what has been asked – don't evade a question.
- Keep your answers simple and don't answer about more than what has been asked.
- When faced with a question to which you don't have an answer, admit this and offer to find the information, or ask for the opinion of someone in the audience.
- Check to make sure that the questioner feels understood. For example, say, 'Did that answer your question?'

Don't allow the question period to continue beyond the time limit of the talk. If two or three people start a discussion among themselves, interrupt as politely as possible and invite them to continue the discussion with you immediately after the presentation. Apart from questions answers, take note of the general feedback from the audience (including nonverbal behaviour and use it to improve your future presentations).

10.5.4 Managing stage fright

A certain amount of nervousness is normal. Even experienced speakers feel some anxiety when facing an audience. Remember that audiences are more interested in learning something from you than in noticing whether your hands are shaking or your knees knocking together. So, throughout the talk, concentrate on your listeners and your message

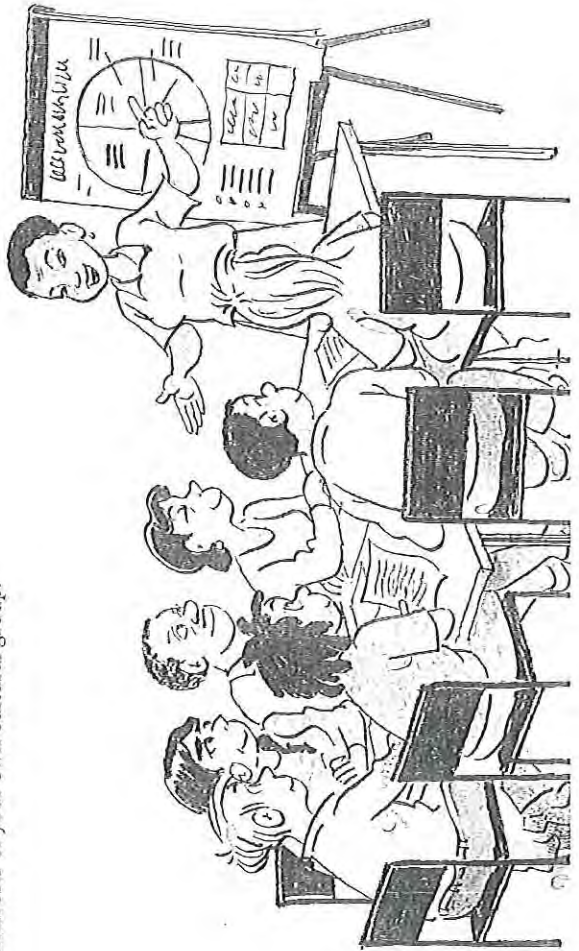
Below are some techniques that can help you to become a more confident speaker.

Techniques for becoming a more confident speaker

- Prepare more material than is necessary. The extra knowledge will increase your confidence, especially during question time.
- Rehearse, rehearse and rehearse again.
- Take a few deep breaths to calm your nerves. Have a few sips of water if your throat is dry, but don't show the audience that you are nervous.
- Be ready. Memorise the first couple of sentences of your introduction so that you begin fluently. Memorise a close that motivates the audience to act. If it helps you to gain confidence, read the introduction and conclusion from your notes.
- Don't panic. If you make a mistake or feel that your audience is not listening, try involving them by asking their opinion or pausing for questions.
- Just before rising, focus on your breathing, not your talk.
- Be positive. Express your enthusiasm and show that you are enjoying the occasion. See yourself as professional, and your audience will too.

10.5.5 Multicultural presentations

South Africa is made up of many different cultural groups. Cultural identity may be based on many aspects: racial or national origin, political or religious beliefs, gender, education or interest groups. If you are aware of how culture can influence behaviour and communication styles, you'll reach a far wider audience than if you limit your presentation to the needs and interests of your own cultural group.



It is, of course, more difficult to get your message across to a multicultural audience, especially if audience members aren't fluent in your language. Consider the following tips:

Tips for multicultural presentations

- Speak slowly and distinctly. Articulate every word carefully or your less-fluent listeners will be lost.
- Repeat key words and phrases so that less-fluent listeners can pick up the message more easily.
- Aim for clarity. Keep your sentence structure simple and avoid using slang and ambiguous words.
- Communicate with body language. Eye contact and gestures go a long way towards helping comprehension.
- Avoid racist jokes, descriptions and words.
- When communicating with people from Asian and Middle Eastern cultures, be more formal and keep away from personal topics.
- Use visual aids to support your messages. Create handouts, flipcharts or slides for your presentation. If possible, write the captions both in English and your audience's home language. Convert financial figures into local currency and present financial information in the form of graphs or pie charts (see Thill & Bovée 2002; Angell 2004).

10.5.6 Monroe's motivated sequence

In Section 10.2.1 we mentioned that we'd give you a specific outline for the structure of a *persuasive talk*, because you're likely to have to give this kind of talk often. Persuasive speech are the most difficult of all. Even experienced speakers do not always succeed in persuading the audience to think or act as they would like.

In a *persuasive talk*, your goal is usually to establish a need and then show how the need be met, or to describe a problem and then offer a solution. In the 1930s, Alan Monroe developed a talk structure that is still used for this type of talk.

Monroe's motivated sequence consists of five steps designed to persuade listeners to adopt a point of view and then motivate them to take the desired action. The five steps are as follows:

1. **Attention.** The speaker creates interest by drawing attention to the problem or topic, for example by beginning the speech with a startling statement.
2. **Need.** The speaker describes the problem, using appropriate supporting materials, and then relates the problem to the audience's needs or interests.
3. **Satisfaction.** The speaker presents a solution to alleviate the problem and satisfy the audience's needs or interests.
4. **Visualisation.** The speaker asks the audience members to imagine what will happen if they act on the solution, or if they fail to do so. In this step, the speaker often appeals to

5. **Action.** The speaker indicates what kind of action is necessary to bring about the desired change. The speaker ends with a strong call to action by the audience.

Let's consider an example of Monroe's motivated sequence. This example illustrates the use of this sequence in a talk made by an articulated clerk to colleagues who have been invited to a lunch-time discussion.

Topic: A well-equipped gym and showers for the use of all employees

Purpose: At the end of my talk I want management to agree to install modern gym equipment and showers for the use of all employees (persuasive speech).

Main points:

1. **Attention:** Why are so many articulated clerks overweight and often lethargic in the afternoons?
2. **Need:** We need to switch off from business matters for a short while every day.
3. **Satisfaction:** The way to solve this problem is to exercise our bodies as well as our minds.
4. **Visualisation:** We will still get all the work done but the output will be more efficient. At present, some of the work done in the afternoons needs to be revised the next morning.
5. **Action:** I have drafted a letter to management outlining our concerns. I strongly urge all of you to sign it.

Activity 10.16

Choose a topic for a talk and use the outline provided below to structure a persuasive talk of two to three minutes using Monroe's motivated sequence. Remember to make it clear to your listeners exactly what you want them to do and why they should do it.

Topic of the talk:

Purpose of the talk:

Main points of the talk:

1. **Attention:**
2. **Need:**
3. **Satisfaction:**
4. **Visualisation:**
5. **Action:**

Teaching Note

Activity 10.16 will allow you to practise your skills – and practice makes perfect. You

10.6 Evaluating talks

One of the most effective ways of learning what makes a good talk is to evaluate your own or other people's presentations. Evaluation does not mean looking only for the weak points in a talk; it means looking for the positive aspects as well. Through evaluation, you'll get an idea what works and what does not work in a talk. You should be able to apply what you learn from your evaluation of other people's talks to improving your own presentations.

The following summarises five general principles by which business presentations are usually judged:

1. What kind of speech was expected? Was the speech meant to inform, to instruct or to persuade the audience?
2. Did the speaker understand the needs of the audience?
3. Was the talk organised in a logical way so that the audience could follow the argument easily?
4. What sort of impression did the speaker make? Was he or she well informed and well prepared?
5. Had the speaker thought about the delivery of the talk? Was the language clear, and did speakers make use of nonverbal communication, including use of the voice (paralanguage)?

Activity 10.17

Next time you attend a talk at your place of work or somewhere else, use the evaluation structure we have outlined above to assess the talk.

Teaching Note

Activity 10.17 aims to help you look critically and analytically at other presentations, so you can learn from others' mistakes and strengths. Doing this will sensitise you to the pitfalls of presentation and this awareness will assist you in avoiding them.

10.7 Summary

In this chapter we discussed a structure for the preparation of oral presentations and why it is important for accountants to be able to talk in public. We hope that the information we've provided will stand you in good stead for your work in an organisation and will contribute to furthering your career in the business world.

Chapter 1: Introduction to communication

Activity 1.1

There are no right or wrong answers. The idea of this exercise is to allow you to think about the different issues that come out of the scenario, to help you understand that communication and common understanding do not happen by themselves. Consider the different issues listed and discuss them with a friend. You'll need some of these insights to complete further activities.

Activity 1.2

1. This activity should have provided you with some interesting answers and active discussion.
2. All the examples are acts of communication because any signal that you receive or send contains a message, whether it is the spoken word or a green light or movements of your body.
3. People communicate for all these reasons. Your discussion will throw up many others.

Activity 1.3

Each student will provide a different answer to this question.

