# CA FOUNDATION- MOCK TEST

(GCF-11 & 12, CA FOUNDATION GD & PD)

DATE: 23.02.2021 MAXIMUM MARKS: 100 TIMING: 3 Hours

## **BUSINESS LAW & BUSINESS CORRESPONDENCE & REPORTING**

Question No. 1 is Compulsory. Answer any four question from the remaining five questions. Wherever necessary, suitable assumptions should be made and disclosed by way of note forming part of the answer.

Working Notes should from part of the answer.

# Question 1:

(a) A एण्ड कम्पनी को 1970 में एक साझेदारी फर्म के रूप में पंजीकृत किया जाता है जिसमें A, B और C साझेदार है। 1971 में A की मृत्यु हो जाती हैं। 1972 में B और C, A एंड कम्पनी के नाम और उसके आधार पर X पर मुकदमा करते है, परन्तु फर्म का पुनः पंजीकरण नहीं करवाते। अब प्रथम प्रश्न, जिस पर हमें विचार करना है, वह है कि क्या मुकदमा किया जा सकता है ? अब उपरोक्त उदाहरण में क्या अन्तर हो जायेगा यदि 1972 में B और C ने एक साझेदार D को शामिल कर लिया था और उसके पश्चात X के विरुद्ध बिना पंजीकरण कराये मुकदमा किया था।

(6 Marks)

(b) कब शर्त भंग को आश्वासन भंग के समान माना जा सकता है ?

(4 Marks)

(c) कारण सिहत बताइए कि क्या निम्निलिखित दशा में भारतीय अनुबंध अधिनियम, 1872 के अनुसार कोई अनुबंध पक्षों के बीच है ? J रेलवे स्टेशन पर लगी हुई प्लेटफॉर्म टिकट बेचने वाली मशीन में रू. एक के 3 सिक्के डाल देता है।

(2 Marks)

## Question 2:

(a) LLP के निस्तार तथा समापन संबंधित प्रावधानों की विवेचना कीजिए?

(6 Marks)

(b) गारण्टी कम्पनी से क्या अभिप्राय होता है? गारण्टी कम्पनी एवं अंश पूँजी कम्पनी में क्या समानताएँ व असमानताएँ होती है?

(6 Marks)

#### Question 3:

(a) रिव प्रा०लिं० कम्पनी ने 5 करोड़ का उधार मुद्रा कम्पनी से लिया। यह ऋण कम्पनी के अधिकार क्षेत्र से बाहर था। क्या कम्पनी ऋण चुकाने के लिए बाध्य है? क्या मुद्रा कम्पनी को कोई अधिकार प्राप्त है।

(5 Marks)

(b) क्रेता सावधान रहो का सिद्धान्त बताएँ व नियम के अपवाद भी बताऐ ?

(7 Marks)

#### Question 4:

(a) सुश्री प्रीति एक कार की स्वामी थी जो कि उस को श्री जोशी को देती है "कृय या वापसी" के आधार पर, एक सप्ताह बाद श्री जोशी उस कार को श्री गणेश को गिरवी रख देते हैं। सुश्री प्रीति अपनी कार श्री गणेश से वापिस मांगना चाहती है। वस्तु विकृय अधिनियम के संदर्भ में निर्णय लें क्या सुश्री प्रीति को कार वापिस प्राप्त होगी।

(6 Marks)

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- (b) X, एक अवयस्क को M/s ABC and Co. में लाभ लेने के लिए सभी साझेदारों की राय से साझेदार बनाया गया। वयस्क होने पर, छः मास से अधिक बीत गए किन्तु X यह सार्वजनिक सूचना देने से चूक गया कि यह फर्म में साझेदार बनना चाहता है अथवा नहीं चाहता है। बाद में, L जो कि M/s ABC and Co. को सामग्री की पूर्ति करता है, ने M/s ABC and Co. के विरूद्ध देय ऋण की पूर्ति के लिए वाद प्रस्तुत किया। भारतीय साझेदारी अधिनियम 1932 के संदर्भ में व्याख्या करें:—
  - (i) X किस सीमा तक उत्तरदायी होगा यदि वह व्यस्क होने के बाद सार्वजनिक सूचना देने में असफल रहा?
  - (ii) क्या L, X से ऋण की पूर्ति कर सकता है?

