

PAPER – 2: BUSINESS LAWS& BUSINESS CORRESPONDENCE AND REPORTING

SECTION A: BUSINESS LAWS

QUESTIONS

The Indian Contract Act, 1872

1. Define an offer. Explain the essentials of a valid offer. How an offer is different from an invitation to offer?
2. What do you understand by the term 'Consideration'? Are there any circumstances under which a contract, under the provisions of the Indian Contract Act, 1872, without consideration is valid? Explain.
3. A sends an offer to B to sell his second-car for ₹ 1,40,000 with a condition that if B does not reply within a week, he (A) shall treat the offer as accepted. Is A correct in his proposition? What shall be the position if B communicates his acceptance after one week?
4. X, Y and Z jointly borrowed ` 50,000 from A. The whole amount was repaid to A by Y. Decide in the light of the Indian Contract Act, 1872 whether:
 - (i) Y can recover the contribution from X and Z,
 - (ii) Legal representatives of X are liable in case of death of X,
 - (iii) Y can recover the contribution from the assets, in case Z becomes insolvent.
5. A student was induced by his teacher to sell his brand new car to the later at less than the purchase price to secure more marks in the examination. Accordingly, the car was sold. However, the father of the student persuaded him to sue his teacher. State whether the student can sue the teacher?
6. Explain the meaning of 'Quasi-Contracts'. State the circumstances which are identified as quasi contracts by the Indian Contract Act, 1872.
7. What is the law relating to determination of compensation, on breach of contract, contained in section 73 of the Indian Contract Act, 1872?

The Sale of Goods Act, 1930

8. Classify the following transactions according to the types of goods they are:
 - (i) A wholesaler of cotton has 100 bales in his godown. He agrees to sell 50 bales and these bales were selected and set aside.
 - (ii) A agrees to sell to B one packet of salt out of the lot of one hundred packets lying in his shop.
 - (iii) T agrees to sell to S all the oranges which will be produced in his garden this year.

9. Suraj sold his car to Sohan for ₹ 75,000. After inspection and satisfaction, Sohan paid ₹ 25,000 and took possession of the car and promised to pay the remaining amount within a month. Later on Sohan refuses to give the remaining amount on the ground that the car was not in a good condition. Advise Suraj as to what remedy is available to him against Sohan.
10. J the owner of a car wants to sell his car. For this purpose, he hand over the car to P, a mercantile agent for sale at a price not less than ₹ 50,000. The agent sells the car for ₹ 40, 000 to A, who buys the car in good faith and without notice of any fraud. P misappropriated the money also. J sues A to recover the Car. Decide given reasons whether J would succeed.
11. What are the implied conditions in a contract of 'Sale by sample' under the Sale of Goods Act, 1930? State also the implied warranties operatives under the said Act.

The Indian Partnership Act, 1932

12. State the legal consequences of the following as per the provisions of the Indian Partnership Act, 1932:
 - (i) Retirement of a partner
 - (ii) Insolvency of a partner
13. X and Y are partners in a partnership firm. X introduced A, a manager, as his partner to Z. A remained silent. Z, a trader believing A as partner supplied 100 T.V sets to the firm on credit. After expiry of credit period, Z did not get amount of T.V sets sold to the partnership firm. Z filed a suit against X and A for the recovery of price. Advice Z whether he can recover the amount from X and A under the Indian Partnership Act, 1932.
14. When does dissolution of a partnership firm take place under the provisions of the Indian Partnership Act, 1932? Explain.

The Limited Liability Partnership Act, 2008

15. Who are the individuals which shall not be capable of becoming a partner of a Limited Liability Partnership?
16. What are the effects of registration of LLP?

The Companies Act, 2013

17. Some of the creditors of Pharmaceutical Appliances Ltd. have complained that the company was formed by the promoters only to defraud the creditors and circumvent the compliance of legal provisions of the Companies Act, 2013. In this context they seek your advice as to the meaning of corporate veil and when the promoters can be made personally liable for the debts of the company.
18. Explain clearly the doctrine of 'Indoor Management' as applicable in cases of companies registered under the Companies Act, 1956. Explain the circumstances in which an

outsider dealing with the company cannot claim any relief on the ground of 'Indoor Management'.

SUGGESTED ANSWERS/HINTS

1. **Definition:** The word Proposal and offer are used interchangeably and it is defined under Section 2(a) of the Indian Contract Act, 1872 as when one person signifies to another his willingness to do or to abstain from doing anything with a view to obtaining the assent of that other to such act or abstinence, he is said to make a proposal.

Essentials: The following are important essentials of an offer: -

- ◆ Must be capable of creating legal relation.
- ◆ Must be certain, definite and not vague.
- ◆ Must be communicated.
- ◆ Must be made with a view to obtaining the assent of the other party
- ◆ May be conditional
- ◆ Offer should not contain a term the non compliance of which would amount to acceptance
- ◆ May be general or specific
- ◆ May be expressed or implied
- ◆ A statement of price is not an offer

Offer and an Invitation to an offer: In terms of Section 2(a) of the Act, an offer is the final expression of willingness by the offeror to be bound by the offer should the other party chooses to accept it. On the other hand, offers made with the intention to negotiate or offers to receive offers are known as invitation to offer. Thus, where a party without expressing his final willingness proposes certain terms on which he is willing to negotiate he does not make an offer, but only invites the other party to make an offer on those terms. Hence, the only thing that is required is the willingness of the offeree to abide by the terms of offer.

2. **Meaning of consideration:** The expression 'consideration' in general means price paid for an obligation. According to Section 2 (d) of the Indian Contract Act, 1872 when at the desire of the promisor, the promisee or any other person has done or abstained from doing, or does or abstains from doing or promises to do or abstain from doing something, such an act or abstinence or promise is called consideration for the promise. Thus, on analyzing the above definition, the following ingredients are essential in understanding the meaning of the term consideration:-
- (i) An act i.e. doing something

- (ii) An abstinence or forbearance i.e. abstaining or refraining from doing something, and
- (iii) A return promise.

The general rule is that an agreement made without consideration is void. Sections 25 of the Indian Contract Act, 1872, provides for exceptions to this rule where an agreement without consideration is valid. These are:

(1) **Natural Love & Affection [Section 25 (1)]**

Where an agreement is expressed in writing and registered under the law for the time being in force for the registration of documents and is made on account of natural love and affection between the parties standing in near relation to each other, the agreement is enforceable, even though, the consideration is absent.

(2) **Compensation for past voluntary service [Section 25 (2)]**

A promise to compensate, wholly or in part, a person who has already voluntarily done something for the promisor, is enforceable even without consideration.

(3) **Promise to pay time barred Debt [Section 25 (3)]**

The agreement is valid provided it is made in writing and is signed by the debtor or by his agent authorized in that behalf.

(4) **Completed Gift – [Explanation 1 to Section 25]**

As per explanation 1 to section 25, nothing in section 25 shall affect the validity as between donor and donee, on any gift actually made. Thus, gifts do not require any consideration.