Activity 1.4

Most definitions define communication very simply as sending and receiving messages, or as the transmission of information from one person or group to another.

Activity 1.5

1. This activity should have provided you with some interesting answers and active discussion.
2. We think it is an improvement on the first model because it:
 - depicts communication as an interactive (two-way) process – communicator and recipient both participate in the transaction;
 - makes provision for feedback;
 - shows that noise can interfere with the transmission or reception of the message;
 - suggests that even if a message is transmitted and received clearly and accurately, its meaning may still be misunderstood.
3. A castaway on a lonely island will write a message and put it in a bottle without any certainty that it will be picked up or that any feedback will result. However, a message on the wall of a Facebook user will be read and will activate responses from 'friends'. These responses can range from personal phone calls or visits to public feedback on the wall. The message will be interpreted by different receivers who are influenced by all variables. Their feedback will indicate if the message was received as intended and can be followed up in order to clarify any misunderstandings.

Activity 1.6

This activity was designed to make you think. Each student will provide a different answer.

Activity 1.7

Each student will provide a different answer. The indicator that was most likely to have told you clearly that the message was misunderstood was that your request was not carried out. The ways you could try to get feedback are discussed in section 1.3.5 of this chapter.

Activity 1.13

1. There is no definitive answer to this question. Barriers to communication that could occur include:
 - psychological barriers, e.g. employees thinking that they are being treated unfairly;
 - semantic barriers, e.g. senior management conveying information as an order rather than as the time to explain the change;
 - status barriers, e.g. lower level staff feeling that management is taking advantage of them.
2. In this situation we would suggest that management takes the time and effort to prepare a short talk explaining in detail why the changes are taking place and emphasising that both lower-level employees and senior management are affected.

Activity 1.14

The interference you mention could have been caused by physical, physiological, psychological, semantic or status barriers. Each student will provide a different answer to the second part of this activity.

Activity 1.15

We provide one example of each type of message. You should have provided two. Each student will provide different examples for this activity.

1. **College or university.** Message from the principal to heads of departments informing them that a special meeting will take place the following day. This message travels downwards via a formal channel (e.g. a memo).
2. **Family.** Parent telling the rest of the family that dinner will be an hour later than usual because she is going to meet some friends for cocktails. This is a horizontal or lateral message via an informal channel (the voice).
3. **Club or church.** A request for donations for the needy. This is a formal message that could be sent via different channels, such as a printed circular or spoken words.
4. **Organisation where you work.** A timetable for staff members who have to be on duty after hours. This is a formal message and would require a formal channel, for example email or print.

Activity 1.16

Each student will provide different examples for this activity – there are no right or wrong answers. However, it is important that you think about virtual relationships and their implications.

Activity 1.17

1. All the examples in this activity are unethical. For example, you might think that telling your friend about the merger can do no harm, but this is exactly how rumours start – and recall how much bad the grapevine can do. The same applies to stealing time – rather talk to your employer about the problem. You should be able to see for yourself why the other examples are also unethical.
2. You could have found some information in section 1.4.7 on ethical behaviour and added your own ideas in order to answer the question fully. Remember this activity when you are an articulated clerk.

Activity 1.18

1. This activity should have taken some time to do. At the end of it you should have a summary of the most important information in this chapter.
2. We hope that what you learn from the person in a management or recruitment position includes a note of what you have learnt in this chapter. Take note of any material that we have not dealt with and write it into your notes.

Chapter 2: The reading process

Activity 2.1

If you took more than 90 seconds (1½ minutes) to read the quotations, you need to work on improving your reading speed. You can improve your speed by practising – simply read more every day. In addition, try not to read every single word – don't 'read aloud' in your mind. When reading at speed, it's natural to skim over certain words.

Activity 2.2

You had to fill in the missing letters, making sure that you spelt the words correctly. This exercise tested your vocabulary and your ability to recognise words. All the words in this exercise were drawn from the internationally accepted university word list: a list of words that university students must learn to recognise and use.

If you did badly in this exercise, you should try to read more in order to increase your vocabulary. You can also do an internet search with the keywords 'university word list' so that you can download the list for your own personal study.

1. The debit card is an alternative to the credit card for people who don't have credit cards.
2. Many of the higher-paying career opportunities in accounting require a BA or advanced degree.
3. The summary below is based on information extracted from the last six years' published audited financial statements.
4. He measured the room in order to get a sense of the dimensions he would be working with.
5. According to Martin's iron hypothesis, seeding the ocean surface with iron should make microscopic marine organisms like diatoms multiply dramatically, which might in turn cool the planet.
6. What will be the equivalent of \$100 in today's money in 10 years' time if inflation is at 2%?
7. If you are applying for compensation for financial loss, you will need to complete a separate form for this.
8. Information on the financial impact of the Spanish flu pandemic – how it affected the world's economies – is limited.
9. The most commonly used accounting tools are the two methods known as cash and accrual.
10. Potential cash flow is a projection of sales for the coming year.

Activity 2.3

In this activity, you were asked to use context to help you define the meaning of the underlined words. Your answers will not be worded in exactly the same way as the answers supplied below. Check to see that you got the basic meaning correct:

1. A contingency is a future possibility or eventuality, usually a negative event such as an accident, bad weather or breakage.
2. The word 'adverse' means unfavourable, negative or hostile.
3. A bequest is personal property (money or property) left by a deceased person in his or her will to a specifically named person or institution.
4. The word 'defer' means to put off to a later date.
5. The word 'depreciate' means to go down or diminish in value.

Activity 2.4

In this activity, you were asked to choose the correct word. You should have all of these correct!

1. The cat won't eat its food. (Remember that it's = it is.)
2. Your broker will advise you on investments.
3. You can't prove that he embezzled the money.
4. Because of large-scale fraud, investors will lose millions.

Activity 2.5

In this activity, you were asked to choose the word (or words) with the appropriate connotation. The more than one correct option in each case: An auditor notices irregularities in his company's books. suspects that the company is defrauding shareholders. When the auditor reports these irregularities, the authorities, people who disapprove of his action will call him a rat or tattle-tale. People who app his action are more likely to call him a whistleblower, informant or concerned employee.

Activity 2.6

Here you needed to identify the sentences as statements (S), directives (D), questions (Q) or exclamatic plain stupidity. (S)

1. Newspapers are stuffed with stories about the consequences of man's greed, cruelty and someti Bahl! (E)
2. Take the team developing software for the Karoo Array Telescope, a prototype for the world's big telescope, the SKA radio telescope. (D)
3. They are developing software that has boggled the minds of the world's best software developer Idealist! (E)
4. Hmm, try telling the people who make up this world – the engineers; the researchers; the scien the computer programmers; the entrepreneurs – that they are idealists. (D)

Activity 2.7

Here you needed to identify the function of the underlined linking words or phrases:

1. It's not a pretty picture, but it's our world. (to contrast)
2. And about environmental degradation, storms, fires and diseases like multiple drug-resistant tuberculosis. (to introduce an example)
3. There is, however, another side to that picture – it's a world filled with promise, opportunity and creativity. (to contrast)
4. They are the doers and problem solvers. (to add something)
5. They are the ones testing their own limits as well as the limits of what was previously known. (t something)
6. Take the team developing software for the Karoo Array Telescope, a prototype for the world's big telescope, the SKA radio telescope. (to introduce an example)
7. This is why I love reporting on innovation, because it's a study of human progress. (to show a ca or effect)
8. George Bernard Shaw observed that the reasonable person adapts to the conditions that surround him, whereas the unreasonable person tries to adapt surrounding conditions to himself. (to contr

Activity 2.8

In this amusing reading activity, you saw how radically punctuation alters meaning. Punctuation is n just for nerds. If the subject interests you, try to locate a copy of Lynne Truss's book *Eats, Shoots & Lec* The book derives its title from the following punctuation joke:

A panda walks into a café. He orders a sandwich, eats it, then draws a gun and fires two shots in the air 'Why?' asks the confused waiter, as the panda makes towards the exit. The panda produces a badly punctuated wildlife manual and tosses it over his shoulder.

'I'm a panda,' he says at the door. 'Look it up.'

The waiter turns to the relevant entry and, sure enough, finds an explanation.

'Panda. Large black-and-white bear-like mammal, native to China. Eats, shoots and leaves.'

Activity 2.9

The correct prediction was c: 'Ten steps that are taken in sequence by an accountant'.

Activity 2.10

The main idea in Chapter 1 paragraph 1.3.2 is that the recipient, through feedback, is an active participant in the communication process. You'll notice that every sentence in the paragraph in some way or other relates back to this main idea. The shrug of the shoulders, gestures etc. are all examples of feedback.

Activity 2.11

Were you able to interact with this text? One of the prompts asked whether you agreed or disagreed with the given text. It is most important that you arrived at your answer through interactive reading. For example, the writer believes that people should be generous with money in order to make money. Did you agree? Perhaps you asked the question, 'How does this writer define "generosity"?'.

Did you agree or disagree with the idea that in order to make money you need to give money away? Personally, I wonder whether friends and colleagues notice our generosity – they just accept the free lunch as if it were their due. If you're too generous people may see you as a 'soft touch', and they may exploit you. You certainly can't rely on the idea that you will be repaid for your generosity. Your own experience of generosity and meanness was important here. So was your own experience of the human personality – the people you know.

