CA FOUNDATION- MOCK TEST

(GCF-2,3,4,5,6,7,8,10 VCF-1,2, VDCF-1,2 & SCF-1,2)

DATE: 26.11.2021 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) (i) It is an implied contract and A must pay for the services of the coolie detailed by him.

Implied Contracts: Implied contracts come into existence by implication. Most often the implication is by law and or by action. Section 9 of the Act contemplates such implied contracts when it lays down that in so far as such proposal or acceptance is made otherwise than in words, the promise is said to be implied.

(ii) Obligation of finder of lost goods to return them to the true owner cannot be said to arise out of a contract even in its remotest sense, as there is neither offer and acceptance nor consent. These are said to be quasicontracts.

Quasi-Contract: A quasi-contract is not an actual contract but it resembles a contract. It is created by law under certain circumstances. The law creates and enforces legal rights and obligations when no real contract exists. Such obligations are known as quasi-contracts. In other words, it is a contract in which there is no intention on part of either party to make a contract but law imposes a contract upon the parties.

(iii) The above contract is a void contract.

Void Contract: Section 2 (j) states as follows: "A contract which ceases to be enforceable by law becomes void when it ceases to be enforceable". Thus, a void contract is one which cannot be enforced by a court of law.

Answer:

- **(b)** (a) It is a valid express contract
 - (b) It is not a contract as it is a social agreement

(c) It is an implied contract. A is bound to pay for the bus fare.

(d) It is a social agreement without any intention to create a legal relationship.

Answer 2:

(a) Mere silence not amounting to fraud: Mere silence as to facts likely to affect the willingness of a person to enter into a contract is no fraud; but where it is the duty of a person to speak, or his silence is equivalent to speech, silence amounts to fraud. It is a rule of law that mere silence does not amount to fraud. A contracting party is not duty bound to disclose the whole truth to the other party or to give him the whole information in his possession affecting the subject matter of the contract. The rule is contained in explanation to Section 17 of the Indian Contract Act which clearly states the position that mere silence as to facts likely to affect the willingness of a person to enter into a contract is not fraud.

{2 M}

{1^{1/2} M

Each

Points}

CA FOUNDATION- MOCK TEST

Exceptions to this rule:

- Where the circumstances of the case are such that, regard being had to them, (i) it is the duty of the person keeping silence to speak. Duty to speak arises when one contracting party reposes trust and confidence in the other or \{2 M} where one party has to depend upon the good sense of the other (e.g. Insurance Contract).
- Where the silence is, in itself, equivalent to speech. }{1 M} (ii)

Answer:

Section 42 of the Indian Contract Act, 1872 requires that when two or more (b) 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 [3 M] 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,

- Y can recover the contribution from X and Z because XYZ are joint promisors. \{1 M} (i)
- Legal representative of X are liable to pay the contribution to Y. However, a (ii) legal representative is liable only to the extent of property of the deceased | {1 M} received by him.
- 'Y' also can recover the contribution from Z's assets. (iii)

-{1 M}

Answer 3:

- (a) Following are implied warranties-
 - Warranty as to undisturbed possession [Section 14(b)]: An implied warranty that the buyer shall have and enjoy quiet possession of the goods. That is to say, if the buyer having got possession of the goods, is later on $\{1^{1/2} M\}$ disturbed in his possession, he is entitled to sue the seller for the breach of the warranty.

2. Warranty as to non-existence of encumbrances [Section 14(c)]: An implied warranty that the goods shall be free from any charge or encumbrance in favour of any third party not declared or known to the buyer before or at the time the contract is entered into.

Example: A pledges his car with C for a loan of Rs.15,000 and promises him $\{1^{1/2} M\}$ to give its possession the next day. A, then sells the car immediately to B, who purchased it on good faith, without knowing the fact. B, may either ask A to clear the loan or himself may pay the money and then, file a suit against A for recovery of the money with interest.

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 | {111/2 M} annexed or attached by the usage of trade.

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Regarding implied condition or warranty as to the quality or fitness for any particular purpose of goods supplied, the rule is 'let the buyer beware' i.e., the seller is under no duty to reveal unflattering truths about the goods sold, but this rule has certain exceptions.

