aglasem.com

FOR CA FOUNDATION EXAM PREPARATION

CA Foundation 2023 Question Paper · Paper 2 Business Laws and Business Correspondence and Reporting

EXAM
CA Foundation

YEAR
2023

TYPE
Question Paper

SUBJECT
Paper 2 Business Laws and Business Correspondence and Reporting

DATE
June 2023

Foundation (New Syllabus)
Paper - 2
Business Law & Business
Correspondence and Reporting

PMQ-H

JUN 2023

26/06/2023 05:07 PM

Roll No. .....

Total No. of Printed Pages : 16

Total No. of Questions : 11

Maximum Marks : 100

Time allowed : 3 Hours

IMPORTANT INSTRUCTIONS TO CANDIDATES

1. **Questions in Section A are to be answered in the medium opted by the candidate. If a candidate has not opted for Hindi medium, his/her answers in Hindi will not be evaluated.**
2. **Questions in Section B, are to be answered in English only, by all the candidates, including those who have opted for Hindi medium.**
3. **Answer to both the Sections are to be written in the same answer book.**

SEAL

SECTION A — (60 Marks)

Question **No. 1** is compulsory.

Answer any **FOUR** questions out of the remaining **FIVE** questions. **Marks**

1. (a) Radha invited her ten close friends to celebrate her 25th birthday party on 1st January, 2023 at 7.30 P.M. at a well-known "Hi-Fi Restaurant" at Tonk Road Jaipur. All invited friends accepted the invitation and promised to attend the said party. On request of the hotel manager, Radha deposited ₹ 5,000/- as non-refundable security for the said party. On the scheduled date and time, three among ten invited friends did not turn up for the birthday party and did not convey any prior communication to her. Radha, enraged with the behaviour of the three friends, wanted to sue them for loss incurred in the said party. Advise as per the provisions of the Indian Contract Act, 1872.

   Would your answer differ if the said party had been a "Contributory 2023 New Year celebration Party" organized by Radha? 4

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

Marks

(b) ABC Limited has allotted equity shares with voting rights to XYZ Limited worth ₹ 15 crores and convertible preference shares worth ₹ 10 crores during the financial year 2022-23. After that the total share capital of the company is ₹ 100 crores.

Comment on whether XYZ Limited would be called an Associate Company as per the provisions of the Companies Act, 2013? Also define an Associate Company. 4

(c) Mr. A contracted to sell his swift car to Mr. B. Both missed to discuss the price of the said swift car. Later, Mr. A refused to sell his swift car to Mr. B on the ground that the agreement was void being uncertain about the price. Does Mr. B have any right against Mr. A under the Sale of Goods Act, 1930? 4

2. (a) As per the general rule, "Stranger to a contract cannot file a suit in case of breach of contract". Comment and explain the exceptions to this rule as per the provisions of the Indian Contract Act, 1872. 7

(b) Discuss the liabilities of Limited Liability Partnership (LLP) and its partners in case of fraud as per the provisions of the Limited Liability Partnership Act, 2008. 5

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

Marks

3. (a) Explain about the registration procedure of a partnership firm as prescribed under the Indian Partnership Act, 1932. 6

(b) (i) Mr. A, the employer induced his employee Mr. B to sell his one room flat to him at less than the market value to secure promotion. Mr. B sold the flat to Mr. A. Later on, Mr. B changed his mind and decided to sue Mr. A. Examine the validity of the contract as per the provisions of the Indian Contract Act, 1872. 2

(ii) Mr. S promises Mr. M to paint a family picture for ₹ 20,000 and assures to complete his assignment by 15 March, 2023. Unfortunately, Mr. S died in a road accident on 1 March, 2023 and his assignment remains undone. Can Mr. M bind the legal representative of Mr. S for the promise made by Mr. S? Suppose Mr. S had promised to deliver some photographs to Mr. M on 15 March, 2023 against a payment of ₹ 10,000 but he dies before that day. Will his representative be bound to deliver the photographs in this situation?

Decide as per the provisions of the Indian Contract Act, 1872. 4

4. (a) Describe in brief the rights of the buyer against the seller in case of breach of contract of Sale. 6

(b) P, Q and R are partners in a partnership firm. R retires from the firm without giving public notice. P approached S, an electronic appliances trader, for purchase of 25 fans for his firm. P introduced E, an employee of the firm, as his partner to S. S believing E and R as partners supplied 25 fans to the firm on credit. S did not receive the payment for the fans even after the expiry of the credit period. Advise S, from whom he can recover the payment as per the provisions of the Indian Partnership Act, 1932. 6

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

Marks

5. (a) (i) An auction sale of the certain goods was held on 7 March, 2023 by the fall of hammer in favour of the highest bidder X. The payment of auction price was made on 8 March, 2023 followed by the delivery of goods on 10 March, 2023. Based upon on the provisions of the Sale of Goods Act, 1930, decide when the auction sale is complete. 2

(ii) Certain goods were sold by sample by J to K, who in turn sold the same goods by sample to L and L by sample sold the same goods to M. M found that the goods were not according to the sample and rejected the goods and gave a notice to L. L sued K and K sued J. Can M reject the goods? Also advise K and L as per the provisions of the Sale of Goods Act, 1930. 4

(b) Explain the concept of 'Corporate Veil'. Briefly state the circumstances when the corporate veil can be lifted as per the provisions of the Companies Act, 2013. 6