As long as you asked questions and thought or wondered as you read this text, then you were reading interactively.

Chapter 3: English grammar toolkit

Activity 3.1

Use your dictionary to supply the correct plural form for the following words. Indicate whether the dictionary allows alternative plural forms:

1. appendix (*pl.* appendices; *appendixes*)
2. bureau (*pl.* bureaux or *bureaus*)
3. memorandum (*pl.* memoranda or *memorandums*)
4. parenthesis (*pl.* parentheses)
5. photo (*pl.* photos)
6. son-in-law (*pl.* sons-in-law)
7. tomato (*pl.* tomatoes)

Activity 3.2

1. Gold and platinum are trading at very similar prices. (Two singular nouns joined by 'and' take a plural verb.)
2. Make sure that sherry or juice is offered to guests on arrival. (Use a singular verb when two singular nouns are separated by 'or'. But see what happens when a plural noun is involved: *Make sure that chocolates or shortbread are offered to guests on arrival.*)
3. One of the main tasks of an accountant is measuring profits or net income. (The subject is 'one' – don't be misled by the plural noun in the intervening phrase.)
4. The CEO, as well as the company's legal counsel, has tendered his resignation. (The subject is singular – CEO. But see what happens if the two phrases are joined by 'and': *The CEO and the company's legal counsel have tendered their resignations.*)
5. Each of these products is quality tested. ('Each' is always singular.)
6. None of the financial experts knows what to do either. ('None' is always singular because it stands for 'not one'. But confusion is understandable since the phrase could be replaced by 'They'. This is a rule

Activity 3.3

1. Lebo and I are going to study together.
2. After lunch, John is going to teach Mandla and me how to do archery.

Activity 3.4

After I'd enjoyed my dinner, the waitress brought the bill.

We were driving at over 100km/h when we suddenly saw a bull in the middle of the road ahead of the man couldn't keep his eyes off his date, who was wearing a revealing dress.

The nurse tended to the injured schoolboy who was covered in bruises. I was able to buy the house cheaply since it was broken and dilapidated.

Activity 3.5

Compound words beginning with 'tax': tax avoidance, tax-deductible, tax evasion, tax-free, tax have return, tax shelter, tax year.

Activity 3.6

1. War affects trade in various ways.
2. This medication may affect your ability to concentrate.
3. Mike will discuss the effect of the global recession on investment.
4. A study of the effect of financial education in the workplace showed that low-income earners more if they had attended a seminar on retirement planning.

Activity 3.7

Choose the correct word from the options offered in brackets:

1. Formerly financial director of an international motor racing team and a self-employed business consultant in London, Martin is responsible for the club's fundraising initiatives.
2. She wanted to know if she was eligible for a tax exemption.
3. The court found that the term 'investment counsellors' was ambiguous.
4. Accountants need to be very discreet about what they say about their clients.
5. Without a disinterested party looking at your numbers, you set yourself up for fraud and other problems.
6. Many of my peers are incredibly rude and uninterested in the lectures.
7. During the normal course of a retailer's business, fewer expenses are involved in acquiring an inventory of goods than in disposing of the goods.
8. Land costs affect the affordability of housing.
9. In short, accounting is booming business in London's commercial and financial sectors, and the salaries are proof of this.
10. No matter how strong or weak your understanding of accounting is, my best advice to you is to very careful, well-organised records.

Activity 3.8

1. There are people in the world so hungry that God cannot appear to them/except in the form of – Mahatma Gandhi (1869–1948)
2. Money is like manure; it's not worth a thing/unless it's spread around/encouraging young thin grow. – Thornton Wilder (1897–1975)
3. If you want to know/what a man is really like,/take notice of how he acts/when he loses money. Simone Weil (1909–1943)

- Telkom may poach Cell C's chief executive Jeffery Hedberg.
- You may not use your university grant to pay for food, clothing or entertainment.

Activity 3.10

- b
- a
- b
- a
- c
- c
- c

Chapter 4: Format

Activity 4.1

- B
- F
- H
- A
- E
- D
- G
- C

Activity 4.2

Make sure you have used the correct format here (From, To, Date, Heading). Remember that your tone can be quite personal. Be direct in identifying the problem:

MEMO

From: Self
To: Self
Date: April 30, 2011

End the spending splurge

After due consideration of your monthly balance sheet and cash flows, I can sum up both the problem and the solution in three words: End the spend. I have noted with dismay your cell phone bills, entertainment expenses and retail accounts. Current spending on unnecessary leisure pursuits, 'fun' and personal adornment must cease with immediate effect.

I also note a worrying trend of counting your chickens before they hatch. By the time monies owed to you do arrive in your account, they have already been spent. I therefore suggest the following:

- cut up all store credit cards
- pay credit card in full at month end
- spend more time chasing up unpaid invoices and less time chasing the opposite sex
- find additional sources of income.

Activity 4.3

Standard Operating Procedure

How to make supper

Purpose

The purpose of this SOP is to describe how to make supper.

Scope

This SOP applies to all members of this household.

Definition

Washing up – the sacrificial act of placing your hands in soapy water in order to scrape grease and grime off dishes.

Packing away – the art of returning objects and utensils to their appointed shelves.

Affected Departments

Hungry people

Procedure

- Shop for ingredients, adhering to the family budget, considering family preferences and dietary requirements.
- Carry shopping home.
- Calculate cooking time needed.
- Prepare ingredients according to recipe.
- Do not allow non-supper makers to eat your ingredients. Discourage them from making negative comments on the menu.
- Place oven timer on if necessary.
- Lay table, sourcing favourite condiments.
- Call family to supper table and dish up.
- Maintain pleasant conversation.
- Clear table, wash up and pack away.

Activity 4.4

Check that you have distinguished correctly between findings and conclusions and between conclusion and recommendations.

Methodology	Findings	Conclusions	Recommendation
Observe and reflect on my study habits	On two occasions, I intended to study but did not because a phone call or family matter intervened. Woke up early one morning and managed to get a lot of studying done while family was still asleep. Started writing assignment two days before due date. Do not have a study timetable.	Problems of discipline, organisation. Need peace and quiet in order to study.	<ul style="list-style-type: none"> Draw up study timetable Start assignments one month before due date Set alarm early to start study/in

Chapter 5: The writing process

Activity 5.1

Task words are in **bold type**. Keywords and specific instructions are underlined:

Assume that Africa Pipeline (Pty) Ltd has entered into a five year term loan agreement with WP Bank Ltd. Discuss, with reasons, how this may impact on the discount rate(s) or weighted average cost of capital.

Activity 5.2

Sample answer:

The unique aspect of your problem lies in the word 'exposure'. Moving to a shopping mall will entail overheads and expenses for you (childcare costs, rental costs, security issues). I believe that there are other, less costly ways of gaining exposure for your product. I would suggest allocating a small budget for the design and distribution of advertising flyers as well as for developing a presence on the Web.

Activity 5.3

Check your paragraph and make sure that you state what course of study you chose. You should have at least two sentences which explain your choice in terms of its advantages (for example career opportunities or financial reward).

Activity 5.4

Landlocked countries which are rich in oil or which need oil may benefit from an oil pipeline. The pipeline usually has to cover thousands of kilometres. Systems need to be in place to check for leaks and ruptures. These may be caused by terrorist organisations which recognise the strategic value of the pipeline. Leaks can also be the result of corrosion or human error. Leaks result in expensive loss of product, environmental clean-up costs, and fines by regulatory bodies. In developing countries where the local population is extremely poor, product theft is a problem. Service interruptions can be costly to the company. The oil industry presents severe workplace stress for its employees. Accidents can lead to costly compensation claims for injury and death. Accidents also lead to loss of investor confidence and a fall in share price.

Activity 5.5

Whether you are analysing a relationship or analysing a set of financial figures, you are using the same mental skill. That is, you scrutinise something very closely and critically. You break it up into smaller parts. You acknowledge both the good and the bad. You consider the best way forward.

Activity 5.6

You may have defined and described the circular flow of income and spending in the following way: The circular flow of income and spending is an economic model which describes the interdependent relationship between producers (firms, factories, etc.) and consumers (for example households). Money flows through the economy in a circular way. Total income (from wages, for example) is spent on goods and services. These sales in turn make salaries and wages possible. Equilibrium occurs when leakages (for example consumer saving) equal injections (for example fixed investment). If leakages are greater than injections and the circular flow shrinks, then there is a recession.

Activity 5.7

In this activity, you can see how simple it is to name and list. If you are asked to name or list, do not add any extra information: the instruction means what it says.

Activity 5.8

Keywords and main ideas have been underlined:

A nonprofit organisation often sets money aside for a specific purpose so that not all the cash is spent on expenses of a general nature. Special funds are established for these purposes and they are usually accounted for separately from the accumulated funds. Donations can then be made to these funds or a special fund can be established for a conditional donation or legacy. A separate investment account is usually opened for each special fund in which the capital is denominated. Such donations and income

and should, as a general rule, not be included in the income and expenditure statement. Likewise, the applicable expenses should also be reflected through the fund account and not through the income expenditure account.

Summary: When nonprofit organisations set up special funds for specific purposes, these funds (income and expenditure) are accounted for separately.

