{1 M}

MITTAL COMMERCE CLASSES



CA FOUNDATION- MOCK TEST

(GCF-2,3,4,5,6, VCF-1,2, VDCF-1,2 & SCF-1,2)
DATE: 06.10.2021 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.

Answer 1:

(a) N's suit will not be valid because the performance of a promise is contingent upon the mere will and pleasure of the promisor; hence, there is no contract.

As per section 29 of the Indian Contract Act, 1872 – agreements, the meaning of which is not certain, or capable of being made certain, are void".

Answer:

(b) 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.

The **Salomon Vs. Salomon and Co Ltd.** laid down the foundation of the concept of corporate veil or independent corporate personality.

Lifting of Corporate Veil:

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:

- (1) To determine the character of the company i.e. to find out whether coenemy or friend: In the law relating to trading with the enemy where the test of control is adopted. The leading case in this point is Daimler Co. Ltd. vs. Continental Tyre & Rubber Co., For this purpose, the Court may examine the character of the persons who are really at the helm of affairs of the company.
- (2) To protect revenue/tax: In certain matters concerning the law of taxes, duties and stamps particularly where question of the controlling interest is in issue.
 - (i) Where corporate entity is used to **evade or circumvent tax**, the Court can disregard the corporate entity [Juggilal vs. Commissioner of Income Tax AIR (SC)].
 - (ii) In [Dinshaw Maneckjee Petit]
- (3) To avoid a legal obligation: Where it was found that the sole purpose for the formation of the company was to use it as a device to reduce the amount to be paid by way of bonus to workmen, the Supreme Court upheld the piercing of the veil to look at the real transaction (The Workmen Employed in Associated Rubber Industries Limited, Bhavnagar vs. The Associated Rubber Industries Ltd., Bhavnagar and another).
- (4) Formation of subsidiaries to act as agents: A company may sometimes be regarded as an agent or trustee of its members, or of another company, and may therefore be deemed to have lost its individuality in favour of its principal. Here the principal will be held liable for the acts of that company.

CA FOUNDATION- MOCK TEST

In the case of Merchandise Transport Limited vs. British Transport Commission (1982).

(5) Company formed for fraud/improper conduct or to defeat law: Where the device of incorporation is adopted for some illegal or improper purpose, e.g., to defeat or circumvent law, to defraud creditors or to avoid legal obligations. [Gilford Motor Co. vs. Horne]

Answer:

(c) RIGHTS OF TRANSFEREE OF A PARTNER'S SHARE (SECTION 29)

- 1. A share in a partnership is transferable like any other property, but as the partnership relationship is based on mutual confidence, the assignee of a partner's interest by sale, mortgage or otherwise cannot enjoy the same rights and privileges as the original partner.
- 2. Such transferee of a partner's share is not entitled:
 - a) To interfere with the conduct of the business
 - b) To require accounts
 - c) To inspect books of the firm.

Note:- He is only entitled to receive the share of the profits of the transferring partner and he is bound to accept the profits as agreed to by the partners, i.e., he cannot challenge the accounts.

- 3. On the dissolution of the firm or on the retirement of the transferring partner, the transferee will be entitled, against the remaining partners:
 - a) To receive the share of the assets of the firm to which the transferring partner was entitled, and
 - b) For the purpose of ascertaining the share, he is entitled to an account as from the date of the dissolution.

Note:-

- Partnership relation is based on mutual confidence there for the assignee of such interest cannot enjoy the same rights and privileges as the original partner. He can enjoy only the rights to receive the share of the agreed profit of the assignor.
- 2. Such transferee of the share is not the partner of the firm therefore he cannot bind the firm or all other partners.

Answer 2:

(a) Doctrine of Privity of Contract:

There is a concept regarding consideration is that 'there can be the stranger to consideration but there cannot be the stranger to contract'. i.e. consideration may proceed or can be given by third party but the third party cannot sue on agreement and only a person who is party to a contract can sue on it.

Note: The above rule i.e. there can be the stranger to consideration but there cannot be stranger to contract is known as doctrine of privity of contract.

Exceptions of the rule that there can be the stranger to consideration but there cannot be the stranger to contract: i.e. in following cases even a stranger to a contract i.e. a person who is not the party of the contract may enforce the contract:

(i) A beneficiary can enforce his right in case of trust even though he is not the party of a contract:

Example: A contract between A & B was executed whereby A pays money to B for delivering some goods to C. C has not paid any consideration can enforce the agreement?