(5) **Agency (Section 185)**

No consideration is necessary to create an agency.

(6) **Bailment (Section 148)**

No consideration is required to effect the contract of bailment.

(7) **Charity**

If a promise undertakes the liability on the promise of the person to contribute to charity, there the contract shall be valid.

3. Acceptance to an offer cannot be implied merely from the silence of the offeree, even if it is expressly stated in the offer itself. Unless the offeree has by his previous conduct indicated that his silence amount to acceptance, it cannot be taken as valid acceptance. So in the given problem, if B remains silent, it does not amount to acceptance.

The acceptance must be made within the time limit prescribed by the offer. The acceptance of an offer after the time prescribed by the offeror has elapsed will not avail to turn the offer into a contract.

4. Section 42 of the Indian Contract Act, 1872 requires that when two or more persons have made a joint promise, then, unless a contrary intention appears from the contract, all such persons jointly must fulfill the promise. In the event of the death of any of them, his representative jointly with the survivors and in case of the death of all promisors, the representatives of all jointly must fulfill the promise.

Section 43 allows the promisee to seek performance from any of the joint promisors. The liability of the joint promisors has thus been made not only joint but "joint and several". Section 43 provides that in the absence of express agreement to the contrary, the promisee may compel any one or more of the joint promisors to perform the whole of the promise.

Section 43 deals with the contribution among joint promisors. The promisors, may compel every joint promisor to contribute equally to the performance of the promise (unless a contrary intention appears from the contract). If any one of the joint promisors makes default in such contribution the remaining joint promisors must bear the loss arising from such default in equal shares.

As per the provisions of above sections,

- (i) Y can recover the contribution from X and Z because X,Y and Z are joint promisors.
 - (ii) Legal representative of X are liable to pay the contribution to Y. However, a legal representative is liable only to the extent of property of the deceased received by him.
 - (iii) Y also can recover the contribution from Z's assets.
5. Yes, A can sue his teacher on the ground of undue influence under the provisions of Indian Contract Act, 1872.

According to section 16 of the Indian Contract Act, 1872, "A contract is said to be induced by 'undue influence' where the relations subsisting between the parties are such that one of the parties is in a position to dominate the will of the other and he uses that position to obtain an unfair advantage over the other".

A person is deemed to be in position to dominate the will of another:

- (a) Where he holds a real or apparent authority over the other; or
- (b) Where he stands in a fiduciary relationship to the other; or
- (c) Where he makes a contract with a person whose mental capacity is temporarily or permanently affected by reason of age, illness or mental or bodily distress for example, an old illiterate person.

A contract brought as a result of coercion, undue influence, fraud or misrepresentation would be voidable at the option of the person whose consent was caused.

6. **Quasi-Contracts:** Even in the absence of a contract, certain social relationships give rise to certain specific obligations to be performed by certain persons. These are known as “quasi-contracts” as they create some obligations as in the case of regular contracts. Quasi-contracts are based on the principles of equity, justice and good conscience.

The salient features of quasi-contracts are:

- (i) such a right is always a right to money and generally, though not always, to a liquidated sum of money;
- (ii) does not arise from any agreement between the parties concerned but the obligation is imposed by law and;
- (iii) the rights available are not against all the world but against a particular person or persons only, so in this respect it resembles to a contractual right.

Circumstances Identified as Quasi-Contracts:

1. **Claim for necessaries supplied to persons incapable of contracting:** Any person supplying necessaries of life to persons who are incapable of contracting is entitled to claim the price from the other person's property. Similarly, where money is paid to such persons for purchase of necessaries, reimbursement can be claimed.
2. **Payment by an interested person:** A person who has paid a sum of money which another person is obliged to pay, is entitled to be reimbursed by that other person provided that the payment has been made by him to protect his own interest.
3. **Obligation of person enjoying benefits of non-gratuitous act:** Where a person lawfully does anything for another person, or delivers anything to him not intending to do so gratuitously and such other person enjoys the benefit thereof, the latter is bound to pay compensation to the former in respect of, or to restore, the thing so done or delivered.
4. **Responsibility of finder of goods:** A person who finds goods belonging to another person and takes them into his custody is subject to same responsibility as if he were a bailee.
5. **Liability for money paid or thing delivered by mistake or by coercion:** A person to whom money has been paid or anything delivered by mistake or under coercion, must repay or return it.

In all the above cases contractual liability arises without any agreement between the parties.

7. **Compensation on Breach of Contract:** Section 73 of the Indian Contract Act, 1872 provides that when a contract has been broken, the party who suffers by such breach is entitled to receive from the party who has broken the contract, compensation for any loss or damage caused to him thereby which naturally arose in the usual course of things

from such breach or which the parties knew when they made the contract, to be likely to result from the breach of it. Such compensation is not given for any remote and indirect loss or damage sustained by reason of the breach. The explanation to the section further provides that in estimating the loss or damage from a breach of contract, the means which existed of remedying the inconvenience caused by the non-performance of the contract must be taken into account.

8. (i) A wholesaler of cotton has 100 bales in his godown. He agrees to sell 50 bales and these bales were selected and set aside. On selection the goods becomes ascertained. In this case, the contract is for the sale of ascertained goods, as the cotton bales to be sold are identified and agreed after the formation of the contract.
 - (ii) If A agrees to sell to B one packet of salt out of the lot of one hundred packets lying in his shop, it is a sale of unascertained goods because it is not known which packet is to be delivered.
 - (iii) T agrees to sell to S all the oranges which will be produced in his garden this year. It is contract of sale of future goods, amounting to 'an agreement to sell.'
9. As per the section 55 of the Sale of Goods Act, 1930 an unpaid seller has a right to institute a suit for price against the buyer personally. The said Section lays down that
- (i) Where under a contract of sale the property in the goods has passed to buyer and the buyer wrongfully neglects or refuses to pay for the goods, the seller may sue him for the price of the goods [Section 55(1)].
 - (ii) Where under a contract of sale the price is payable on a certain day irrespective of delivery and the buyer wrongfully neglects or refuses to pay such price, the seller may sue him for the price. It makes no difference even if the property in the goods has not passed and the goods have not been appropriated to the contract [Section 55(2)].

This problem is based on above provisions. Hence, Suraj will succeed against Sohan for recovery of the remaining amount. Apart from this Suraj is also entitled to:-

- (1) Interest on the remaining amount
 - (2) Interest during the pendency of the suit.
 - (3) Costs of the proceedings.
10. The problem in this case is based on the provisions of the Sale of Goods Act, 1930 contained in the proviso to Section 27. The proviso provides that a mercantile agent is one who in the customary course of his business, has, as such agent, authority either to sell goods, or to consign goods, for the purpose of sale, or to buy goods, or to raise money on the security of goods [Section 2(9)]. The buyer of goods from a mercantile agent, who has no authority from the principal to sell, gets a good title to the goods if the following conditions are satisfied:

- (1) The agent should be in possession of the goods or documents of title to the goods with the consent of the owner.
- (2) The agent should sell the goods while acting in the ordinary course of business of a mercantile agent.
- (3) The buyer should act in good faith.
- (4) The buyer should not have at the time of the contract of sale notice that the agent has no authority to sell.