(6 Marks)

## Question 5:

(a) A, B, C एक फर्म में साझेदार है। उन्होंने संयुक्त रूप से C को रू. 1,50,000 देने का वचन दिया। C दिवालिया हो गया तथा उसकी निजी सम्पत्ति से उसके ऋण के दायित्व का केवल 1/5 भाग ही प्राप्त हो सका। A को P का पूरा भुगतान करने के लिए बाध्य किया गया। भारतीय अनुबंध अधिनियम, 1872 के प्रावधान की जांच करके निर्णय दीजिए कि किस सीमा तक A, B से अपना धन वसूल सकता है?

(6 Marks)

- (b) P नीलामी द्वारा Q को एक घोड़ा बेचता है जो P जानता है कि अस्वस्थ है। निम्न परिस्थितियों में क्या समझौता वैध है बताये
  - (a) यदि PQ को घोड़े की अस्वस्थता के बारे में कुछ नहीं बताता
  - (b) यदि PQ को कुछ नहीं बताता व P, Q की पूत्री है।
  - (c) यदि Q P से कहता है कि यदि तुम मना नहीं करोगे तो मैं मान लूँगा कि घोड़ा स्वस्थ है। P कुछ नहीं कहता है।

(6 Marks)

# Question 6:

(a) श्री अनिल ने 16 अप्रेल, 2018 को बिजलीयुक्त कारों के निर्माण के लिए एकल व्यक्ति कम्पनी की स्थापना की। 31 मार्च 2019 को समाप्त होने वाले वित्तीय वर्ष में इस कम्पनी की अर्थात् 2.25 करोड़ रुपए थी। उस का मित्र सुनील इस एकल व्यक्ति कम्पनी में विनियोग करना चाहता था, अतः उन्होंने स्वेच्छा पूर्वक इस कम्पनी को निजी दायित्व वाली कम्पनी में परिवर्तित करने का निर्णय लिया। क्या अनिल ऐसा कर सकता है?

(4 Marks)

(b) Z ने मुम्बई स्थित अपना मकान W को रू. 10,000 मासिक किराये पर दिया। Z द्वारा देय रू. 2 लाख की राशि सम्पत्ति कर के रूप में बकाया होने के कारण निगम ने उसका मकान नीलाम करने के लिए विज्ञापन दिया W उसके कानूनी परिणाम से बचने के लिए निगम को Z द्वारा देय सम्पत्ति कर का भुगतान कर देता है। भारतीय अनुबंध अधिनियम, 1872 के प्रावधानों को ध्यान में रखते हुए निर्णय कि क्या W उस राशि को Z से वापस प्राप्त करने का अधिकारी है।

(4 Marks)

(c) फर्म के समापन व साझेदारी के समापन क मध्य अन्तर बताऐ?

(4 Marks)

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#### **PAPER: BUSINESS CORRESPONDENCE & REPORTING**

The Question Paper comprises of 5 questions of 10 marks each. Question No. 7 is compulsory. Out of questions 8 to 11, attempt any three.

# **SECTION-B: BUSINESS CORRESPONDENCE & REPORTING (40 MARKS)**

## **Question 7:**

(a) Body language speaks the truth while speaker may play with words to hide the truth, comment?

(2 Marks)

**(b) (i)** Choose the word which best expresses the meaning of the given word :

#### SCINTILLATING

- (1) Smoldering
- (2) Glittering
- (3) Touching
- (4) Warming

(1 Mark)

(ii) Select a suitable antonym for the word given under:

### **FIDELITY**

- (1) Commitment
- (2) Inconstancy
- (3) Ambitious
- (4) Devotion

(1 Mark)

(iii) Change the following sentence to indirect speech : Varun Said, "Every Kid should learn coding".