1 M

1 M

2 | Page



CA FOUNDATION- MOCK TEST

Answer: Yes, because 'C' is the beneficiary of trust even though he is not the party of a contract.

Example: A transferred his property to 'B' under the trust, to be held by him for the benefit of 'C', if B refuses to give benefit to 'C' then 'C' can enforce the contract against 'B' even he is not the party to be contract.

- (ii) In case of Family Settlement: If the terms of the settlement are reduced in writing then the members who are not the parties to the settlement may enforce an agreement.
- In case of marriage contract: A female can enforce a provision for (iii) marriage expenses based on partition of HUF.
- In case of Assignment of Contract: When benefit under a contract has (iv) been assigned then the assignee can enforce the contract.

Example: A nominee can claim the amount or insurance policy though he is not the party of a contract.

(v) In case of an estoppel by acknowledgement of liability: Where a person by his word or conduct acknowledge or admit himself as an agent of third party then he is liable towards third party though he is not a party to contract.

Example: If L gives to M Rs. 2,000 to be given to N, and M informs N that he is holding the money for him, but afterwards M refuses to pay the money. N will be entitled to recover the same from the former.

- In the case of covenant running with the land: When a person purchase (vi) a land with a notice that the original owner is bound by certain duties regarding the land then the successor of the seller is also liable to bound by certain duties.
- (vii) When a contract is made by agent then principle is liable on such contract provided agent made the contract with in the scope of his authority and with the name of the principle.

Answer:

- As per the provisions of section 24 of the Sale of Goods Act, 1930, when goods are (b) delivered to the buyer on approval or "on sale or return" or other similar terms, the property therein passes to the buyer
 - when the buyer signifies his approval or acceptance to the seller or does any (a) other act adopting the transaction;
 - (b) if he does not signify his approval or acceptance to the seller but retains the \{3 M} goods without giving notice of rejection, then, if a time has been fixed for the return of the goods, on the expiration of such time, and, if no time has been fixed, on the expiration of a reasonable time; or
 - (c) he does something to the good which is equivalent to accepting the goods e.g. he pledges or sells the goods.

Referring to the above provisions, we can analyse the situation given in the question. Since, Mr. Joshi, who had taken delivery of the Motor car on Sale or Return basis and pledged the motor car to Mr. Ganesh, has attracted the third condition that he has done something to the good which is equivalent to accepting the goods e.g. he {2 M} pledges or sells the goods. Therefore, the property therein (Motor car) passes to Mr. Joshi. Now in this situation, Ms. Preeti cannot claim back her Motor Car from Mr. Ganesh, but she can claim the price of the motor car from Mr. Joshi only.



CA FOUNDATION- MOCK TEST

Answer 3:

- {The problem in this case is based on the provisions of the Sale of Goods Act, 1930 (a) 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)]. \{1 M\ {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:
 - The agent should be in possession of the goods or documents of title to the goods with the consent of the owner.
 - The agent should sell the goods while acting in the ordinary course of 4 M (2) 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. \{1 M} Hence, J in this case, cannot recover the car from A.

Answer:

(b) The following chart illustrates the various kinds of partnership:

The various kinds of partnership are discussed below:

- Partnership at will
 - According to Section 7 of the Act, partnership at will is a partnership when:
 - fixed period has been agreed upon for the duration of the partnership; and
 - (ii) there is no provision made as to the determination of the partnership. These two conditions must be satisfied before a partnership can be regarded as a partnership at will. But, where there is an agreement between the partners either for the duration of the partnership or for the determination of the partnership, the partnership is not partnership at will.

Where a partnership entered into for a fixed term is continued after the expiry of such term, it is to be treated as having become a partnership at will.

A partnership at will may be dissolved by any partner by giving notice in writing to all the other partners of his intention to dissolve the same.

- 2. **Partnership for a fixed period:** Where a provision is made by a contract for the duration of the partnership, the partnership is called 'partnership for a fixed period'. It is a partnership created for a particular period of time. Such a partnership comes to an end on the expiry of the fixed period.
- 3. **Particular partnership:** A partnership may be organized for the prosecution of a single adventure as well as for the conduct of a continuous business. Where a person becomes a partner with another person in any particular adventure or undertaking the partnership is called 'particular partnership'. A partnership, constituted for a single adventure or undertaking is, subject to any agreement, dissolved by the completion of the adventure or undertaking.
- 4. **General partnership:** Where a partnership is constituted with respect to the business in general, it is called a general partnership. A general partnership is different from a particular partnership. In the case of a particular partnership the liability of the partners extends only to that particular adventure or undertaking, but it is not so in the case of general partnership.