In the instant case, P, the agent, was in the possession of the car with J's consent for the purpose of sale. A, the buyer, therefore obtained a good title to the car. Hence, J in this case, cannot recover the car from A.

11. The following are implied conditions in a contract of sale by sample in accordance with Section 17 of the Sale of Goods Act, 1930;
 - (a) that the bulk shall correspond with the sample in quality;
 - (b) that the buyer shall have a reasonable opportunity of comparing the bulk with the sample.
 - (c) that the goods shall be free from any defect, rendering them unmerchantable, which would not be apparent on a reasonable examination of the sample [Section 17(2)].

Implied Warrants:

1. *Warranty of quiet possession [Section 14(b)]*: In a contract of sale, unless there is a contrary intention, there is an implied warranty that the buyer shall have and enjoy quiet possession of the goods. If the buyer is in any way disturbed in the enjoyment of the goods in consequence of the seller's defective title to sell, he can claim damages from the seller.
2. *Warranty as to non-existence of encumbrances [Section 14(c)]*: The buyer is entitled to a further warranty that the goods are not subject to any charge or encumbrance in favour of a third party. If his possession is in any way disturbed by reason of the existence of any charge or encumbrances on the goods in favour of any third party, he shall have a right to claim damages for breach of this warranty.
3. *Warranty as to quality or fitness by usage of trade [Section 16(3)]*. An implied warranty as to quality or fitness for a particular purpose may be annexed by the usage of trade.
4. *Warranty to disclose dangerous nature of goods*: Where a person sells goods, knowing that the goods are inherently dangerous or they are likely to be dangerous to the buyer and that the buyer is ignorant of the danger, he must warn the buyer of the probable danger, otherwise he will be liable in damages.

12. (i) **RETIREMENT OF A PARTNER (SECTION 32):**

- (1) A partner may retire:
 - (a) with the consent of all the other partners;
 - (b) in accordance with an express agreement by the partners; or
 - (c) where the partnership is at will, by giving notice in writing to all the other partners of his intention to retire.
- (2) A retiring partner may be discharged from any liability to any third party for acts of the firm done before his retirement by an agreement made by him with such third party and the partners of the reconstituted firm, and such agreement may be implied by a course of dealing between the third party and the reconstituted firm after he had knowledge of the retirement.
- (3) Notwithstanding the retirement of a partner from a firm, he and the partners continue to be liable as partners to third parties for any act done by any of them which would have been an act of the firm if done before the retirement, until public notice is given of the retirement:

Provided that a retired partner is not liable to any third party who deals with the firm without knowing that he was a partner.
- (4) Notices under sub-section (3) may be given by the retired partner or by any partner of the reconstituted firm.

(ii) **Insolvency of a partner (Section 34)**

- (1) The insolvent partner cannot be continued as a partner.
 - (2) He will be ceased to be a partner from the very date on which the order of adjudication is made.
 - (3) The estate of the insolvent partner is not liable for the acts of the firm done after the date of order of adjudication.
 - (4) The firm is also not liable for any act of the insolvent partner after the date of the order of adjudication,
 - (5) Ordinarily but not invariably, the insolvency of a partner results in dissolution of a firm; but the partners are competent to agree among themselves that the adjudication of a partner as an insolvent will not give rise to dissolution of the firm
13. In the given case, along with X, the Manager (A) is also liable for the price because he becomes a partner by holding out (Section 28, Indian Partnership Act, 1932).

Partner by holding out (Section 28): Partnership by holding out is also known as partnership by estoppel. Where a man holds himself out as a partner, or allows others to

do it, he is then stopped from denying the character he has assumed and upon the faith of which creditors may be presumed to have acted.

It is only the person to whom the representation has been made and who has acted thereon that has right to enforce liability arising out of 'holding out'.

You must also note that for the purpose of fixing liability on a person who has, by representation, led another to act, it is not necessary to show that he was actuated by a fraudulent intention.

The rule given in Section 28 is also applicable to a former partner who has retired from the firm without giving proper public notice of his retirement. In such cases, a person who, even subsequent to the retirement, give credit to the firm on the belief that he was a partner, will be entitled to hold him liable.

- 14. Dissolution of Firm:** The Dissolution of Firm means the discontinuation of the jural relation existing between all the partners of the Firm. But when only one of the partners retires or becomes incapacitated from acting as a partner due to death, insolvency or insanity, the partnership, i.e., the relationship between such a partner and other is dissolved, but the rest may decide to continue. In such cases, there is in practice, no dissolution of the firm. The particular partner goes out, but the remaining partners carry on the business of the Firm. In the case of dissolution of the firm, on the other hand, the whole firm is dissolved. The partnership terminates as between each and every partner of the firm.

Dissolution of a Firm may take place (Section 39 - 44)

- (a) as a result of any agreement between all the partners (i.e., dissolution by agreement);
- (b) by the adjudication of all the partners, or of all the partners but one, as insolvent (i.e., compulsory dissolution);
- (c) by the business of the Firm becoming unlawful (i.e., compulsory dissolution);
- (d) subject to agreement between the parties, on the happening of certain contingencies, such as: (i) effluence of time; (ii) completion of the venture for which it was entered into; (iii) death of a partner; (iv) insolvency of a partner.
- (e) by a partner giving notice of his intention to dissolve the firm, in case of partnership at will and the firm being dissolved as from the date mentioned in the notice, or if no date is mentioned, as from the date of the communication of the notice; and
- (f) by intervention of court in case of: (i) a partner becoming the unsound mind; (ii) permanent incapacity of a partner to perform his duties as such; (iii) Misconduct of a partner affecting the business; (iv) willful or persistent breaches of agreement by a partner; (v) transfer or sale of the whole interest of a partner; (vi) improbability of the business being carried on save at a loss; (vii) the court being satisfied on other equitable grounds that the firm should be dissolved.

- 15. Partners (Section 5 of Limited Liability Partnership Act, 2008):** Any individual or body corporate may be a partner in a LLP.

However, an individual shall not be capable of becoming a partner of a LLP, if—

- (a) he has been found to be of unsound mind by a Court of competent jurisdiction and the finding is in force;
- (b) he is an undischarged insolvent; or
- (c) he has applied to be adjudicated as an insolvent and his application is pending.

- 16. Effect of registration (Section 14 of Limited Liability Partnership Act, 2008):**

On registration, a LLP shall, by its name, be capable of—

- (a) suing and being sued;
- (b) acquiring, owning, holding and developing or disposing of property, whether movable or immovable, tangible or intangible;
- (c) having a common seal, if it decides to have one; and
- (d) doing and suffering such other acts and things as bodies corporate may lawfully do and suffer.