Activity 5.9

How did you find this activity? Brainstorming is useful because it forces you to apply all your mental energy to one problem in one quick burst of activity.

Activity 5.10

The topic sentences have been matched to the paragraph grid:

1.	Causes of global rise in food prices	Many factors have been blamed for soaring world food prices.
2.	Actual % increases experienced by world's poor	The world's poor are facing food price increases of c 50%.
3.	Specific cause: Speculation	Historically, speculation in food prices has led to inflation.
4.	Specific cause: Supply and demand	Worldwide, demand for grain is outstripping supply.
5.	Specific cause: Growing wealth of India and China	The growing wealth of populous countries such as China and India has led to a massive increase in demand for food, especially meat.
6.	Causes combine and create hyperinflation	Export curbs, combined with the development of biofuels, and increased demand for food, have all combined to create hyperinflation.
7.	Solutions	Analysts argue that by lifting export restrictions and increasing supply, food prices can be brought back in equilibrium.

Activity 5.11

The following is an introduction because it clearly states the topic and indicates what is to come: The importance of business communication to Accounting graduates cannot be underestimated. Today's accountant spends more time consulting with people and less time gathering and recording information than in the past. This article will look at the specific communication skills called for by employers of Accounting graduates.

The following is a conclusion because it refers to what has been said earlier and looks to the future making recommendations:

For all of these reasons, practice in both written and interpersonal communication skills should be an integral part of every Accounting degree. The accountants of the future will be persuasive communicators whose strategic decision-making abilities will find expression in fluent and concise documents and presentations. Let's start training them now.

Activity 5.12

Your editing will not be exactly the same as the following examples. However, you should have adhered to the basic principle of cutting out repetition and self-evident truths:

1. She's a teenager.
2. Most people want to connect with one another. We are drawn to communication because that's how we explain ourselves to others.
3. I'm always on the lookout for collector's items.

Activity 5.13

Your rewritten paragraph will be unique, but here are some examples:

Theirs was a New York love, as troubled as a taxi ride. Like the city, their passion was permanently alight. Leopold looked up at the arrow piercing the inflatable boat. He let out a dismayed shriek.

Activity 5.14

Corrections are printed in bold:

You will choose your stockbroker in much the same way as you **[delete comma]** choose a good lawyer, doctor, estate agent, or other **professional**. Seek advice, solicit opinions, ask for references, and then make up your own mind according to what kind of investor you plan to be. Some stockbrokers define a 'small investor' as one **with** less than R1-million to invest; others welcome the minnows as well as the whales. Some focus on specific sectors **[delete apostrophe]** of the market, such as mining; others spread their interests and options across the range. Some offer in-depth research and consultation for a higher brokerage fee; **others** offer discount rates for snappy advice and instant dealing.

Chapter 6: Persuasive writing

Activity 6.1

The following exam questions require reasoning, argument or opinion:

2. Indicate, with supporting reasons, the appropriate date of acquisition of Diverso (Pty) Ltd by Multivest Ltd.
3. Based on the variances calculated in (a) and other information provided – (i) identify and discuss the key reason(s) for lower than expected profitability of Signs-for-Africa (Pty) Ltd in the 2007 financial year, and (ii) provide positive feedback, if any, and negative feedback, if any, on the performances of the Manufacturing, Procurement and Sales divisions.
4. Discuss, with reasons, the appropriateness of the recognition and measurement of the convertible debentures issued on 1 July 2007 by Manufactura Holdings Ltd as proposed by its financial director. Should you consider the proposed treatment inappropriate, you should recommend an appropriate alternative.
5. Discuss whether you agree with the directors' opinion that the investment in the unlisted Nyati bonds (see work paper E1) should be classified in the held-to-maturity category in the consolidated annual financial statements of Phoenix Ltd for the year ended 31 December 2006. Recommend alternative classification options.
6. Critically discuss whether or not it is in the best interests of PreFab (Pty) Ltd to have a transfer pricing arrangement whereby the Rental division acquires prefabricated units from the Manufacturing division at the same price that units are sold to external customers.
8. Assuming that you were tasked to perform an earnings-based valuation of PreFab (Pty) Ltd based on the profits achieved in the 2007 financial year – (i) state, with reasons, what adjustments, if any, you would make to the reported profit after tax for the effects of the transfer pricing arrangement between the Manufacturing and Rental divisions; (ii) state, with reasons, what other adjustments you make to the reported 2007 profit after tax in order to derive a sustainable earnings figure for the purposes of your

Activity 6.2

The most important thing here was that you put forward an opinion. If you are asked to argue for or against something, then you must make a decision about which side you're on. Once you've made that decision, back it with strong, logical reasons.

Check your essay for organisation. Is it divided into paragraphs? Do you have a clear introduction and conclusion?

The following table gives some idea of points that could be raised to support the two different sides of the argument. Each point could be developed into a separate paragraph:

Companies should focus on cash in the case of an economic downturn	Companies should extend their market share in case of an economic downturn
<ul style="list-style-type: none">• Cut down on marketing expenses as they are nonessential spending.• Cut down on staff: you can't afford salaries in a crisis.• Insist on cash until the economy recovers.• Don't buy companies or shares: their prices may drop further.	<ul style="list-style-type: none">• Spend on marketing so that when the economy turns, you are ready.• Take on talent that is being axed by firms under stress.• Extend credit until the economy recovers.• Buy companies and shares while they are cheap.

Activity 6.3

Your answer to this question should contain three paragraphs. In paragraph 1, you should have identified the problem or failure. Your final paragraph should have given a strong indication of 'your true worth and potential'. There are different ways in which you could argue your case. You could have offered an explanation for your misfortune which clearly places the blame on someone or something else, or you could have accepted responsibility but pointed out how you've grown since then.

Activity 6.4

In this activity, you edited many problematic sentences. Your answers may have been slightly different. This is normal with editing.

1. a. They should stop being concerned about irrelevant things like nuclear power.
b. I couldn't finish my essay; I finally gave up.
c. Soon I started work for KPMG: first as clerk, later as an accountant.
d. After school, we children would work in the fields, scaring the birds.
2. a. Redi told Luanne that she (Redi) had made a mistake.
or
Redi told Luanne that she (Luanne) had made a mistake.
b. At the first meeting, Zingi's absence raised many problems.
c. Here are some tips from our security staff on protecting your valuables.
d. After we had waited ten minutes, the secretary told us that the CEO was not available.
3. a. I'm so worried about what other people think of me that at times I run the risk of being a rec.
The middle class already finances the country: to tax them further – and reduce their spending power – would be counter-productive.
b. My mother's mother came over from the Netherlands when the war broke out; my mother was born in the Netherlands but grew up here.
d. My biggest weakness as a communicator is that I sometimes start blushing, which leaves my as red as a tomato.
4. a. We as a country can benefit from these students' skills, experience and qualifications.

5. a. Good schools and colleges result in better quality education.
- b. Please read the notes opposite before completing all sections of the form overleaf and sending it to the Council in the envelope provided.

Chapter 7: Nonverbal communication and listening

Activities 7.1 to 7.5

We cannot answer these questions for you. Each student will provide a different answer to these activities.

Activity 7.6

1. What do you understand by the following gestures?
 - a. Someone tapping his or her fingers on the table or desk usually indicates irritation or impatience.
 - b. Someone slapping a friend's back is usually a sign of friendship or a way of saying 'Well done!'
 - c. Someone scratching his or her chin or head is often saying that he or she doesn't understand what you are saying or doesn't agree with you.
2. Each student will provide a different answer to this question.
3. Slouching in the chair at an interview does not create a good impression - the interviewer could think that the prospective employee is generally sloppy and possibly lazy. Jerky body movements could, of course, indicate a physical problem over which the prospective employee has no control, but they could also be an indication of restlessness and inability to control him- or herself.
4. We cannot answer these questions for you. Decide for yourself whether or not you agree with the interpretations.

Activities 7.7 to 7.9

We cannot answer these activities for you. Each student will provide a different answer to these activities.

Activity 7.10

Again, we cannot provide answers to his activity, as each student will provide a different answer. However, many people can, from personal experience, recognise Woolworths employees, for example, from their uniforms.

Activity 7.11

This activity is an exercise in paralanguage - how you say something rather than what you say. Each student will provide a different answer.

Activity 7.12

1. A raised voice is often a sign of anger, aggression or dominance.
2. A low voice can indicate shyness or uncertainty, but it may also be a cultural norm.
3. Each student will provide a different answer.
4. Could you do this?

Activity 7.13

Was Reuben's problem an inability to hear or simply inadequate listening skills? Each student will provide a different answer.

Activity 7.14

'Cultural noise' is the term we use to describe barriers to communication caused when the listener does not pay attention as he or she thinks that the speaker has inferior knowledge because of a foreign accent or because he or she is wearing a particular type of clothing - a sari, for instance.

Activity 7.15

1. If you can talk on the phone and listen actively at the same time, we would like some lessons please. You show that you are listening actively by:
 - **Attending.** Your facial expressions are an indication that you are listening.
 - **Following.** This is the time to offer encouragement by using gestures and paralanguage.
 - **Responding.** Summarising to show that you understand, for example saying, 'I agree with you about needing more switchboard operators. Should we train some of the present staff or add in an accounting journal?'
2. It is not possible to talk on a cell phone and listen actively to the traffic noises and signals around at the same time.