Disclosure of dangerous nature of goods: Where the goods are 4. dangerous in nature and the buyer is ignorant of the danger, the seller must warn the buyer of the probable danger. If there is a breach of warranty, the seller may be liable in damages.

Answer:

- (b) If the seller commits a breach of contract, the buyer gets the following rights against
 - 1. Damages for non-delivery [Section 57]: Where the seller wrongfully neglects or refuses to deliver the goods to the buyer, the buyer may sue the seller for damages for non-delivery.

Example: 'A' a shoe manufacturer, agreed to sell 100 pairs of shoes to 'B' at the rate of Rs. 1050 per pair. 'A' knew that 'B' wanted the shoes for the $\{1^{1/2}M\}$ purpose of further reselling them to 'C' at the rate of Rs. 1100/- per pair. On the due date of delivery, 'A' failed to deliver the shoes to 'B. In consequence, 'B' could not perform his contract with 'C' for the supply of 100 pairs of shoes. In this case, 'B' can recover damages from 'A'at the rate of Rs. 50/- per pair (the difference between the contract price and resale price).

2. Suit for specific performance (Section 58): Where the seller commits of breach of the contract of sale, the buyer can appeal to the court for specific performance. The court can order for specific performance only when the goods are ascertained or specific.

Example: 'A' agreed to sell a rare painting of Mughal period to 'B'. But on the due date of delivery, 'A' refused to sell the same. In this case, 'B' may file a suit against 'A' for obtaining an order from the Court to compel 'A' to perform the contract (i.e. to deliver the painting to 'B' at the agreed price).

3. Suit for breach of warranty (section 59): Where there is breach of warranty on the part of the seller, or where the buyer elects to treat breach of condition as breach of warranty, the buyer is not entitled to reject the goods only on the bases of such breach of warranty. But he may -

set up against the seller the breach of warranty in diminution or extinction of the price; or

(b) sue the seller for damages for breach of warranty.

4. Repudiation of contract before due date (Section 60): Where either party to a contract of sale repudiates the contract before the date of delivery, the other may either treat the contract as subsisting and wait till the date of \{1 M} delivery, or he may treat the contract as rescinded and sue for damages for the breach.

5. Suit for interest: (1) Nothing in this Act shall affect the right of the seller or the buyer to recover interest or special damages, in any case where by law interest or special damages may be recoverable, or to recover the money paid where the consideration for the payment of it has failed. In the absence of a contract to the contrary, the court may award interest at

such rate as it thinks fit on the amount of the price to the buyer in a suit by him for the refund of the price in a case of a breach of the contract on the part of the seller-from the date on which the payment was made.

{1^{1/2} M}

{1 M}

{1 M}

3 | Page

CA FOUNDATION- MOCK TEST

Example 1: In case of a sale of cigarettes which turned out to be mildewed and unfit for consumption, damages were awarded on the basis of the difference between the contract price and the price released.

Example 2: In case of absence of transfer of title or registration the purchaser cannot claim damages for breach of conditions and warranties relating to sale.

Answer 4:

Turquand (1956) 6E&B 327 case in which the directors of RBB (Royal British Bank) gave a bond to one T (Turquand) without the required resolution being passed. The Articles empowered the directors to issue such bonds under the authority of a proper resolution. In fact no such resolution was passed. It was decided in the case that notwithstanding the non passing of the required resolution, T could sue on the bonds on the ground that he was entitled to assume that the resolution had been duly passed. Thus, the persons dealing with the company are entitled to assume that the acts of the directors or the officers of the company are validly performed, if they are within the scope of their apparent authority.

However, this doctrine is not applicable where the person dealing with the company has notice of irregularity or when an instrument purporting to be enacted on behalf of the company is a forgery.

In the instant problem the doctrine of indoor management will not apply as the certificate is a forgery which does not give a good title to A and thereby to B. The title of the buyer cannot be better than that of the seller (Sale of Goods Act, 1930). Hence, 'B' will not succeed in getting the share registered in his name.