- 17. Corporate Veil:** Corporate Veil refers to a legal concept whereby the company is identified separately from the members of the company.

The term Corporate Veil refers to the concept that members of a company are shielded from liability connected to the company's actions. If the company incurs any debts or contravenes any laws, the corporate veil concept implies that members should not be liable for those errors. In other words, they enjoy corporate insulation.

Thus, the shareholders are protected from the acts of the company.

However, under certain exceptional circumstances the courts lift or pierce the corporate veil by ignoring the separate entity of the company and the promoters and other persons who have managed and controlled the affairs of the company. Thus, when the corporate veil is lifted by the courts, the promoters and persons exercising control over the affairs of the company are held personally liable for the acts and debts of the company.

The following are the cases where company law disregards the principle of corporate personality or the principle that the company is a legal entity distinct and separate from its shareholders or members:

- (i) To determine the character of the company i.e. to find out whether co-enemy or friend
- (ii) To protect revenue/tax
- (iii) To avoid a legal obligation
- (iv) Formation of subsidiaries to act as agents

(v) Company formed for fraud/improper conductor to defeat law

- 18. Doctrine of Indoor Management (Companies Act, 2013):** According to the “doctrine of indoor management” the outsiders, dealing with the company though are supposed to have satisfied themselves regarding the competence of the company to enter into the proposed contracts are also entitled to assume that as far as the internal compliance to procedures and regulations by the company is concerned, everything has been done properly. They are bound to examine the registered documents of the company and ensure that the proposed dealing is not inconsistent therewith, but they are not bound to do more. They are fully entitled to presume regularity and compliance by the company with the internal procedures as required by the Memorandum and the Articles. This doctrine is a limitation of the doctrine of “constructive notice” and popularly known as the rule laid down in the celebrated case of *Royal British Bank v. Turquand*. Thus, the doctrine of indoor management aims to protect outsiders against the company.

The above mentioned doctrine of Indoor Management or Turquand Rule has limitations of its own. That is to say, it is inapplicable to the following cases, namely:

- (a) **Actual or constructive knowledge of irregularity:** The rule does not protect any person when the person dealing with the company has notice, whether actual or constructive, of the irregularity.

In *Howard vs. Patent Ivory Manufacturing Co.* where the directors could not defend the issue of debentures to themselves because they should have known that the extent to which they were lending money to the company required the assent of the general meeting which they had not obtained.

Likewise, in *Morris v Kansseen*, a director could not defend an allotment of shares to him as he participated in the meeting, which made the allotment. His appointment as a director also fell through because none of the directors appointed him was validly in office.

- (b) **Suspicion of Irregularity:** The doctrine in no way, rewards those who behave negligently. Where the person dealing with the company is put upon an inquiry, for example, where the transaction is unusual or not in the ordinary course of business, it is the duty of the outsider to make the necessary enquiry.

The protection of the “Turquand Rule” is also not available where the circumstances surrounding the contract are suspicious and therefore invite inquiry. Suspicion should arise, for example, from the fact that an officer is purporting to act in matter, which is apparently outside the scope of his authority. Where, for example, as in the case of *Anand Bihari Lal vs. Dinshaw & Co.* the plaintiff accepted a transfer of a company's property from its accountant, the transfer was held void. The plaintiff could not have supposed, in absence of a power of attorney that the accountant had authority to effect transfer of the company's property.

Similarly, in the case of *Haughton & Co. v. Nothard, Lowe & Wills Ltd.* where a person holding directorship in two companies agreed to apply the money of one company in payment of the debt to other, the court said that it was something so unusual “that the plaintiff were put upon inquiry to ascertain whether the persons making the contract had any authority in fact to make it.” Any other rule would “place limited companies without any sufficient reasons for so doing, at the mercy of any servant or agent who should purport to contract on their behalf.”

- (c) **Forgery:** The doctrine of indoor management applies only to irregularities which might otherwise affect a transaction but it cannot apply to forgery which must be regarded as nullity.

Forgery may in circumstances exclude the ‘*Turquand Rule*’. The only clear illustration is found in the *Ruben v Great Fingall Consolidated*. In this case the plaintiff was the transferee of a share certificate issued under the seal of the defendant’s company. The company’s secretary, who had affixed the seal of the company and forged the signature of the two directors, issued the certificate.

The plaintiff contended that whether the signature were genuine or forged was apart of the internal management, and therefore, the company should be estopped from denying genuineness of the document. But it was held, that the rule has never been extended to cover such a complete forgery.

PAPER – 2: BUSINESS LAWS& BUSINESS CORRESPONDENCE AND REPORTING

SECTION B: BUSINESS CORRESPONDENCE AND REPORTING

QUESTIONS

Chapter-1

Communication

- (1) What is network in communication?
- (2) Describe various characteristics of effective communication?

Chapter 2

Sentence Types: Active Passive Voice, Direct Indirect Speech

- (A) Change the following sentences into passive voice.
1. John helps William.
 2. Who did this?
 3. Some students were helping the layman.
 4. Ram will finish the work by tomorrow.
 5. The Peon opened the gate.
- (B) Change the following Direct speech into Indirect speech.
1. He said, 'I have passed the examination.'
 2. Ram said to him, 'I don't believe you.'
 3. 'Where do you live?' asked the stranger.
 4. 'Call the second witness,' said the judge.
 5. He said, 'Well-done! You have done well.'

Chapter -3 Vocabulary

(A) Select the suitable synonym for the given words:

1. Inchoate
a- Contextual b- notified c- rudimentary d- disseminate
2. Hone
a- Grind b- jumble c- heuristic d- chroneme
3. Dilatory
a- Using time b- wasting time c- about to complete d- proximity

4. Sturdy
a- Stealth b-very small c-peculiar d-indomitable
5. Oblivious
a- Refuel b- problematic c- digress d-heedless

(B) Select the suitable antonym for the given word:

1. Frivolous
a- Resolute b-gleeful c-fragile d- advantageous
2. Prerogative
a- Positive b- embargo c- invincible d- grapple
3. Vituperate
a- Dignity b- relevance c- exculpate d- perturb
4. Turmoil
a- Kindness b- compliment c- adjustor d- serenity
5. Sane
a- ego b- frantic c- composer d- gleaner

Chapter 4

Comprehension Passages

Read the following comprehension passages and answer the following questions

Passage 1

(1) All languages are systematic and rule bound. Children across the world acquire their natural language in same manner. In this context, linguistics is not simply the study of foreign languages. It is the scientific, organized and systematic study of a language. Linguists examine and evaluate language on the basis of words, sentence, word order, pronunciation to discuss the internal language mechanism. Generally people understand that a linguist can speak many languages. However there is big difference between a linguist and a polyglot. India as a case in example has six distinct language families. It is estimated that approx. seventeen hundred languages are spoken in India only. Hindi is a rich language but does not still have a national language status in terms of official usage although it is official language for some states. English is official language for most other states.