Activity 7.16

We encourage you to do this and other practical activities in this chapter because practice is the only way to learn many skills - so try it out and see what you learn.

Chapter 8: Interpersonal communication in the workplace

Activities 8.1 to 8.5

We cannot provide answers to these activities; nor will you find the answers in this book. They all rely on how you see yourself. Each student will provide different answers.

Activity 8.6

We'll provide one example. Imagine you've been invited to deliver a paper on e-filing at a national conference.

- An aggressive response would be, 'No, I'm too busy right now.'
- A passive response would be, 'Um, well, I'm not sure. I will have to let you know.'
- An assertive response would be, 'Thanks, but I can't make a commitment right now. However, I have a colleague whom I'm sure would be happy to help you.'

Activity 8.7

1. a. Assertive: Ilana
b. Passive: Lerato
c. Aggressive: Sienna
2. The passive response is not in the interests of the group because the possible outcome is a car accident.
3. The aggressive response is not in the interests of the group because the possible outcome is that Peter will get angry, smoke even more, and become abusive.
4. The assertive response is in the best interests of the group because, apart from the rule about no drugs in the residence, Ilana is trying to maintain a cordial relationship between her friends.
5. We'll provide some suggestions but each student will provide different specific answers. Lerato probably lowers her eyes during the conversation and speaks in a quiet voice. Sienna probably uses loud voice and a lot of body movements. She has chosen the words, 'you bloody idiot' and 'you kn damn well', which are totally unnecessary in the situation.

Activity 8.8

1. Showing empathy means that you show the other person that you truly understand how he or she feels, and that you care about those feelings. For example, 'My mom died last year so I have an idea how you feel. Would you like to talk about it?' is showing empathy.
Showing sympathy means that you simply feel sorry for the other person. For example, 'I was sorry to hear that your mom passed away' shows sympathy.

2. It certainly would not be a good idea to say, 'What are you complaining about? There are lots of people in this company who also did not get increases this year.' You might say, 'Let's talk about it during the tea break.'

Activity 8.9

1. It would depend on the question. If the interviewer was prying into our sexual preferences, for example, our attitude to the interviewer and the organisation would certainly be negative. If we were asked, 'Do you smoke?', we would answer honestly.
2. and 3. Each student will provide a different answer. Use the information in this book to guide you.

Chapter 9: Communication in groups and teams

Activity 9.1

1. The teams in your organisation will vary depending on the size of the organisation and the way it is administered.
2. Even if you have not yet been involved in a team at work you have probably belonged to a sports group, a book club, or a church group.
3. Think about what you have learned in this chapter and answer this question yourself. Each student will provide a different answer. Are you now aware of problems of which you weren't previously aware?
4. Each student will provide a different answer. Most people could develop their team skills by taking note of the guidance we've tried to provide in this chapter. One way to develop your team skills to be more effective in group discussions is to obtain feedback in a discussion by asking people whether their experience agrees with yours, or asking them to offer alternative points of view.

Activity 9.2

Each student will provide a different answer. We'll provide one example. Then an urgent decision is required – if the firm is going to lose a contract unless the tender is submitted in 24 hours, for example – it will take too long to convene a meeting and debate the issue. However, when everyone's commitment to the group decision is of the greatest importance, the democratic style is more effective. In other words, there are no rigid rules about the best leadership style to adopt. Good leaders are able to suit their leadership style to the nature and purpose of the particular group.

Activity 9.3

1. It is obvious that Peter Drucker thinks that meetings are a waste of time, but you do not have to agree with him.
2. Each student will provide a different answer. We suggest that such a committee should be limited to three or four people who, between them, are innovative, creative, reliable and flexible and who have efficient communication skills. Don't try to find all these traits in one person.
3. The following is an example:

PROTEA FLORISTS CC

Dear Member

NOTICE OF MEETING

Please note that a special meeting for all sales staff will be held in the boardroom on Monday, March 29 2010 between 12.00 and 13.00.

AGENDA

1. Opening and welcome
2. Attendance and apologies
3. Notice of the meeting
4. Minutes of the previous meeting
5. Matters arising from the minutes of the previous meeting
6. New matters:
 - 6.1 Drop in sales of plants and flowers to hospitals and medical suites
 - 6.2 Views of an economist
 - 6.3 Retraining of sales staff
 - 6.4 Training of new staff members
7. Any other business
8. Closure

By order

DL Jones
Secretary

DATE: 1 April 2010

Activity 9.4

1. Each student will provide a different answer. You will have to decide for yourself by weighing up positive and negative qualities of each person.
2. We would suggest that a good team leader first thinks about the mix of people in the team and then decides on whether direct guidance or a democratic style of leadership is required. No two teams exactly the same.

Activity 9.5

Are the following questions of fact, value or policy?

1. Where should the university locate the new library? – policy
2. Should we suspend this student for cheating in the exam? – value
3. Has giving every junior clerk a laptop improved the output of work? – fact

Activity 9.6

Follow the six steps in the problem-solving sequence and you should be able to arrive at the type of photocopier most suitable for your department.

Activity 9.7

Each student will provide a different answer. Try to follow a process such as the following:

- Identify the problem so that all parties understand it clearly.
- Explain how you plan to deal with it.
- Use all your communication skills to explain the procedure to be followed.
- Active listening is essential, especially with regard to the rights and feelings that are being expressed.
- You need to show empathy to all parties.
- You need to be assertive but tactful.
- Follow up on the matter.

Activity 9.8

- Each student will provide a different answer. We suggest:
 - Write down 'I agree' or 'I disagree' in response to each of the following statements and then explain your response in each case.
 - I disagree.
 - I disagree.
 - I disagree.
 - I disagree.
 - I agree.
 - I disagree.
- Each student will provide a different answer. You should be able to explain your answers with reference to this chapter's material on negotiation.

Chapter 10: Oral presentations

Activity 10.1

Each student will provide a different answer. We think it is extremely important for accountants to be able to speak in public. Accountants communicate with each other, with clients and, often, with the public. Can you imagine the chairperson of a board of directors of a large organisation – Anglo American, for example – not being able to stand up and explain procedures or decisions to the shareholders?

Activity 10.2

Each student will provide a different answer. Most of us have a fear of speaking in front of others – even to a small audience of familiar people. A survey done in England showed that the biggest difficulties people have include nerves (54%), fear of embarrassment (36%), not having anything worth saying (19%) and not knowing how to start writing a talk (14%) (<http://www.journalism.co.uk/66/articles/533760.php>).

Activity 10.3

- Each student will provide a different answer. If this is what happens to you, it could be because your attention span is poor or it could be that the speaker is simply boring or does not know how to present his or her material. If the problem lies with you, it is important that you learn to concentrate – not only on what other people are saying, but when you read as well.
- Each student will provide a different answer. We suggest that the speaker should interest the audience in the topic of the talk – grab attention and then maintain it throughout the duration of the talk.

Activity 10.4

- We cannot answer this question for you because you will have chosen your own topic. We will choose a topic to guide you through the rest of the chapter: Introducing new accounting procedures to our firm.
- Informative talk.** At the end of my talk, I want the audience to understand the principles of the new accounting procedures our firm is introducing.
Instructive talk. At the end of my talk, I want the audience to be able to use the new accounting procedures our firm is introducing.
Persuasive talk. At the end of my talk, I want the audience to agree that the new accounting procedures we are introducing will save the firm time and money.
- The reason you are speaking and what you hope to accomplish both depend on your purpose – to inform, to instruct or to persuade the audience.

Activity 10.5

Each student will provide a different answer. We suggest some alternatives that might help you to understand

- What do I need to tell them about the topic?
- Will they be a fairly homogeneous group?
- What assumptions can I make about their level of interest in the topic?
- What assumptions can I make about their prior knowledge of the topic?
- What assumptions can I make about their attitude to the topic?
- Can I anticipate questions the listeners may have about the topic?
- Can I prepare answers to possible questions in advance?

Activity 10.6

Each student will provide a different answer. This is not an easy activity if you have never prepared before. You could ask questions such as these:

- How much time will I have for the presentation?
- Will I be speaking in the morning or afternoon?
- Will I have to stand in front of a podium or can I talk informally from my seat?
- Will there be a microphone if I should need it?
- Will there be a formal question-and-answer session at the end?
- Does the venue have enough seats, adequate lighting, and heating or air conditioning?
- Will there be equipment for the visual aids that I intend using?
- Will everybody be able to see me and the visual aids?

Activity 10.7

Each student will provide a different answer. If you do not know about the venues in your organisation make it your business to find out.

Activity 10.8

For the topic 'Introducing new accounting procedures to our firm', you would think of something out of the ordinary to get your audience's attention (you have to persuade them to accept the new procedure). For example, you could introduce the topic as follows with a joke:

'Q: What is the definition of a good tax accountant?'

'A: Someone who has a loophole named after him.'

Then you could continue as follows:

'Because there are too many good accountants in the world with loopholes named after them, the International Accounting Standards Board introduced a new set of accounting standards, namely the International Financial Reporting Standards (IFRS).'

'We are used to extremely high standards – and now simply have to change our procedures to fit the new standard in order to have the loopholes eliminated.'