(1 Mark)

(c) Write a precis and give an appropriate title to the passage given below:

These days, it is not unusual to see people listening to music or using their electronic gadgets while crossing busy roads or travelling on public transport, regardless of the risks involved. I have often wondered why they take such risks, is it because they want a sense of independence, or is it that they want to tell everybody to stop bothering them? Or is it that they just want to show how cool they are? Whether it is a workman or an executive, earphones have become an inseparable part of our lives, sometimes even leading to tragicomic situations.

The other day, an electrician had come to our home to repair iron. We told him in detail what the fault was and needed to be done. But after he left, I found that the man had done almost nothing and iron was not working even after repair. It later turned out that he could not hear our directions clearly because he had an earphone on. Many of such earphones addicts commute by the Metro every day. While one should not be grudge anyone their moments of privacy or their love for music, the fact is 'iPod oblivion' can sometimes be very dangerous.

Recently. I was travelling wilt my wife on the Metro, Since the tram WAS approaching the last slat ion, there weren't too many passengers In our compartment, other than us, there were only two women sitting on the other side of the aisle. Arid then suddenly'. I spotted a duffel hag. The bomb scat ('lasted Mr several minutes, 'Then suddenly, a youth emerged from nowhere and picked up the bag. When we tried to stop him, he looked at us, surprised, Then he took off his earpieces, lifted the bag, and told us that the bag belonged to him and that he was going to get it at the next station.

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We were stunned but recovered in time to ask him where he was all this while. His answer was that in the compartment, leaning against the door totally involved in the music, He had no clue about what was going on around him. When he got off. earplugs in his hand, we could hear strains of the song.

(5 Marks)

## Question 8:

(a) Mr. Ramesh, the HR Head of ABC Insurance Co. Ltd., who is having charge of training and development also, during his twelve years with the Company. He had the experience of training and developing numerous employees, only to see many of them leave the firm after getting their advanced degrees. The Company has a Policy of reimbursement of 90% of the cost incurred on tuition fee. books etc. for acquiring such qualifications. Only those employees who have taken prior permission of HR before enrolment in such program/degree and completed three years of service are eligible for seeking the reimbursement. A proof of its popularity was that most of the junior and middle level managers had availed this facility to advance their qualifications.

Mr. Kumar, a Sales Executive, who had joined the Company just three years ago had also availed the aforesaid facility for pursuing a course in Business Management and had recently competed his master's degree in business management and submitted the same to the Company for seeking reimbursement and recording additional qualifications acquired in official records.

Mr. Ramesh congratulated him and added the additional qualifications acquired by him in the Company records and assured him to consider him for higher position keeping in view his qualifications in near future and of course subject to availability of vacancy as per the approved Organisation Chart. Further Mr. Ramesh allowed reimbursement of 90% of the cost incurred as per the Policy. Mr. Kumar on his achievement when he came to see and thank HR Head, but was strongly taken aback when he expressed his intention to leave the Company in favour of a competitor because he did not see any future for himself in ABC Insurance Co. Ltd. Head HR was annoyed as this had happened so many times in the past. He immediately rushed to see the Marketing Director to seek support for reviewing and discontinuing the Policy of educational reimbursement with immediate effect or to put a condition that all those employees who acquired such qualifications and reimbursed 90% of the expenses shall at least serve the Company for a minimum of 3 years after seeking such reimbursement.

(i) What could be the possible reasons behind employees quitting the Company after acquiring higher qualifications?

(2 Marks)

(ii) Is there any need to amend or abandon the Policy of educational reimbursement?

(1 Mark)

(iii) What measures do you suggest for overcoming high employee attrition problem?

(2 Marks)

## **(b)** Read the Passage:

(i) Make Notes, using Headings, Subheadings and abbreviations whenever necessary.