Most countries have only one language besides Canada where French and English both are official languages. In the western world, countries are strongly associated with single languages and vice versa. Linguists see this due to the rise of nation states in the past few centuries where single languages attained official status in individual countries, English in the United Kingdom, French in France, Italian in Italy, etc. However beneficial the official status of one language may be for a

modern country in terms of government, public discourse, higher education, etc., it is not helpful to other languages which may be found within the borders of a particular country. In many aspects language represents our identity and culture. Furthermore, even in countries where only one language is spoken, say Dutch in the Netherlands, there may well be different dialects of this language closely related to the national language. Even within Europe, and most certainly outside of it, the equation of one country with one language breaks down. Switzerland is a good example of a country where a single national identity exists across three major and one minor speech community: Swiss German, French, Italian and Rhaeto-Romance. Beyond Europe it is more the rule than the exception for countries to have several languages within their borders. One need only think of such countries as India and China or Siberian Russia to see how many languages can be integrated into a single state. In such instances, there is of course an official language which serves the function of a lingua franca, that is, a language which is used as a means of communication among those groups who do not speak each others language.

1. A linguist is one who
 - a- knows many languages
 - b- make a language
 - c- speak many languages
 - d- master in programming language
2. India as a linguistic area has-
 - a- a single language
 - b- six languages
 - c- only one official language
 - d- many languages
3. Language represents-
 - a- Population
 - b- Identity
 - c- Boundary
 - d- civilization
4. Switzerland is famous for –
 - a- Natural diversity
 - b- Language identity
 - c- Cultural identity
 - d- National identity
5. Lingua franca means-

- a- Any language used for speech and writing between business purpose
- b- Language for business
- c- Any language used for communication between groups who have no other language in common.
- d- Any language used for communication between the particular speech community

Passage 2

The word 'Ethics' is derived from the Greek word "ethos" meaning character. It refers to conventional standard of right and wrong, good and bad that means what people should do or should not. It includes fairness, loyalty and honesty for others. In the context of an organization, ethics can be viewed as a frank conversation about those values and issues most important to stakeholders and to business. Ethical behaviour in organizational context has been most frequently described in terms of ethical standards of senior leaders and the culture to which they substantially contribute (DeGeorge, 1986). We define leadership as the art of persuading a follower to want to do the things, activities, that the leader sets as goals. The role of leaders is that of directing an individual's behaviour towards a desired goal. There are several kinds of Leaders that having different leadership styles that stem from unique characteristics of their personality. Leaders have different values, attitudes, beliefs, conduct, habits and practices. It largely depends upon the organizational, professional or institutional culture. Leadership signifies a relation between a leader and his followers within a situational and organizational context. Leadership in the context of normative organizational ethics can be defined with regard to how individuals should or ought to behave in an organization. This includes speculations about criteria that define ethical decisions and personality characteristics.

Many business organizations are implementing policies and procedures to encourage an ethical work culture. Companies are establishing codes of ethics, appointing ethics compliance officers, and instituting ethics training programs. Ethics comprise five elements: responsibility, respect, fairness, honesty, and compassion. Companies are also developing Web-based programs and workshops that teach employees how to relate to each other, to the company, to customers, and to business partners. These trainings sometimes include ethical decision-making models and role-playing scenarios that help employees respond appropriately to dilemmas. Typical ethical topics include workplace romance, e-mail appropriateness, Internet use, integrity, confidentiality, security, and harassment.

1. Write title of the passage-
 - a- Ethics in business
 - b- Ethical Leadership
 - c- Ethics and Marketing
 - d- Leading as a leader
2. Ethics include-

- a- Beyond loyal
 - b- Need and importance
 - c- Truthiness
 - d- Knowing right and wrong
3. Most leaders have-
- a- Social mutual relation
 - b- Effective speech
 - c- Individual leadership style
 - d- Intrapersonal behavior
4. ----- is organized by organizations for inculcating ethics amongst employees
- a- Seminar
 - b- Conference
 - c- Moral value discussion
 - d- Ethics training programme
5. Objective of organizing training programme on ethics to inculcate
- a- Ethical decision making
 - b- Ethical based value system
 - c- Ethical work culture
 - d- harmony

Chapter 5 Note Making

Read the following passage/news story and make proper notes following the guidelines of Note making. (Source: internet, newspaper articles)

Market risk is inevitable part of capital market. Broadly, 'MR' means changes in the market prices of underlying. In commercial business the market risk may be a consequence but in capital market it forms organization's core business. MR can arise in different stages of services or different timing say during an hour, a day or a week. Generally, the primary concern in assessing the market risk is to assess it in absolute term or relative changes in comparison of any benchmark say interest rates etc. The market risk can be broken down into different classes: such as interest rate risk, foreign exchange risk, commodity risk and equity risk. Interest rate risk arises due to change in the yield curve. It affects not only current value of items of Balance Sheet of a financial institutions but also the off the Balance Sheet items. Foreign exchange risk arises on account of change in the price of foreign currency. Commodity risk arises due to change in price of commodities, commodity price index etc. and Equity risk occurs when there is a fall in equity indices or most of the shares. Equity risk normally results from any unprecedented events say sovereign default etc.

Chapter 7

Précis Writing

Read the following passages and write a précis for the same.

- 1) The word 'gender', originally a grammatical term, has come to refer to the social roles and behaviour of individuals arising from their classification as biologically male or female. In other words, Gender is general terms is imported from the social sciences for the sex or sexuality of human beings. Hence 'gender difference', of a difference in speech between men and women; language and gender, as a branch of sociolinguistics dealing with such differences. This is a huge complex embracing virtually all aspects of social behaviour of which language is only one. Recently, intensive research has been carried out about the relationship of language and gender, largely by female scholars who have felt drawn to the topic because of the obvious discrimination against women that has taken place in the past and which can still be observed today. The initial impulse was the work of the American linguist Robin Lakoff, who in the early 1970s focussed her attention on certain themes with the language and gender complex above those that she rightly felt required rectification. Her work stimulated other scholars to engage in this study and soon language and gender was a burgeoning research area in universities across the western world. Various opinions emerged on this relationship with two gaining particular focus. One is the difference approach which established that male and female language is dissimilar in spoken as well as written without attributing this to the nature of the social relationship between men and women. The other is the dominance approach which saw language usage by females and males as reflecting established relationship of social control of the latter over the former. With the maturation of research on language and gender the simple 'difference – dominance' dichotomy was increasingly regarded as unsatisfactory and insufficiently nuanced. For example, to maintain that men have a competitive style of social behaviour in western countries is a generalisation that everyone would agree. However, there are men who are not competitive in this respect. There are common tendencies that one comes across such as men interrupt women more, women are more communicative than men, women gossip more than men, men speak more comfortably in public and are good in calculation than women.
- 2) There are approx. 6000 languages spoken worldwide. Out of them only some languages have script while others exist only in spoken form. Language diversity is common phenomena to the human. But Language death is equal to human death. In this regard, we need to work for language documentation, making new language policy, and new application to enhance the vitality of languages. A language is endangered when it is on a path toward extinction. Indeed, without proper documentation, a language that is extinct can never be revived. A language is in danger when its speakers cease to use it, use it in an increasingly reduced number of communicative domains, and cease to pass it on from one generation to the next. That is, there are no new speakers, adults or children. About 97% of the world's people speak about 4% of the world's languages; and conversely, about 96% of the world's languages are spoken by about 3% of the world's people