Answer 4:

- (a) Section 8 of the Companies Act, 2013 deals with the formation of companies which are formed to promote the charitable objects of commerce, art, science, education, sports etc. Such company intends to apply its profit in promoting its objects. Section 8 companies are registered by the Registrar only when a license is issued by the Central Government to them. Since, Alfa School was a Section 8 company and it had started violating the objects of its objective clause, hence in such a situation the following powers can be exercised by the Central Government:
 - (i) The Central Government may by order revoke the licence of the company where the company contravenes any of the requirements or the conditions of this sections subject to which a licence is issued or where the affairs of the company are conducted fraudulently, or violative of the objects of the company or prejudicial to public interest, and on revocation the Registrar shall put 'Limited' or 'Private Limited' against the company's name in the register. But before such revocation, the Central Government must give it a written notice of its intention to revoke the licence and opportunity to be heard in the matter.
 - (ii) Where a licence is revoked, the Central Government may, by order, if it is satisfied that it is essential in the public interest, direct that the company be wound up under this Act or amalgamated with another company registered under this section.

 However, no such order shall be made unless the company is given a reasonable opportunity of being heard.
 - (iii) Where a licence is revoked and where the Central Government is satisfied that it is essential in the public interest that the company registered under this section should be amalgamated with another company registered under this section and having similar objects, then, notwithstanding anything to the contrary contained in this Act, the Central Government may, by order, provide for such amalgamation to form a single company with such constitution, properties, powers, rights, interest, authorities and privileges and with such liabilities, duties and obligations as may be specified in the order.

Answer:

(b) Distinction between Right of Lien and Right of Stoppage in Transit

- (i) The essence of a right of lien is to retain possession whereas the right of stoppage in transit is right to regain possession.
- (ii) Seller should be in possession of goods under lien while in stoppage in transit (i) seller should have parted with the possession (ii) possession should be with a carrier, & (iii) buyer has not acquired the possession.
- (iii) Right of lien can be exercised even when the buyer is not insolvent but it is not the case with right of stoppage in transit.
- (iv) Right of stoppage in transit begins when the right of lien ends. Thus the end of the right of lien is the starting point of the right of stoppage in transit.

Answer:

(c) Death of all members of a Private Limited Company, Under the Companies Act, 2013: The most distinguishing feature of a company is its being a separate entity from the shareholders and promoters who form it. This lends stability and perpetuity to the company form of business organization. In short, a company is brought into existence by a process of law and can be terminated or wound up or brought to an end only by a process of law. Its life is not impacted by the death, insolvency or retirement of any or all shareholder(s) or director(s).

The provision for transferability or transmission of the shares helps to preserve the perpetual existence of a company by allowing the constitution and identity of shareholders to change.

{1 M Each}

{1 M}

5 | Page

MITTAL COMMERCE CLASSES Coom for Highest Selection in North India

MITTAL COMMERCE CLASSES

CA FOUNDATION- MOCK TEST

In the present case, ABC Pvt. Ltd. does not cease to exist even by the death of all its shareholders. The legal process will be for the successors of the deceased shareholders to get the shares registered in their names by way of the process which is called "transmission of shares". The company will cease to exist only when it is wound up by a due process of law.

Therefore, even with the death of all members (i.e. 5), ABC (Pvt.) Ltd. does not cease to exist.

Answer 5:

- (a) (i) As per the provisions of Sub-Section (2) of Section 17 of the Sale of Goods Act, 1930, in a contract of sale by sample, there is an implied condition that:
 - (a) the bulk shall correspond with the sample in quality;
 - (b) the buyer shall have a reasonable opportunity of comparing the bulk with the sample.

In the instant case, in the light of the provisions of Sub-Clause (b) of Sub-Section (2) of Section 17 of the Act, Mrs. Geeta will not be successful as she casually examined the sample of rice (which exactly corresponded to the entire lot) without noticing the fact that even though the sample was that of Basmati Rice but it contained a mix of long and short grains.

(ii) Sale by Sample: (Section 17 of the Sale of Goods Act, 1930): As per the provisions of Sub-Section (1) of section 17 of the Sale of Goods Act, 1930, a contract of sale is a contract for sale by sample where there is a term in the contract, express or implied, to that effect.