(3 Marks)

(ii) Write Summary

Recycling is simply the process of reusing the items from which utility can still be derived. It is important to recycle waste so that we can at least conserve some of

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our natural resources for the generations to come. Many products such as paper, cardboards, and cups come from trees. In fact trees are our natural assets: you can conserve trees by recycling the paper products as by doing so we can minimize the number of trees cut down a year. This is one form of waste recycling.

Recycling waste will not only save our natural resources but will also help save energy. By simply recycling an item or making a basic fix to it, we can save all the energy that would have been consumed in the process of making it. The same example can be taken with plastic items. A large amount of energy can be saved by simply reusing the plastic items. To recycle waste is to simply reduce pollution. By recycling plastic material, we can reduce air pollution as well as water pollution. Plastic factories produce a large amount of smoke while producing plastic material at same time; if we don't have a proper waste disposal system then those waste emissions will cause water pollution. Recycling helps reduce pollution too.

In simple words, recycling waste is essential for both the natural environment and humans. To sum up, recycling minimizes the need for raw materials so that the rainforests can be preserved. Great amounts of energy are used when making products from raw materials. Recycling requires much less energy and therefore helps to preserve natural resources. One needs to know the importance of recycling; at the same time being earth friendly can help make our planet a better place to live in.

(2 Marks)

## **Question 9:**

(a) Explain how listening for Understanding helps in communication.

(2 Marks)

(b) (i) Change the sentence from Active to Passive Voice.

Question – The crew cleaned the entire stretch of highway.

(1 Mark)

(ii) Change the sentence from Passive to Active Voice.

Question – The house was remodeled by the homeowners to help it sell.

(1 Mark)

(iii) Change the following sentence to indirect speech.

Question – Socrates said, "Virtue is its own reward."

(1 Mark)

(c) Write an article of about 250 words on the topic, "The Pros and cons of online education in India".

(5 Marks)

#### **Ouestion 10:**

(a) What is formal communication, explain.

(2 Marks)

OR

Encoding the matter is an important element of communication, comments?

(2 Marks)

- (b) (i) Choose the word which best expresses the meaning of the given word : Concise
  - (1) Brief
  - (2) Better
  - (3) Important
  - (4) Interesting

(1 Mark)

Choose the word which best expresses the meaning of the given word: **Cryptic** 

# **MITTAL COMMERCE CLASSES**

(ii)

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|     |   | (1)<br>(2)<br>(3)   | Pertinent<br>Common<br>Mysterious  |                              |
|-----|---|---|--|------------------------------|
|     |   | (4)   | Loyalty  | (1 Mark)                     |
|     | (iii)   | Change the following sentence to indirect speech: "Do you suppose you know better than your own father?" jeered his angry mother. |  |                              |
|     |   |   |  | (1 Mark)                     |
| (c) | Draft Newspaper Report on "Project to interconnect rivers in India" to be a national newspaper. |   |  | to be published in (5 Marks) |
| _   | tion 11   |   |  | (5 Marks)                    |
| (a) | Explai  | n Whe   | el & Spoke network in communication.   | (2 Marks)                    |
| (b) | Select<br>(i)   |   | orrect meaning of Idioms / Phrases given below : a mastermind To be a pioneer To be an entrepreneur To be an amateur To be a villain | (1 Mark)                     |
|     | (ii)  | At with (1) (2) (3) (4)   | t's end Impoverished Drained Completed Perplexed   | (1 Mark)                     |
|     | (iii) Change the sentence into Passive voice :  |   |  |                              |
|     |   | Quesi   | tion – Will you tell me a story ?  | (1 Mark)                     |
|     | (iv)  | Choose (1) (2) (3) (4)  | se the word which best expresses the meaning of the gi<br>BAT<br>Conflict<br>Quarrel<br>Feud<br>Fight                                | ven word:                    |
|     |   | (+)   | rigite   | (1 Mark)                     |
| (c) |   | a lette   | r to an applicant informing him about the postponemer  | nt of his interview          |
|     | date.   |   |  | (4 Marks)                    |
|     |   |   | **   |                              |
|     |   |   |  | 6   Page                     |