(Bernard 1996: 142). Many indigenous peoples, associating their disadvantaged social position with their culture, have come to believe that their languages are not worth retaining. For linguists, each language is unique and each language is a unique expression of the human experience of the world. Thus, the knowledge of any single language may be the key to answering fundamental questions of the future. Every time a language dies, we have less evidence for understanding patterns in the structure and function of human language, human prehistory, and the maintenance of the world's diverse ecosystems. Raising awareness about language loss and language diversity will only be successful when meaningful contemporary roles for minority languages can be established, for the requirements of modern life within the community as well as in national and international contexts. External Specialists and Speech Communities External language specialists, primarily linguists, educators, and activists see their first task as documentation.

Chapter 8

Article Writing

- 1) **Online Payment on a high after demonetisation**
- 2) **Unemployment: A blot to Indian economy**

Chapter-10

Letter Writing

- 1) Write a letter from xyz pvt ltd confirming the order placed and other details.
- 2) Write a complaint letter to the supplier about a defective consignment received.

Chapter 11

Formal Mails

- 1) Write a mail to Suraj Gupta responding to his query about the availability of cosmetics and toiletries in your manufacturing unit 'Shimmer and Shine'. You are Mr. Vishnu Verma, marketing head of the company. (word limit: 150-200 words)
- 2) You are Arvindkumar, a team leader in project implementations department of Cellular Telecommunications. Write a mail to all members of your team asking them to attend a meeting after two days, seeking their suggestions on ways and means to speed up the implementation of the project of improving connectivity in X,Y,Z areas in the city. (word limit: 150-200 words)

Chapter 12

Resume Writing

- 1) You are Abhinav/Rakhi Goel, a resident of Tagore Garden, New Delhi. You have recently come across an advertisement in the Times of India post of a Jr. Accountant at HCL. Draft a résumé along with a cover letter in response to the advertisement.

- 2) You are Anil/Snjukta. You come across the following advertisement for the post of Chartered Accountant in the Employment News at ROCA. You consider yourself suitable and eligible for the post. Write an application in response to the advertisement. Attach your curriculum vitae.

Chapter 13

Meetings

- (1) Your company, has witnessed a gradual decline in a consumer product over the one year. Prepare the minutes of the meeting for the same. Members in the meeting; Head of the Sales and Marketing, Product head, Product lead and concerned team members.
- (2) As an employee of a CA firm, Prepare the agenda of an upcoming partners' visit in tabular format. Include senior executive in the meeting discuss the agenda for the meeting and how the one day visit of the partner needs to be planned.

Answers

Chapter -1 Communication

- 1) A **communication network** refers to the method and pattern used by members of an organisation to pass on information to other employees in the organization. Network helps managers create various types of communication flow according to requirement of the task at hand. Some companies have established and predefined networks of communication for specified venture.

- 2) **The Characteristics of Effective Communication:**

Communication for humans is akin to breathing. From the first cry of the baby to the last breath of a person, communication is an essential part of life. However, good communication is an art that has to be developed and honed. Effective communicators practice every aspect of the skill frequently.

It is a fact that our everyday communication is often marred by confusion, misunderstandings, misconceptions, partial understanding and obscurity. Thus, several aspects must be kept in mind while interacting with others for our communication to convey the intended message.

1. **Clear:** Any spoken or written communication should state the purpose of message clearly. The language should be simple. Sentences ought to be short as the core message is lost in long, convoluted sentences. Each idea or point must be explained in a separate bulleted point or paragraphs. Make it easy for the reader to grasp the intent of the communiqué.
2. **Concise:** Brevity is the essence of business communication. No one has the time to read long drawn out essays. Besides, the core content is lost in elaborate details. Avoid using too many irrelevant words or adjectives, for example, 'you see', 'I mean to say', etc. Ensure that there are no repetitions

3. **Concrete:** The content of your communiqué should be tangible. Base it on facts and figures. Abstract ideas and thoughts are liable to misinterpretation. Make sure that there is just sufficient detail to support your case/ argument and bring focus to the main message
4. **Coherent:** Coherence in writing and speech refers to the logical bridge between words, sentences, and paragraphs. Main ideas and meaning can be difficult for the reader to follow if the writer jumps from one idea to another and uses contradictory words to express himself. The key to coherence is sequentially organized and logically presented information which is easily understood. All content under the topic should be relevant, interconnected and present information in a flow.
5. **Complete:** A complete communication conveys all facts and information required by the recipient. It keeps in mind the receiver's intellect and attitude and conveys the message accordingly. A complete communication helps in building the company's reputation, aids in better decision making as all relevant and required information is available with the receiver.
6. **Courteous:** Courtesy implies that the sender is polite, considerate, respectful, open and honest with the receiver. The sender of the message takes into consideration the viewpoints and feelings of the receiver of the message. Make sure nothing offensive or with hidden negative tone is included.
7. **Listening for Understanding:** We are bombarded by noise and sound in all our waking hours. We 'hear' conversations, news, gossip and many other forms of speech all the time. However, most of it is not listened to carefully and therefore, not understood, partially understood or misunderstood. A good listener does not only listen to the spoken words, but observes carefully the nonverbal cues to understand the complete message. He absorbs the given information, processes it, understands its context and meaning and to form an accurate, reasoned, intelligent response.

The listener has to be objective, practical and in control of his emotions. Often the understanding of a listener is coloured by his own emotions, judgments, opinions, and reactions to what is being said. While listening for understanding, we focus on the individual and his agenda. A perceptive listener is able to satisfy a customer and suggest solutions as per the needs of the client
8. **Focus and Attention:** Everyday work environment has multiple activities going on simultaneously. The ringing of the phone, an incoming email, or a number of tasks requiring your attention, anxiety related to work, emotional distress etc. can distract you. Such distractions are detrimental to the communication process with an individual or a group of people. You may overlook or completely miss important points or cues in the interaction. Thus, keeping your focus and attention during the communiqué is imperative for effective communication.

9. Emotional Awareness and Control: “Human behavior is not under the sole control of emotion or deliberation but results from the interaction of these two processes,” Loewenstein said.

However, emotions play a major role in our interactions with other people. They are a powerful force that affect our perception of reality regardless of how hard we try to be unbiased. In fact, intense emotions can undermine a person’s capacity for rational decision-making, even when the individual is aware of the need to make careful decisions.