Activity 10.9

You could identify three issues related to the change in procedures. Your main points for the talk could be, for example:

- Reasons for change.
- What is going to change.
- Implementing the changes.

You could then add information to the three different topics to fill out the detail.

Activity 10.10

'Robert C. Gallagher once said that change is inevitable - except from a vending machine. George Bernard Shaw also said that progress is impossible without change, and those who cannot change their minds cannot change anything.'

'We will make things happen by adapting our procedures. However, we will not simply follow orders - but set the pace, and the next change in world standards will be set by us.'

Activity 10.11

Although it is best to have the body of the talk written out in note form on note cards, you should at least have your introduction and closing statement written out in full. The body of the talk should be summarised (or, if you prefer, it could be written out). Remember to number the cards chronologically. It is also important to practise and rehearse the talk - make sure that you know it almost by heart. Then only will the note cards serve their purpose - not to read from but to support your presentation.

Activity 10.12

Each student will provide a different answer. Visual aids may include the following:

- flip charts;
- graphs;
- diagrams;
- photographs;
- models and props;
- video recorder;
- overhead projector;
- tables;
- maps;
- chalkboard and whiteboard;
- handouts;
- slide projector;
- tape recorder;
- multimedia presentation.

Activity 10.13

As indicated, you should select your visual material to support your talk. You could use, for example, a Microsoft PowerPoint presentation - include visuals such as global accounting firms' logos to emphasise the global links to your company or those of globalised corporate clients. Use your talk outline to allow the audience to follow your talk. You could also have a globe as a 'prop' to give the audience a bigger picture - it is not about changing procedures for the sake of it, but a worldwide imperative. Think of other ways in which you could use visual aids to support your message - as part of your PowerPoint presentation - and other kinds of décor.

Activity 10.14

Each student will provide a different answer. We think that rehearsing the talk will enable you to:

- gain confidence;
- be sure that you can handle any visual aids or props that you plan to use;
- think through the answers to possible questions the audience may ask at the end of the talk.

Activity 10.15

We encourage you to do this and other practical activities in this chapter because practice is the only way to learn many skills - so, again, try this one and see what you learn.

Activity 10.16

Each student will provide a different answer. We gave an example of Monroe's motivated sequence in section 10.5.6. Have another careful look at the example and see whether your answer matches it.

Activity 10.17

Each student will provide a different answer. Again, we can't prove a suggested answer, but we

SOURCES

- Access series. 2003. *Communication for Business*. McGraw-Hill. Australia.
- Adley, A.D. & Andrew, M.G. 1996. *Getting it Right: The Manager's Guide to Business Communication*. Juta. Cape Town.
- Adler, R.B., Rosenfeld, L.B. & Proctor, R.F. 2001. *Interplay: The Process of Interpersonal Communication* (3rd ed.). Harcourt, Inc. Orlando.
- Andersen, F.F. & Shane, H.M. 2002. The Impact of Netcentricity on Virtual Teams: The New Performance Challenge. In: *Team Performance Management: An International Journal*, vol. 8, no. 12:5-12.
- Angelli, P. 2004. *Business Communication Design*. McGraw-Hill. New York.
- Bentley, T. 1988. *Effective Communication for the Accountant*. Kogan Page in association with the Chartered Institute of Management Accountants. London.
- Berko, R.M., Wolvin, A.D. & Curtis, R. 1986. *This Business of Communicating* (3rd ed.). Win C. Brown. Dubuque, Iowa.
- Briggs, K. 1986. Assertiveness: Speak Your Mind. *Nursing Times*, vol. 82:24-26.
- Burton, G. & Dimbleby, R. 1995. *Between Ourselves* (2nd ed.). Edward Arnold. London.
- Byrne, J.A. 1993. The Futurists Who Fathered the Ideas. In: *Business Week*, no. 3304:103.
- Ellis, R. & McClintock, A. 1990. *If You Take My Meaning: Theory and Practice in Human Communication*. Edward Arnold. London.
- Erasmus-Kritzingler L., Bowler, A. & Goliath, D. 1996. *Effective Communication: Getting the Message Across in Business*. Nasou. Cape Town.
- Filley, A. 1975. *Interpersonal Conflict Resolution*. Scott, Foresman. Glenview, Illinois.
- Gamble, T.K. & Gamble, M.W. 1987. *Communication Works* (2nd ed.). Random House. New York.
- Gamble, T.K. & Gamble, M.W. 1998. *Contacts: Communicating Interpersonally*. Allyn & Bacon. Needham Heights, MA.
- Gibson, J.W. & Hodgetts, R.M. 1986. *Organizational Communication: A Managerial Perspective*. Harcourt Brace Javanovich. Orlando.
- Goldhaber, G.M. 1993. *Organisational Communication*. Brown & Benchmark. Madison, Wisconsin.
- Guffey, M.E. 1991. *Essentials of Business Communication*. PWS Kent. Boston.
- Harris, S. 1987. *People and Communication*. National Computing Centre Ltd. Manchester.
- Hendricksen, A. 1993. *Writing for Accountants*. South-Western. Ohio.
- Hirsch, M.L. Anderson, R. & Gabriel, S.L. 1999. *Communication for Accountants: Strategies for Success*. Irwin/McGraw-Hill. Boston.
- Internet <http://www.journalism.co.uk/66/articles/533760.php>
- Janis, I. 1972. Groupthink. In: *Psychology Today*, vol. 5:43-46, 74-76.
- Knapp, M.L. 1990. *Bridges Not Walls: A Book about Interpersonal Communication*. McGraw-Hill.

INDEX

- Koehler, J.W., Anatol, K.W.E. & Applbaum, R.L. 1981. *Organizational Communication: Behavioral Perspectives*. Holt, Rinehart & Winston. New York.
- Koelman, H. 1992. *Interne Communicatie als Managementinstrument: Strategieën, Middelen en Achtergrond*. Bohn Stafleij Van Loghum. Houten/Zaventem.
- Meyerson, D., Weick, K.E. & Kramer, R.M. 1996. Swift Trust and Temporary Groups. In: Kramer, R.M. & Taylor, T.R. (eds). *Trust in Organisations: Frontiers of Theory and Research*. Sage. Thousand Oaks, CA.
- Pease, A. 1985. *Lyftaal*. Tafelberg. Cape Town.
- Pienaar, W.D. & Spoelstra, H.J.J. 1991. *Negotiation: Theories, Strategies and Skills*. Juta. Cape Town.
- Ratcheva, V. & Vyakarnam, S. 2001. Exploring Team Formation Processes in Virtual Partnerships. In: *Integrated Manufacturing Systems*, vol. 12, no. 7:512-523.
- Rensburg, R.S. & Bredenkamp, C. 1991. *Aspects of Business Communication*. Juta. Cape Town.
- Samovar, L.A. & Porter, R.E. (eds). 2000. *Intercultural Communication: A Reader* (9th ed.). Wadsworth. Belmont, CA.
- Senge, P.M. 1990. *The Fifth Discipline: The Art and Practice of the Learning Organisation*. Doubleday. New York.
- Staley, C.C. & Staley, R.S. 1992. *Communicating in Business and the Professions: The Inside Word*. Wadsworth. Belmont, California.
- Steinberg, S. 2007. *An Introduction to Communication Studies*. Juta. Cape Town.
- Thill, J.V. & Bovée, C.L. 2002. *Excellence in Business Communication* (5th ed.). Prentice Hall. New Jersey.
- Ting-Toomey, S. 1999. *Communicating across Cultures*. Guildford. New York.
- Tubbs, S.L. & Moss, S. 2003. *Human Communication: Principles and Contexts* (9th ed.). McGraw-Hill. New York.
- Tukiainen, T. 2001. An agenda model of organisational communication. In: *Corporate Communications: An International Journal*, vol. 6, no. 1:348-380.
- Van der Smagt, T. 2000. Enhancing Virtual Teams: Social Relations v. Communication Technology. In: *Industrial Management & Data Systems*, vol. 100, no. 4:148-156.
- Van Staden, E., Marx, S. & Erasmus-Kritzinger, L. 2007. *Corporate Communication: Getting the Message across in Business* (2nd ed.). Van Schaik. Pretoria.
- Verderber, K.S. & Verderber, R.F. 1990. *Communicate*. Wadsworth. Belmont, CA.
- Viviers, D. & Van Schalkwyk, H. 1992. *Success with English Language and Communication Skills*. Maskew Miller Longman. Cape Town.
- Vinten, G. Corporate communications in small- and medium-sized enterprises. In: *Industrial and Commercial Training*, vol. 31, no. 3:112-119.
- Wood, J.T. 2003. *Interpersonal Communication: Everyday Encounters* (3rd ed.). Wadsworth. Belmont, California.