Case: Ruben v. Great Fingall Consolidated: In Ruben v. Great Fingall Consolidated, it was held that Doctrine of Indoor Management could not be extended to cases of forgery. Transaction effected by forgery is void ab initio.

Answer:

- Yes, a non-profit organization be registered as a company under the Companies Act, 2013 by following the provisions of section 8 of the Companies Act, 2013. 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, sports, education, research, social welfare, religion, charity, protection of environment etc.
 Such company intends to apply its profit in
 - promoting its objects and

• prohibiting the payment of any dividend to its members.

The Central Government has the power to issue license for registering a section 8 company.

- (i) Section 8 allows the Central Government to register such person or association of persons as a company with limited liability without the addition of words 'Limited' or 'Private limited' to its name, by issuing licence on such conditions as it deems fit.
- (ii) The registrar shall on application register such person or association of persons as a company under this section.
- (iii) On registration the company shall enjoy same privileges and obligations as of a limited company.

-{3 M}

├{3 M}

{1 M

Each }

{1 M Each}

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Answer 5:

(a) Applicability of the Companies Act, 2013:

The provisions of the Act shall apply toCompanies incorporated under this Act or under any previous company law.

- Insurance companies (except where the provisions of the said Act are inconsistent with the provisions of the Insurance Act, 1938 or the IRDA Act, 1999)
- Banking companies (except where the provisions of the said Act are inconsistent with the provisions of the Banking Regulation Act, 1949)
- Companies engaged in the generation or supply of electricity (except where the provisions of the above Act are inconsistent with the provisions of the Electricity Act, 2003)
- Any other company governed by any special Act for the time being in force. \\ \{1 M\}
- Such body corporate which are incorporated by any Act for time being in force, and as the Central Government may by notification specify in this behalf.

Answer:

(b) Circumstances in which LLP may be wound up by Tribunal (Section 64): A LLP may be wound up by the Tribunal:

- (a) if the LLP decides that LLP be wound up by the Tribunal;
- (b) if, for a period of more than six months, the number of partners of the LLP is reduced below two;
- (c) if the LLP is unable to pay its debts;
- (d) if the LLP has acted against the interests of the sovereignty and integrity of India, the security of the State or public order;
- (e) if the LLP has made a default in filing with the Registrar the Statement of Account and Solvency or annual return for any five consecutive financial years; or
- (f) if the Tribunal is of the opinion that it is just and equitable that the LLP be wound up.

Answer 6:

(a) DUTIES OF PARTNERS (SECTION 9 & 10)

- **1. General duties of a partner**: Partners are bound to carry on the business of the firm (i) to the greatest common advantage, (ii) to be just and faithful to each other and (iii) to render to any partner or his legal representative a true account and full information of all things affecting the firm.
- 2. To indemnify for fraud or willful neglect: every partner is liable to indemnify the firm for any damage caused to it because of reason of his fraud or willful neglect in the conduct of the business of the firm.
- 3. To attend duties diligently without remuneration:
 - A partner is bound to attend duties diligently without remuneration.
 - He is also bound to let his partners have the advantage of his knowledge and skill.
- **4. To share losses**: All the partners are liable to contribute equally to the loss sustained by the firm.
- **To account /refund any profit**: if a partner derives any profit for himself from any transaction with the firm

Or

{1 M

{1 M}

Each }



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From the use of the property or business connection of the firm or firm's name then he is bound to account for that profit and refund it to the firm.

6. To account and pay for profits of competing business: If a partner carries on business of the same nature as and competing with that of the firm, he must account for and pay to firm all profits made by him in the business but the firm will not be liable for any loss.

{3 M}

Answer:

(b) Insolvency of a partner-

- The insolvent partner cannot be continued as a partner.
- He will be ceased to be a partner from the very date on which the order of adjudication is made.
- The estate of the insolvent partner is not liable for the acts of the firm done after the date of order of adjudication.
- The firm is also not liable for any act of the insolvent partner after the date of the order of adjudication,
- 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.