Consequently, emotional awareness is a necessary element of good communication. While interacting with another person or a group, it is important to understand the emotions you and he/ she/ they are bringing to the discussion. Managing your own and others emotions and communicating keeping in mind the emotional state of others helps in smooth interaction and breakdown of the communication process.

Chapter-2 Sentence Types

(A) Active to Passive

1. William is helped by John.
2. By whom was this done?
3. The layman was being helped by some students.
4. The work will be finished by Ram tomorrow.
5. The gate was opened by the peon.

(B) Direct to Indirect Speech.

1. He said that he had passed the examination.
2. Ram said he didn’t believe him.
3. The stranger required where I lived.
4. The judge commanded them to call the second witness.
5. He applauded him, saying that he had done well.

Chapter-3 Vocabulary

(A) Synonyms

1. C
2. A
3. B
4. D
5. D

(B) Antonyms

1. A
2. B
3. C
4. D
5. B

Chapter -4 Comprehension Passages

Passage-1

1. A 2. d 3. b 4. b 5. c

Passage-2

1. b, 2. d, 3. c, 4. d, 5. a

Chapter-5 Note Making

- 1) Risk Management
 - 1) What is risk management
 - 2) Relevancy of MR in commercial business
 - a- Fluctuation-
 - b- Primary concern
- 2) How many kinds of MR
 - a) Interest rate risk
 - b) Foreign exchange risk
 - c) Commodity risk
 - d) Equity risk
- 3) Equity risk occurs when
- 4) Primary concern of MR

Key:

What-What

Management- management

Relevancy- Relevancy

MR- MarketRisk

Comrcial- Commercial

Bsness- business

Intrnt- Internet

Rsk-risk

Forn-foreign

Exchnng-exchange

Commdty-commodity

Equity- equity

d-the

prmry- primary

Chapter -7 Précis Writing

1) Language and Gender

The word 'gender' used in two contexts, first for grammatical gender and second biological gender. Language is influenced by gender. Women tend to use more standard language than men (perhaps due to their position in western societies). On the other hand they also tend to be at the forefront of linguistic innovations. A woman tends to good in verbalization.

Language Vitality and Endangerment

2) Language endangerment is an alarming situation worldwide. Language teachers should be well trained linguistically and language documentation should be encouraged by state authorities. Similarly, linguists, language activists, and language policy makers have a long-term task to compile and disseminate the most effective and viable mechanisms for sustaining and revitalizing the endangered languages.

Chapter -8 Article Writing

1) Hints:

.On Nov.8, 2016- govt. announced discontinuation of Rs. 500 and Rs. 1000 notes.

- The move forced people to use options such Internet banking, mobile banking, credit and debit cards, mobile wallets and other prepaid payment instrument.
- Digital transactions have grown by 400 to 1000%.
- This figure does not include transactions done through Master and Visa cards.

- People to be educated about digital payments through websites and television.
- Increased transactions on e-wallet.
- Volume of transactions using Rupay card has increased from 3.85 lakh per day to 16 lakh per day.
- These digital transactions will ensure money comes into the system.
- All money/transactions will be accountable. They will generate tax, thus developing the country's economy.
- The government will develop better welfare plans when money will be deposited in banks.

Q.12.-Topic- Unemployment: No longer India's economy capital

2) Hints:.

- The world economy is facing 2 major challenges- unemployment and poverty.
- Financial crisis caused by unemployment leads to an overall purchasing power resulting in poverty followed by an increasing burden of debt.
- In India, the problems of underemployment, unemployment and poverty have always been the main hindrances to economic development.
- Another colossal problem is the large population.
- A critical aspect is the regional disparity.
- Mass migration from rural to urban regions is adding to the problems of unemployment and poverty.
- Economic reforms, changes in the industrial policy and better utilization of available resources will reduce the problem.
- The government must initiate long term measures for poverty alleviation.

Chapter-10

Writing Formal Letters and Official Communication

Kalu Sarai,
New Delhi

August 09, 2019

MR. Ramesh

Director, Sales and Marketing
XYZ Pvt. Limited

Dear Sir/Ma'am,

Sub: Order Confirmation (No: XYZ/0012/Jun 2019)

I would like to take the opportunity to thank you for giving us a business opportunity. It is an honour for us to be serving your esteemed organization that enjoys a formidable reputation.

I would like to inform you that the 1800 units of machinery ordered vide Order no. XYZ/0012/Jun 2019, will be delivered as per the mutually decided date. In addition, our experts would come to install the machinery and give a detailed demo of its working. We would also provide a free for the next two years, taking care of any wear and tear or products damage. The products has two year warranty period.

For any other query regarding the machinery ordered and its functioning, please feel free to contact us. We would be happy to serve you at the earliest.

Thanks and Regards,

Mr.Khan

Sr. Manager, Sales and Marketing, Drive Pvt. Ltd.

2) XYZ Corporation

Rajeev chowk

New Delhi

August 09, 2019

The General Manager

Sales and Purchase Division

XYZ Pvt. Limited

Gurugram

Dear Sir/Ma'am,

Sub: Complaint against the order no. S/N-116

This is with reference to order no S/N-116 made on December 1, 20XX. The order comprised six 2 tonne split air-conditioners of XXX brand and four 1.5 tonne window air-conditioners of XYZ brand. As per the agreement, the products were to be delivered within ten

days of order and a representative was to be sent for installation and demo. Unfortunately, only half the order has been delivered and no representative has visited of installation or demo.

The fact that you have taken undue time and have not yet delivered the order, has caused us great embarrassment and inconvenienced our clients. In addition we have received no correspondence from your side explaining the delay.

Kindly ensure that the remaining items of the order are delivered to us before September 12, 20XX failing which payment will be stopped or the order cancelled.

I sincerely request you to look into the matter and the needful as soon as possible.

Thanks & Regards!

Ashita Bhargava

Sr. Manager

Operations and Admin Department

Chapter-11 Writing Formal Mails

Mail-1

(Value points)

- a) Correct receiver E-mail Id.
- b) Subject should be catchy/highlighted and relevant.
- c) Salutation, mention both –Dear Sir/Ma'am,.
- d) Opening paragraph state the offer.
- e) Offer special discount to an old valued customer.
- f) Detail you trendy, stylish and durable products and affirm that you are the first in the industry to introduce these state of art products.
- g) Be persuasive in convincing customer to be the first to use the products and and thus attract clientele.
- h) Mention your website where the wide range of products can be viewed.
- i) Request to place order at the earliest.

Mail-2

value points.

- a) Correct receiver E-mail Id.
- b) Subject should be catchy/highlighted and relevant.
- c) Address should be to group- 'Hi All'

- d) Specify date and place of meeting.
- e) Mention time frame of completion of project.
- f) State problems being faced-procuring equipment, legal problems, local people protesting against radiation threat, getting required permission form local government bodies etc.
- g) Ask for viable suggestions-more resources, better software, longer working hours.