Note: page numbers in italics refer to Tables and Figures

- A
- AGM (annual general meeting) 181
- abbreviations in complimentary close 81-82
- abstract of report 92-93
- accent 14
- accounting material, special considerations in oral presentations 206
- active listening 155
- active voice 69-70
- addition signposts 114
- address of letter 78-79, 79
- adjectives 62
- pairs of 65-66
- troublesome 65-66
- unique 60-61
- adverbials 72
- adverbs 62
- troublesome 64
- advising 100-101
- agenda of meeting 182-183, 183
- aggressive style 169
- ambiguity 127
- analysing 103
- problem 138
- writing task 119-120
- annual general meeting (AGM) 181
- annual report 89
- apostrophe 53, 55, 57
- errors 130-131
- greengrocer's 51
- appealing
- to emotion 124
- to ethos/reputation 125-126
- to reason 124
- appendices to report 97
- argument, building 120-123
- articulation 208
- assertive
- people, characteristics of 170
- style 169
- assertive behaviour
- styles of 169-170
- tips for developing 170
- assertiveness 169-172
- assumptions, avoiding unreasonable 12
- attending skills 158
- audience
- attracting and maintaining interest o 195-198, 200, 202
- establishing rapport with 200
- importance of knowing 196-197
- authoritarian leadership 180
- auxiliary verbs 71
- awkward phrasing 128
- B**
- background information reports 92
- barriers
- to communication 12-16, 28-29
- to efficient listening 157
- base word 51-61
- bias, avoiding 122
- 'big four' of accounting 23
- Bill of Rights, Every Person's 171
- blind communicators 168
- block format of letter 77-78, 78
- body
- language 135-153
- of interview 174
- of oral presentations 201-202
- bold type 152
- brainstorming 107, 188-189
- brand imaging 149-150
- Bulwer-Lytton Fiction Contest

- business letter *see* letter
- business meetings *see* meetings
- business talks *see* oral presentations
- C**
- CBA (cost benefit analysis) 90, 91
- carbon copy (cc) 81-82
- cause and effect
- language of 123
 - signposts 114
- chairperson 181, 183-184
- channel of communication 9, 20-22
- chat rooms 186
- Chief Joseph 124-125, 124
- choice of words 127-128
- clarifying 101-102
- clarity
- editing for 113-114
 - of message in nonverbal communication 153
- climate, communication 25-27
- close of letter 81-82
- closed
- communicators 168-169
 - questions 174-175
- cognitive unclarity, principle of 22
- coherence, editing for 114-115
- common errors in persuasive writing 126-132
- communication
- barriers to 12-16, 28-29
 - channel/medium 9, 20-22
 - climate 25-27
 - conflict resolution 190
 - context of 11
 - defining 8-7
 - dehumanisation of 24
 - digital 17
 - downward 19
 - dyadic 17, 178
 - elements of 8-16
 - ethical 26-27
 - external 18
 - flow of 19-20
- in organisations *see* organisational communication
- interactive model 7, 7
- internal 17-18
- interpersonal *see* interpersonal communication
- intrapersonal 17, 164
- lateral 20
- linear model 6-7, 7
- mass 17
- nonverbal *see* nonverbal communication
- public 17
- skills improving 28-29
- small-group 17, 178
- technology and 23-25
- upward 19-20
- communicator 8
- communication styles of 168-169
- with positive/negative self-esteem 163
- comparative, the 60
- comparison and contrast signposts 114
- complements 72
- complex sentences 67-68, 68
- complimentary close of letter 81-82
- compound
- sentences 67
 - words 61
- conclusion
- deduced from premises 121-122
 - of interview 175
 - of report 94, 94
 - oral presentations 202-203
 - writing 110
- conducting meeting 183-184
- confidence in oral presentations 210
- conflict group 190-191
- conflict resolution 190-191
- conjunctions 63
- connotation 39-41
- consensus 187
- content
- listening to 156
- of message, nonverbal communication 152-153
- context 11
- of words 36-37, 36
- continuous present tense 59
- contracted negative 57
- cost benefit analysis (CBA) 90, 91
- counselling interview 173
- credibility of writer 125
- as speaker, establishing 200
- critical listening 156
- critically reviewing 103
- cultural
- barriers to listening 157
 - context 11
 - cultural differences
 - barriers caused by 14
 - in nonverbal communication 136, 138, 143, 144, 145, 146,
 - self-image and 165
- D**
- dangling modifiers 59-60
- date of letter 78-79, 79
- decision-making 186-192
- decoding 35
- defining 104
- problem 187-188
- dehumanisation of communications 24
- delivering oral presentations 206-207
- democratic leadership 180
- denotation 39
- describing 104
- dictionaries 63
- digital
- communication 17
 - networks 23-25
- directive 41
- disciplinary interview 173-174
- discussion forums 186
- double meanings 39-40, 40
- downward communication 19
- E**
- ed form of verb 59
- editing
- for clarity 113-114
 - for coherence 114-115
 - for succinctness 112-113
- emails
- format of 77
 - layout of 150
 - nonverbal communication in 136
- emoticon 136-137
- emotion, appealing to 124
- empathic listening 156
- empathy 172-173
- employment interview 173
- enclosure (Encl) 81-82
- encoding 8, 35
- English grammar, rules of 51-75
- er comparison 60
- errors in persuasive writing 126-132
- est comparison 60
- ethics 26-27
- ethnic slurs 14
- ethos, appealing to 125-126
- evaluation
- of meeting 185
 - of team performance 189
- Every Person's Bill of Rights 171
- examining 103
- exclamation 41
- exit interview 174
- explaining 101-102
- external
- communication 18
 - control principle of 22
 - noise 12, 157
- eye contact, nonverbal communication 140-141, 207
- F**
- facial expression, nonverbal communicator 140-141 141

- faulty reasoning, avoiding 123
 feasibility report 91
 feedback 7, 10–12, 43
 financial
 - information in oral presentations 206
 - report 91
 findings of report 94
 flexibility, conflict resolution 190
 flow of communication 19–20
 following skills 158
 follow-up to meeting 185
 foreign words 14
 form of messages in nonverbal communication 150–152
 formal
 - minutes 185
 - networks 20
 format of documents 77–97
 fragments of sentences 129
 frame of reference 9
- G**
- gender differences, self-image and 165
 generalisations, avoiding over- and unjustifiable 122
 gestures nonverbal communication 142, 207, 208
 global teams 23
 grammar, rules of 51–75
 grammatical errors 126–132
 grapevine 20–22
 greengrocer's apostrophe 51
 greeting of letter 79
 group
 - communication 178–192
 - conflict 190–191
 - functioning 178–181
 - leadership in 178, 180–181
- H**
- handwriting 149
 Harvard referencing style 96, 96
- hearing and listening, difference 155
 hidden communicators 168
 hierarchies 18–19, 19
 high-contact cultures 143
 homophones 38, 38–39
 honesty 27
 horizontal communication 20
- I**
- ideas, collecting 106–107
 identifying a problem 102–103, 187–188
 illogical
 - links, avoiding 122
 - statements 132
 implementing solution 189
 implications 40
 inflectional suffixes 52–61
 inflections of base word 51–61
 informal networks 20–22
 informative talks 195
 -ing form of verb 59
 instructions, format of 84–88
 instructive talks 195
 integrative explanation, principle of 22
 intellectual dimension, self-image 162
 interactive
 - communication 7, 7
 - reading 48
 interjections 63
 internal
 - communication 17–18
 - noise 13, 157
 - summaries oral presentations 202
 International Financial Reporting Standards (IFRS) 23
 interpersonal communication 161–176
 - and self-image 162–167
 - in interview situation 173–176
 - styles of 168–169
 interpersonal competence skills 167–173
 interpersonal relationships *see* interpersonal communication
- interpreting 103
 interview
 - questions, types of 174–175
 - situation 173–176
 - structure of 174–175
 - tips for 176
 - types of 173–174
 intrapersonal communication 17
 - and self-image 164
 introduction
 - interview structure 174
 oral presentations 200
 writing 109–110
 introductory paragraph, terms of reference in 92
 involuntary messages 142
 italics 152
- J**
- jargon 14
- L**
- language
 - negative use of 153
 - of cause and effect using 123
 - positive use of 153
 lateral communication 20
 layout of text, and nonverbal communication 150–151
 leader of meeting 181, 183–184
 leadership
 - in groups 178, 180–181
 - styles of 180
 leading questions 175
 leaked memos 85, 84
 learning organisation 180
 letter
 - address of 78–79, 79
 - complimentary close of 81–82
 - content of 80–81
 - format of 77–83
 - heading of 70
- linking words 42–43
 links *see also* transitional words
 illogical, avoiding 122
 paragraph 112, 114
 listening 154–158
 - and hearing, difference 155
 - critical 156
 - efficient, barriers to 157
 - empathic 156
 - habits, poor 155–156
 - reflective 156
 - skills and interpersonal competence 167
 - skills, developing 157–158, 158
 - to content 156
 - types of 156
- listing 105
 logical reasoning 118
 lose–lose outcome, conflict resolution 190
 low-contact cultures 143
- M**
- mandatory statements 91
 manual 86
 mass communication 17
 meaning 7
 - and punctuation 44–45
 medium of communication 9
 meetings 17, 181–186
 - agenda of 182–183, 183
 - conducting 183–184
 - evaluation of 185
 - minutes of 185
 - planning 182–183
 - stages of 181–186
 - technology facilitated 185–186
 memoranda (memos), format of 83–85, 84
 message 8
 - content of, nonverbal communication 152–153
 - form of in nonverbal communication 150–152
- voluntary and involuntary 142*