Death of partner:

The estate of the deceased partner is not liable for act of the firm after the death of the partner.

It is not necessary to give any notice either to the public or the persons having dealings with the firm.

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) Non-verbal communications such as body language and visual cues affect the quality of interaction among individuals or group. An individual's facial expressions, stances, gestures, touches, and other physical signals constitute body language of communication. For example, leaning forward may mean friendliness, acceptance and interest, while crossing arms can be interpreted as antagonistic or defensive posture.

Answer:

- (b) (i) Glittering [1 M Each]
 - (iii) Varun said that Every Kid should learn coding.

Answer:

(c) "Electronic Gadgets"- Risky affair for youth. \[\{ 1 M\}

It is very common these days that people use electronic gadgets in every sphere of life. For the sake of listening music they overdo it and risk there life. There are some live examples. An electrician failed to repair the iron because of his earphones addiction. You may find many earphone addicts commute by the metro every day. We sported a duffel bag and the bomb scare lasted for several minutes. Suddenly a youth came and took his bag and he is totally unaware of the situation just because of his earphones addiction.

Answer 8:

- (a) (i) The possible reasons behind employees quitting the company after acquiring higher qualifications could be an unstable future and lack of growth in ABC Insurance Co. Ltd.
 - (ii) Yes, there is a need to amend the policy of educational reimbursement. For ex: an employee shall at least serve the company for a minimum of three years after seeking such reimbursement.
 - (iii) In order to overcome high employee attrition problem, employer should ensure the upgraded level of company. Employees should be provided with utmost growth and ensured satisfaction.

{2 M}

Answer:

(b) (i) Recycling

- 1. Meaning
 - 1.1 Prcs. of reusing
 - 1.2 Imp. to recycle
 - 1.2.1 to save natural resources

2. Waste recycling

- 2.1 Help to save energy
- 2.2 Reduce pllutn.
- 2.3 Imp for envt. & humans

7 | Page

- 3. **Plastic Material**
 - 3.1 Reduce Pollution
 - 3.1.1 Water Pollution
 - 3.1.2 Air Pollution
 - 3.2 Imp to have waste disposal system J

	Key Note -				
	1.	Prcs	-	Process	
	2.	Imp	-	Important	-{1 M}
	3.	Envt	-	Environment	L {T IAI}
	4.	&	-	And	
	5.	Sysm	-	System	
ı					l I

(ii) Summary:

Recycling is regarded as the process of reusing the items which are generally regarded as waste but are of great utility. It ensures the conservation of natural resources for future generation along with saving energy. Recycling of \[\ \{ 2 M \} \] plastic material also helps in reducing air and water pollution. In short, we can say that recycling is the best way to have ecofriendly environment.

Answer 9:

Listening for Understanding: We are bombarded by noise and sound in all our (a) waking hours. We 'hear' conversations, news, gossips 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 \ \{1 M\} to the spoken words, but observes carefully the nonverbal cues to understand the complete message. He/she 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 emotion. Often the understanding of a listener is colured by his own emotions, judgments, opinions, and reactions to what is being said. While listening for understanding, we focus on the $\{1 \text{ M}\}$ individual and his agenda. A perceptive listener is able to satisfy a customer and suggest solutions as per the needs of the client.

Answer:

- (b) The entire stretch of highway was cleaned by the crew. (i)
 - (ii) The homeowners remodeled the house to help it sell. {1 M Each}
 - (iii) Socrates said that virtue is its own reward.

Answer:

The Pros and cons of online education in India (c) By XYZ

Pros and Cons of Online Classes - The widespread outbreak of coronavirus has led to moving towards online classes by schools, colleges, coaching's, etc. Although online classes were already in place in many places, COVID-19 has paved a new way of teaching all over the country through online classes. Almost all schools, colleges, universities, etc. have now started online classes for the students so as to continue the studies in this time of pandemic. These online classes are being helpful for the teachers and students in completing the syllabus of the class which has not been possible in any other way. At present, both teachers and students have adopted this new model of education and are trying to get used to it with each passing day. But along with various advantages of online classes, there are some disadvantages too. Students are facing some difficulties in online classes like difficulty in clearing doubts

{Any 5 points each 1 Mark}

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properly, network issues and many more. Along with this, many still belive that online classes can never be an alternative to brick and mortar classes. Here, we have listed some of the pros and cons of online classes. Read the full article to know about all the pros and cons of online classes.