Chapter-14 Resume Writing

1) Cover letter

Date: August 09, 2019

To,
The HR
HCL,
206, State Street
Mumbai-201006

Dear Sir/Ma'am,

Sub: Application for the post of Jr. Accountant

The 'Jr. Accountant' position described in the recent 'Times of India' advertisement immediately caught my attention. I have enclosed my résumé for your consideration. I am confident you will find that my qualifications more than meet your requirements. I am a skilled team player with proficient in accountancy.

I will communicate you next week to confirm your receipt of my résumé and answer any preliminary questions. I look forward to a positive response.

Yours Sincerely,
Abhinav Goel
Tagore Garden,

Résumé

Rakhi Goel

Jr. Accountant

Mob: +91-xxxxx xxxxx

Email: xyz@gmail.com

Date of Birth: 16 June 1986

Permanent Address: xyz nagar, Varanasi

Nationality: Indian

Marital Status: Unmarried

Academic Qualification:

S No.	Qualification	Subject/Stream	Institute	Board/University	Year of Passing	%/Division
1	CA	CA	ICAI	ICAI	2015	80%/I
2	Higher Secondary	Humanities	BKY New Delhi	CBSE	2012	76%/I
3	Secondary	Humanities	KVS, Saket, New Delhi	CBSE	2010	68%/I

Internship:

- One year internship at IBM, Noida, form 2015-16.

Professional Skills:

- Accountancy, Auditing, Forensic Auditing, Corporate Law

Language Known:

- English, Japanese, Hindi (Comm.)

Hobbies:

Reading Books, Playing Chess, Travelling

References:

- Taruna Kohli
Assistant Secretary
ICAI, New Delhi
Cont.: +91-xxxxx xxxxx
E-mail: xyz@gmail.com

Dr. Raj Nath Bhatt
Professor
Department of Linguistics, B.H.U.
Cont.: +91-xxxxx xxxxx
E-mail: xyz@gmail.com

PAPER – 2 : BUSINESS LAWS & BUSINESS CORRESPONDENCE AND REPORTING 31

Place: New Delhi

Date: 09.08.2019

(Rakhi Goel)

Date: August 09, 2019

To,

The HR

ROCA

Bhiwadi, Rajasthan-243466

Subject: Application for the Post of Chartered Accountant

Dear Sir/Ma'am,

I am very interested in the 'Chartered Accountant' position at ROCA, advertised in the employment news on Monday, August 06, 2019. I have more three years teaching experience in different reputed organisations. I feel that I would be an excellent candidate.

My CV is enclosed summarising where my skills and abilities have been developed. I would welcome the opportunity to discuss my background with you further. May I have an interview with you at your earliest convenience? Please contact me at xxxxxxxxxx or at xyz@gmail.com.

I look forward to hearing from you.

Thanks & Regards!!

Sincerely,

Anil Mishra

CA

Curriculum Vitae**Anil Mishra**

Chartered Accountant

XYZ Company

NCR

Phone: +91- xxxxxxxxxx

E-mail: xyz@gmail.com

Profile/Objective:

- Hardworking, punctual and dedicated individual seeking in accounting. Possesses strong leadership and team management skills. A problem solver who is able to calmly deescalate situations and work towards favourable outcomes for all involved. Passionate, knowledgeable and giving.

Educational Qualifications:

- Completed CA in the batch 2013-17
- 10+2, from CBCE, New Delhi, 2012, with 1st Division.
- 10th from CBCE, New Delhi, 2010, with 1st Division.

Award/Achievements:

- Got prize for standing first in Linguistics, B.A. at B.H.U.

Administrative Experience:

- Administrative Warden at Rajshree Institute of Management & Technology, Bareilly, U.P.
- Chief Proctor at Navyug Mahavidyalaya, Badshahpur, Jaunpur, U.P.
- Venue Coordinator in the 11th ICOSAL-11 organized by Department of Linguistics, Banaras Hindu University from 23, Jan.-25, Jan. 2014.

Professional Skills:

Accountancy, Auditing, Proficient in MS-Office & Web Browsing, English typing 40 w/m

Cultural/Social Activities:

- Participated as Volunteer in *Durgotsav Puja at DKY Public School*, from 2004-09, 2013-16.
- Venue Coordinator of '*Sanskriti*' Cultural Event at DKY Public School in 2008.
- Actively Participated in all the major social & cultural events organized by School.

Language Known:

- English, Hindi, Punjabi, Marathi, (Comm.)

Workshop/Training Programme/Academic Participation:

- Participated in Short Term Programme (STP), on 'Forensic Auditing' at regional centre, Kolkata, from 01-06 Oct., 2018.
- Participated in National on xyz at xyz from
- Participated in International Lecture on "*LEARN TO FIND YOUR HIDDEN TALENT*" delivered by Geshe Michael Roach, at Bharat Adhyayan Kendra, B.H.U. Varanasi, (INDIA), on 13 Feb. 2017.
- Participated in *Human Value "Harmony"* workshop organized by IIT, B.H.U., Varanasi from 31 Jan.-03 Feb. 2016.
- Participated in One-week workshop on Accounting at regional centre, Mumbai, from 12 Jan.-21 Jan. 2016.

REFERENCES: Can be provided on request.

DECLARATION: I solemnly declare that all the above information is correct to the best of my knowledge and belief.

Date:

Place:

(Manish Reddy)

Chapter-13 Meetings

1)

Date: July 09, 2019

Venue: Conference Hall, 2nd Floor,

Meeting Started at 02:00 PM

In attendance: Mr. Ram Swaminathan, Head, Sales and Marketing, Mr. Prabhu Das, Product Head, Product lead, four members of the sales team.

Mr. Ram Swaminathan, Head of Sales and Marketing informed the agenda of the meeting i.e., the sales decline in the product.

Ms. Reena Mathur, Sales lead gave a detailed analysis of the sales figures for the one year.

Her team including Mr. A. Mr. B, Ms. C, Ms. D elaborated on the market trend target customers and their needs.

Mr. Prabhu Das, Product Head expressed concern over the matter, discussed a few changes in the sales strategy.

All the participants contented to the concerns raised and decided to submit their reports.

The Head of Sales and Marketing proposed a vote of thanks and declared the next meeting to discuss reports to be held on August 02, 2019.

ATR to be submitted by July 26, 2019 to the Head Sales and Marketing.

2) Tabular Agenda

Time	Topic	Attendees	Speaker	Duration
08:30 AM	Introduction and Welcome note	Name of the participants	Director, Finance	10 Minutes
08:40 AM	Speech	Name of the participants	Hon'ble Mr. Partner	25 Minutes
09:05 AM	Discussion on new audit trends	Name of the participants	Sr. Manager Audit	25 Minutes
09:30 AM	Tea/Breakfast	Tea/Breakfast		30 Minutes
10:00 AM	Discussion on new adapting technology/application	Name of the participants	Sr. Manager Technology/Application	20 Minutes
10:20 AM	Open house	Name of the participants	All members	20 Minutes
10:40 AM	Vote of thanks	Name of the participants	Director	10 Minutes