- misunderstanding 10–11
 - moderate-contact cultures 143
 - Monroe's motivated sequence 211–212
 - moral dimension, self-image 162
 - Muller-Lyer illusion 15, 15
 - multicultural oral presentations 210–211
- N**
- naming 105
 - negative
 - communication climate 25
 - language, use of 153
 - self-esteem/self-image 163, 165
 - negotiation 190–191
 - netcentricity 23
 - networks 20–22
 - digital 23–25
 - virtual 23–25
 - noise 12–16
 - external 157
 - internal 157
 - non-assertive style 169
 - non-count nouns 54
 - nonverbal behaviour, oral presentations 207–208
 - categories of 140–149
 - content of message 152–153
 - cultural differences in 136, 138, 143, 144, 145, 146,
 - form of messages in 150–152
 - functions of 138–139
 - in written texts 149–153
 - interpersonal competence and 167
 - paralanguage in 147
 - personal appearance and 145–146
 - problems in interpretation 137–138
 - tips for improving 148–149
 - use of space in 144–145
 - use of time in 144
 - nonverbal feedback 10
 - note cards 203–204
- O**
- Obama, Barack 68, 68, 126
 - object of sentence 73
 - objective pronoun 57–58
 - open communicators 168
 - open-ended questions 174
 - openness conflict resolution 190
 - opinion essays 118
 - oral presentations 17, 194–213
 - accounting material in 206
 - body of 201–202
 - conclusion of 202–203
 - dealing with questions in 209
 - dealing with stage fright in 209–210
 - importance of time in 197
 - importance of venue in 197
 - introduction 200
 - limiting 190
 - multicultural 210–211
 - organising 198–199
 - persuasive 211–212
 - preparing notes for 203–204
 - preparing outline for 199
 - previewing 200
 - rehearsing and delivering 206–207
 - timing 190
 - tips for confidence in 210
 - types of 195–196
 - using voice in 208–209
 - visuals for 204–206
 - organisational communication 17–28
 - climate 25–26
 - flow of 19–20
 - functions of 18
 - orientation interview 174
 - Orwell, George 69
 - outline for oral presentations 199
 - over-generalisations, avoiding 122
 - overview of report 92–93
- P**
- paper trail 77
 - paragraph
 - breaks 107–108
 - connections/links 112, 114
 - development 111–112, 111
 - plan 107–108
 - purpose of 111
 - paralanguage 147
 - participle
 - past 56–57
 - present 59
 - passive
 - listening 155
 - style behaviour 169
 - voice 69–70
 - past experience and self-image 164
 - past participle 56–57
 - pathos* 124
 - perceptual differences, barriers caused by 15–16, 15, 16
 - performance appraisal interview 173
 - personal appearance and nonverbal communication 145–146, 207, 208
 - personal bias, avoiding 122
 - persons in English grammar 55
 - persuasive
 - talks 196, 211–212
 - writing 123–126, 126–132
 - physical
 - communication barriers 12
 - contact, nonverbal communication 143
 - dimension, self-image 162
 - physiological communication barriers 13
 - planning meeting 182–183
 - plurals 53–54
 - policy questions of 187
 - position, barriers caused by 15
 - positive
 - communication climate 25
 - language, use of 153
- P**
- possessive 55
 - posture nonverbal communication 142, 207
 - prefixes 52
 - prejudice, avoiding 122
 - premises 121–122
 - prepositions 62
 - present
 - participle 59
 - tense, continuous 59
 - presentations *see* oral presentations
 - press release 94
 - previewing oral presentations 200
 - proaction, conflict resolution 190
 - probing questions 175
 - problem
 - analysing 188
 - identifying and defining 187–188
 - researching 188
 - solution to 188–189
 - solving 186–192
 - procedure used in report 93
 - procedures, format of 84–88
 - profanity 14
 - progress report 88, 91
 - pronoun, objective 57–58
 - pronouns 62
 - pronunciation 208
 - proofreading 115–116
 - psychological
 - communication barriers 13
 - dimension, self-image 162
 - public communication 17
 - punctuation 44–45
 - block format of letter 79, 79
- Q**
- questions 41
 - dealing with in oral presentations 209
 - interview, types of 174–175
 - of fact 187
 - of policy 187
 - of value 187

- R**
- rapport with audience, establishing 200
 - reading 33-49
 - at sentence level 41-45
 - at word level 33-41
 - efficiency 45-49
 - interactively 48
 - speed 45-49
 - reason, appealing to 124
 - reasoning 118
 - avoiding flaws in 122-123
 - faulty avoiding 123
 - receiver 9-10
 - recipient 8, 9-10
 - recommendations of report 95, 95
 - references in report 96, 96
 - reflecting skills 158
 - reflective listening 156
 - rehearsing oral presentations 206-207
 - report
 - appendices to 97
 - background information 92
 - conclusion of 94, 94
 - findings of 94
 - format of 88-97
 - methodology/procedure used in 93
 - overview/summary/abstract of 92-93
 - recommendations of 95, 95
 - references in 96, 96
 - sections 89-91
 - types of 91
 - reputation, appealing to 125-126
 - research
 - conflict resolution 190
 - interview 174
 - researching problem 188
 - resolution minutes 185
 - return address 78
 - rubric 99
- S**
- salutation of letter 79
 - sans serif typeface 151, 151
 - self-disclosure 167-168
 - self-esteem positive/negative 163
 - see *also* self-image
 - self-fulfilling prophecies 164-165
 - self-image 162-167
 - cultural and gender differences and 165
 - dimensions of 162-163
 - influences on development of 164
 - interpersonal communication and 164
 - positive/negative 163, 165
 - tips for improving 166-167
 - semantic communication barriers 114
 - sender 8
 - sentence
 - complex 67-68, 68
 - elements of 70-73
 - fragments 129
 - functions of 41-42
 - level, reading at 41-45
 - simple 67
 - structure of 67-69
 - serif typeface 151, 151
 - sexist remarks 14
 - sexual dimension, self-image 163
 - simple sentences 67
 - sincerity 27
 - skills dimension, self-image 162
 - skimming text 46
 - slang 14
 - small-group communication 17, 178
 - small-groups
 - advantages and disadvantages of 179
 - characteristics of 178
 - social differences, barriers caused by 14
 - social responsibility 26
 - solution to problem 188-189
 - South African address format 79
 - space, use of, nonverbal communication 144-145
- standard operating procedure (SOP)**
- 86-88, 87
 - statement 41
 - status, barriers caused by 15
 - stereotyping 122
 - stylistic errors 126-132
 - subject headings of letters 79
 - subject of sentence (S) 70, 71-72
 - succinctness, editing for 112-113
 - suffixes 52-61
 - summarising 105
 - summary of report 92-93
 - superlative 60
 - swift trust 24
 - sympathy of audience, appealing to 124
- T**
- TOR (terms of reference) reports 91-92
 - talks see oral presentations
 - task analysis, writing 99-106
 - teams
 - characteristics of 178 see *also* groups
 - global 23
 - virtual 23-25
 - technology
 - and communication 23-25
 - facilitated meetings 185-186
 - teleconferencing 186
 - tense shifts 131-132
 - terms of reference (TOR) reports 91-92
 - terms of reference of question 99
 - text
 - grasping main ideas of 47-48
 - predicting 46-47
 - nonverbal communication in 149-153
 - thesis statement 121
 - third person singular 55-56
 - time
 - importance of in oral presentations 197
- T**
- UK style address formats 78, 79
 - US style address formats 78, 79
 - underlined text 152
 - unique adjectives 60-61
 - unjustifiable generalisations, avoiding 122
 - unreasonable assumptions, avoiding 122
 - upward communication 19-20
- V**
- vague words 14
 - vagueness 127
 - value, questions of 187
 - venue, importance of in oral presentations 1
 - verb
 - and noun pairs 63-64, 64
 - auxiliary 71
 - in sentence (V) 70, 71
 - verbal
 - communication 8
 - feedback 10
 - verbosity 131
 - videoconferencing 186
 - virtual
 - environment 24
- tone**
- of message nonverbal communication 152-153
 - of voice and nonverbal communication
- topic sentences 108-109, 111**
- touching behaviour, nonverbal communication 143**
- training sessions 17**
- transitional words, oral presentations 201**
- see also* links
- trust 24**
- trustworthiness 125**
- truth 118**
- truthfulness 27**
- typeface 151-152, 151**
- typography 151-152, 151**

- visuals for oral presentations 204-206
- vocabulary 33-41, 34
- voice
 - tone of, and nonverbal communication 147
 - using in oral presentations 208-209
- voluntary
 - contextual disclosures 91
 - messages 142
- W**
- web conferencing 186
- whom 73
- win-lose outcome, conflict resolution 190
- win-win outcome, conflict resolution 190
- word
 - choice 127-128
 - classes 62-66, 62-63
 - level, reading at 33-41
 - wordiness 131
- words
 - compound 61
 - context of 36-37, 36
 - frequently confused 38, 38-39
 - linking 42-43
 - recognition of 33, 34-35
 - workplace, interpersonal communication in 161-176
 - writing process 99-116
 - body of work 109-112
 - brainstorming 107
 - collecting ideas 106-107
 - conclusion of work 110
 - editing 112-115
 - final draft 112-116
 - introduction of work 109-110
 - paragraph development 111-112, 111
 - paragraph plan 107-108
 - planning stage 106-109
 - proofreading 115-116
 - task analysis 99-106
 - topic sentences 108-109
 - written texts, nonverbal communication
 - in 149-153