Pros of Online Classes

Following are the pros of online classes-

Study Anywhere – Online classes are available to a student sitting anywhere in the world provided he/she has a proper internet connection. So, if students are not in the city of their school or college then also they can avail the online classes easily. All they need to have is a working internet connection.

Elimination of travel time and Cost -

Online classes have eliminated the time and cost required to reach the school or college. In this way students are saving a lot of their precious time which they can utilize in any other productive work. Also, the cost incurred in daily travel to school and back to home has been totally eliminated with online classes.

Prevention of loss of studies – In this time of pandemic, online classes have come up as a boon for students. This is because if schools and colleges did not use online classes for studies, students would have wasted a lot of time in the session and it would have been really difficult to cover the entire course later. Through online classes, the session is going on at a similar pace as it would have been in offline classes.

Individualized study – Online classes provide an individualized study environment to a student where he/she can study alone. Many times, students become shyt in asking queries in front of the entire class but in online classes no one is around, so students can easily ask questions.

Moreover, this individualized study also prevents students from any kind of disturbance.

Monitoring by Parents – With the help of online classes, parents are also able to check and know what their children are studying, how teachers are teaching in the class. Also, they can also motivate their children to take up doubts. Basically, online classes also involve parents in the studies of students which was not the same in case of offline classes.

Introduction to new technologies – Online classes have introduced students to new technologies. They now know how to use a particular software through which the school is teaching or have knowledge about various other platforms which are being used for online classes. So, these classes are also making the students technologically advanced.

Cons of Online Classes

As online classes have emerged as the only solution for education during lockdown, there are many cons related to it. However these can be minimized with a little care.

Network Issues - One of the biggest problems of online classes is network issues. It has been seen students struggle a lot to connect to the session due to internet issues. Many times, teachers are not audible, not visible and much more. In such cases of network disruption, all the students start to talk at the same time which again creates another mess. So, network issues must be resolved for proper conduction of online classes.

Lacks One to One teaching - Online classes lack one to one teaching means these lack proper communication between students and teachers. Although students have the option to ask their queries in the online classes also but students find it difficult to get their doubts solved in a proper way. So many students are asking or putting their queries in the chat section that some are missed.

Continuous Use of Mobile/Laptop - One major concern of online classes is that students have to be on electronic devices like mobile phones, laptops or tablets



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continuously for 5-6 hours. This is not beneficial for students and will also cause health issues like eye strain to the students.

Requires Self-Discipline - In online classes, teachers are not able to monitor the students in the same way as offline classes, so these require a student to be selfdisciplined. If a student is not disciplined, he/she may not pay attention to what the teacher is teaching in the class.

Proper utilization of online classes can lead to a new model of education involving online classes along with offline classes. But, proper care should be taken to minimize the cons of online classes.

Answer 10:

Formal communication: Formal Communication, both oral and written, follows certain (a) rules, principles and conventions in conveying the message,. The hierarchy in the organization has to be followed. Formal format, style and language have to be used. The communication pattern can be vertical, horizontal or diagonal.

OR

Encoding is the process of turning thoughts into communication. The encoder uses a 'medium' to send the message – a phone call, email, text message, face-to-face $_{\{2\,M\}}$ meeting, or other communication tool. The level of conscious thought that goes into encoding messages may vary.

Answer:

- (b) Brief (i)
 - Mysterious (ii)

The angry mother jeered to her son if he supposed that he knew better than (iii) his own father.

Answer:

Project to interconnect rivers in India (c) **Bv XYZ**

New Delhi, 16 July. The interlinking of river project is a Civil Engineering project, which aims to connect Indian rivers through reservoirs and canals. The farmers will not have to depend on the monsoon for cultivation and also the excess or lack of water can be overcome during flood or drought. You will be surprised to know that India has approx four percent of the water available, and India's population is around 16 percent of the world's population. But every year, hundreds of millions of cubic cusec water flows into the ocean and India has to meet its needs with only 4 percent of the water.