As per the provisions of Sub-Section (2) of section 17 of the Sale of Goods Act, 1930, in a contract of sale by sample, there is an implied condition that:

- (a) that the bulk shall correspond with the sample in quality;
- (b) that the buyer shall have a reasonable opportunity of comparing the {2 M} bulk with the sample.
- (c) that the goods shall be free from any defect, rendering them unmerchantable, which would not be apparent on reasonable examination of the sample.
- (iii) In the instant case, the buyer does not have any option available to him for qrievance redressal.
- (iv) In case Mrs. Geeta specified her exact requirement as to length of rice, then there is an implied condition that the goods shall correspond with the description. If it is not so, the seller will be held liable.

Answer:

(b) Steps to incorporate LLP.

Name Reservation	The first step to incorporate Limited Liability Partnership (LLP) is reservation of name of LLP. Applicant has to file e-form 1, for ascertaining availability and reservation of the name of a LLP business.	{2 M}
Incorporate LLP	After reserving a name, user has to file e-form 2 for incorporating a new Limited Liability Partnership (LLP). e-form 2 contains the details of LLP proposed to be incorporated, partners'/designed partners' details and consent of the partners/designated partners to act as partners/designated partners.	-{2 M}
		1
LLP Agreement	Execution of LLP Agreement is mandatory as per Section 23 of the Act. LLP Agreement is required to be filed with the registrar in e-Form 3 within 30 days of incorporation of LLP.	- {2 M}
		I

{2 M}

CA FOUNDATION- MOCK TEST

Answer 6:

Effects of sub-sale or pledge by buyer (Section 53): The right of lien or (a) stoppage in transit is not affected by the buyer selling or pledging the goods unless the seller has assented to it. This is based on the principle that a second $\{3M\}$ buyer cannot stand in a better position than his seller. (The First buyer).

The right of stoppage is defeated if the buyer has transferred the document of title or pledges the goods to a sub-buyer in good faith and for consideration.

Exceptions:

- (a) When the seller has assented to the sale, mortgage or other disposition of the goods made by the buyer.
- (b) When a document of title to goods has been transferred to the buyer and the buyer transfers the documents to a person who has bought goods in good faith and for value i.e. for price.

Answer:

Section 73 of the Indian Contract Act, 1872 provides for consequences of breach of (b) contract. According to it, 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, \{3 M} 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. It is further provided in the explanation to the section 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.

Applying the above principle of law to the given case, M Ltd is obliged to compensate for the loss of Rs. 1.25 lakhs (i.e. Rs. 12.75 minus Rs. 11.50 = Rs. 1.25 lakhs) which $\{1^{1/2}M\}$ had naturally arisen due to default in performing the contract by the specified date. Regarding the amount of compensation which Shanti Traders were compelled to make to Zenith Traders, it depends upon the fact whether M Ltd., knew about the contract of Shanti Traders for supply of the contracted machinery to Zenith Traders on the specified date. If so, M Ltd is also obliged to reimburse the compensation which Shanti Traders had to pay to Zenith Traders for breach of contract. Otherwise M Ltd is not liable.

1½ M for

7 | Page



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)

Answer 7:

(a) (i) b/c (ii) С {Each 1 Mark} (iii) а b (iv) (v) d

Answer:

(b) Visual communication is effected through visual aids such as signs, typography, drawing, graphic design, illustration, color and other electronic resources usually reinforces written communication. It is a powerful medium to communicate. Thus {1 M} print and audio-visual media makes effective use of adverts to convey their message. Visuals like videos graphs, pie charts and other diagrammatic presentations convey clearly and concisely a great deal of information.

Answer:

d (c) (i) (ii) {Each 1 Mark} (iii) By whom was this essay written? (iv) Sheila exclaimed how smart Seema was.

Answer 8:

Memo (a)



Date: 10th April, 2019 To: The all staff members From: HR department Reference: HR/Circular/2019/03

Subject: Dismissal of staff member

This is to inform that Mr. PQR, holding the position of Sales Head has been suspended from his responsibilities due to multiple charges of misappropriation of {3 M} office funds against him. He is currently at large and avoiding police arrest. Staff is instructed to immediately report any information/clue about him to the undersigned.

Answer:

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

CA FOUNDATION- MOCK TEST

Answer:

- (c) (i) a
 - (ii) (
 - (iii) A pen is used by Rajesh to sketch figures.