Every project has two aspects, but we should focus on how much more people will get benefit from this project. This article is based on the interlinking of the river project, in which its history and the benefits of this project are explained.

What is the interlinking River project?

This project will connect 60 rivers of India, including river Ganga.

Hopefully, with the help of this project, there will be ad reduction in the dependence of farmers on uncertain monsoon rains and there will also be millions of cultivated land for irrigation. This project is divided into three parts: North Himalayan river link constituents; Southern Peninsular Component starting from 2005, Interstate interlinking of rivers. This project is being managed under the National Water Development Authority of India (NWDA), Ministry of Water Resources.

- This project can solve the problem of drought and flood because at the time of need the river which causes flood can give water to the area of the river which has a shortage of water because the water can be stored or water can be transferred from

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water surplus area to the deficit. Ganga and the Brahmaputra region can get rid of floods that come every year with the help of this project.

- The irrigation, land will also increase by about 15 percent.
- 15,000 km of river and 10,000 km of navigation will be developed. Thereby reducing the transportation cost.
- Large scale afforestation and about 3,000 tourist spots will be built.
- This project will solve the problems of drinking water and financially also will solve the problem.
- It is also possible to get jobs for landless farmers in rural areas.

Disadvantages of Interlinking River Project

There may be advantages as well as disadvantages of the project. Rivers are being considered an integral part of our life from the beginning, and any kind of human intervention can prove to be destructive. For the completion of the Interlinking River project, many big dams, canals, and reservoirs will have to be constructed due to which the surrounding land will become swampy and will not be suitable for agriculture. This can also reduce the production of food grains. Where or in which area to bring so much water, which canal is to be transferred, it is mandatory to study and research it adequately. The cost of this project in 2001 was Rs. 5,60,000 crore but in reality, there is a possibility that it will be more.

Taking the water of Ganga above the Vindhya towards Cauvery, will cost a lot more and for this, large diesel pumps will be used, more than 4.5 lakhs people will be almost displaced, 79,292 forests will also be submerged in water. It can also be understood that without joining river the reality, there is a possibility that it will be more.

Taking the water of Ganga above the Vindhya towards Cauvery, will cost a lot more and for this, large diesel pumps will be used, more than 4.5 lakhs people will be almost displaced, 79,292 forests will also be submerged in water. It can also be understood that without joining rivers, the problem of flood and drought can be solved.

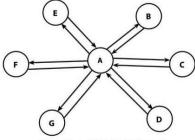
Answer 11:

(a) Wheel & Spoke Network:

This is an organization where there is a single controlling authority who gives instructions and orders to all employees working under him/her. All employees get instructions directly from the leader and report back to him/her. It is direct and efficient for a small business/company, but inappropriate way of communication in a large organization with many people. A company with many employees needs more decision makers or nothing would get done. Can a large conglomerate like Reliance or Tata Sons have one person making decisions? Moreover, if the central figure is not competent, the entire business will suffer.

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{1 M}



Wheel and Spoke Network

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Answer:

To be a pioneer (b) (i)

Perplexed (ii)

Will a story be told by you? (iii) Conflict

Answer:

(c) Letter informing about the postponement of interview date

Sender's address

Date

(iv)

Receiver's designation

Receiver's address

Subject – Letter regarding the postponement of interview date

Dear Mr Bansal

This letter is to inform you that the interview that was scheduled with Mr. Gupta, CEO, ABC Company, has been postponed. The interview was planned to take place on 1 Oct, 2020 but this has changed. The meeting has been postponed to 15 Oct, 2020. The venue and the timing of the interview meeting however remains the same.

It has been postponed due to some unavoidable circumstances. In case of any other queries, you can either revert to the same letter or drop in an e-mail on our official email id.

**

We apologies for the inconvenience caused.

Thank you

Yours sincerely Name of Sender Designation of Sender

{2 M}

-{2 M}