(i) Elders always say that if you work hard, you will succeed. (Universal truth)

{Each 1 Mark}

Answer 9:

- (a) Answer Hints for Article
 - Both play an equally significant role
 - Only physical fitness keeps the body in shape
 - Six packs, abs, muscular body......all look impressive but does running and doing cardio

take care of the mind.

- Is it fine to be dumb in the head and have a strong, finely chiselled body?
- Mind is the hard drive of a human body. Data stored, collected, used etc.
- An active mind ensures proper functioning of the whole system
- Quote like,' an empty mind is a devil's workshop'.
- However, physical prowess and mental agility both have their own specific and need based roles.

Answer:

- **(b)** Various desirable characteristics of effective communication are:
 - Clarity: 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 points or paragraphs. Make it easy for the reader to grasp the intent of the communiqué.
 - 2. Conciseness: 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. Concreteness: 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. Coherence: 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. Completeness: 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. Courtesy: 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

{Any 5 Points Each 1 Mark}

> {Any 4 Points Each 1/2 Mark}

CA FOUNDATION- MOCK TEST

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: 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.

Answer:

- (c) (i) d
 - (ii) We can do the work only by next week.
 - (iii) Teacher requested the children to use a blue pen for their homework.

-{Each 1 Mark}

Answer 10:

(a) Hazards of Passive Smoking (Title) $\{1 \text{ M}\}$

A lot of research and studies have concluded that second hand smoke, or passive smoking as it is commonly called is equally hazardous to health as is active smoking. [2 M]

Consistent results show that passive smoking causes lung cancer; also a study brings out a link between parental smoking and damage in children.

Answer:

(b) 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.

Answer:

- (c) (i) b (ii) d
 - (iii) An apology letter should be written by you.
 - (iv) Uncle complained that he was unwell.

-{Each 1 Mark}

CA FOUNDATION- MOCK TEST

Answer 11:

(a) Letter

> Manager Operations and Admin **Net Solutions** Mumbai

15th Feb, 2019

Administration Head Food for you Solutions Mumbai

Dear Sir/Madam Sub: Complaint against food quality

This with reference to the food supplied to our cafeteria by your company's kitchen. Unfortunately, for the past few weeks, we have observed that the quality of food items, especially rice, wheat flour and pulses has degraded considerably.

A few of our employees complained of ill health after having consumed your food. I presume stale food is not being sent to us.

Kindly assure that the raw material you use is of high quality standards and is ISI approved.

I request you to look into this matter urgently and present a report within 2 days time to avoid a stern action.

Thanks and Regards, Name Manager, Ops and Admin {1 M} **Net Solutions** (Signed) Manager, Office and food supplies ltd.

Answer:

(b) Nonverbal communication is the process of communicating by sending and receiving wordless messages. These messages can aid verbal communication, convey thoughts and feelings contrary to the spoken words or express ideas and emotions on their | {1 M} own. Some of the functions of nonverbal communication in humans are to complement and illustrate, to reinforce and emphasize, to replace and substitute, to control and regulate, and to contradict the denoted message

{2 M}

- Physical nonverbal communication: An individual's body language that is, facial expressions, stance, gestures, tone of voice, touch, and other physical signals constitute this type of communication. For example, leaning forward may mean friendliness, acceptance and interest, while crossing arms can be interpreted as antagonistic or defensive posture.
- Paralanguage: The way you say something, more than the actual words used, reveal the intent of the message, The voice quality, intonation, pitch, stress, emotion, tone, and style of speaking, communicates approval, interest or the | Each lack of it.

Aesthetic communication: Art forms such as dancing, painting, sculptor, music are also means of communication. They distinctly convey the ideas and thoughts of the artist.

Appearance: Appearance is usually the first thing noticed about a person. A well dressed and groomed person is presumed to be organized and methodical, whereas a sloppy or shabby person fails to make a favourable impression.

{Any 2 **Points** 1/2 Mark}

CA FOUNDATION- MOCK TEST

Therefore, dressing appropriately in all formal interactions is emphasized. The dress code in office is generally formal. It constitutes of formal suits, trousers with plain white or light coloured shirts and leather shoes. Bright colours, jeans, T - shirts, especially with slogans and other informal wear are frowned upon. For women formal two-piece trouser or skirt sets or formal ethnic wear like sarees, is permissible.

Symbols such as religious and status.

Answer:

(c) (i)

Women led a conservative lifestyle in olden days -{Each 1 Mark} (ii)

The girl asked where I lived. (iii)