6. (a) Distinguish between Void Contract and Voidable Contract according to the Indian Contract Act, 1872. 5

(b) What are the rights of partners with respect to conduct of the business of a firm as prescribed under the Indian Partnership Act, 1932? 4

(c) ABC Private Limited is a registered company under the Companies Act, 2013 with paid up capital of ₹ 35 lakhs and turnover of ₹ 2.5 crores. Whether the ABC Private Limited can avail the status of a Small Company in accordance with the provisions of the Companies Act, 2013? Also discuss the meaning of a Small Company. 3

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

PMQ-H

(HINDI VERSION)

IMPORTANT INSTRUCTIONS TO CANDIDATES

1. उन परीक्षार्थियों को छोड़कर जिन्होंने हिन्दी माध्यम चुना है, भाग –अ में प्रश्नों के उत्तर केवल अंग्रेजी में ही देने हैं। वह परीक्षार्थी जिसने हिन्दी माध्यम नहीं चुना है, यदि हिन्दी में उत्तर देता है, तो उसके हिन्दी में दिये गये उत्तरों का मूल्यांकन नहीं होगा।
2. सभी परीक्षार्थियों द्वारा भाग – ब के प्रश्नों के उत्तर अंग्रेजी में ही देने हैं, उन परीक्षार्थियों द्वारा भी जिन्होंने हिंदी माध्यम का चयन किया है।
3. दोनों भागों के उत्तर एक ही उत्तर–पुस्तिका में लिखने हैं।

भाग अ – (60 Marks)

प्रश्न संख्या 1 अनिवार्य है।

शेष पाँच प्रश्नों में से किन्हीं **चार** प्रश्नों के उत्तर दीजिए। **अँक**

1. (अ) राधा ने अपने 10 निकट मित्रों को 1 जनवरी 2023 को शाम 7.30 बजे टोंक रोड, जयपुर स्थित एक प्रसिद्ध ''Hi-Fi रेस्तराँ'' में अपने 25 वें जन्मदिन की पार्टी में आने का निमंत्रण दिया! सभी आमंत्रित मित्रो ने निमंत्रण स्वीकार कर लिया और पार्टी में उपस्थित रहने का वचन दिया! होटल प्रबन्धक की प्रार्थना पर, राधा ने उपरोक्त पार्टी के लिए ₹ 5,000 रुपए गैर–वापसी प्रतिभू के रूप में जमा करवाएँ! निश्चित तिथि और समय पर, दस में से तीन मित्र जन्मदिन पार्टी के लिए उपस्थित नही हुए और राधा को कोई पूर्व सूचना भी नही दी। राधा, उन तीनों मित्रों के व्यवहार से क्रुद्ध हुई और उपरोक्त पार्टी में हुए नुकसान के लिए वाद प्रस्तुत करना चाहती है। अनुबन्ध अधिनियम 1872 के प्रावधानों के अनुरूप सलाह दें।

   क्या आपका उत्तर अलग होगा यदि राधा द्वारा आयोजित उपरोक्त पार्टी ''अँशदायी 2023 नववर्ष उत्सव पार्टी'' होती?

   4

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

अँक

(ब) वित्त वर्ष 2022-23 के दौरान ABC लि. ने XYZ लि. को मताधिकार सहित ₹ 15 करोड़ मूल्य के समता अंश और ₹ 10 करोड़ मूल्य के परिवर्तनशील अधिमान अँश निर्गमित किए। इसके बाद कम्पनी की कुल अशँपूँजी ₹ 100 करोड़ हो गई।

टिप्पणी कीजिए कि क्या XYZ लि. को कम्पनी अधिनियम 2013 के प्रावधानों के अनुरूप सम्बद्ध कम्पनी कहा जाएगा? सम्बद्ध कम्पनी को परिभाषित भी करें। 4

(स) A ने अपनी Swift कार B को बेचने का अनुबन्ध किया। दोनो उपरोक्त Swift कार का मूल्य निर्धारण करना चूक गए। बाद में A ने ठहराव को मूल्य की अनिश्चितता के आधार पर व्यर्थ मानते हुए, B को Swift कार बेचने से मनाकर दिया। क्या वस्तु विक्रय अधिनियम 1930 के अर्न्तगत B को A के विरुद्ध कोई अधिकार है? 4

2. (अ) सामान्य नियम के अनुसार ''अनुबन्ध के प्रति अजनबी व्यक्ति अनुबन्ध भँग होने की दशा में वाद प्रस्तुत नही कर सकता'' टिप्पणी किजिए और भारतीय अनुबन्ध अधिनियम 1872 के प्रावधानों के अनुरूप इस नियम के अपवादों का वर्णन करें। 7

(ब) सीमित दायित्व साँझेदारी अधिनियम 2008 के अनुसार कपट की स्थिती में सीमित दायित्व साँझेदारी तथा उसके साँझेदारों के दायित्वों का वर्णन करें! 5

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

अँक

3. (अ) साँझेदारी अधिनियम 1932 के अर्न्तगत साँझेदारी फर्म के पँजीकरण की कार्यविधि का उल्लेख करे। 6

(ब) (i) Mr. A नियोक्ता ने अपने कर्मचारी Mr. B को पदोन्नति का प्रलोभन देकर अपना एक कमरे वाला फलैट उसे बाजार कीमत से भी कम मूल्य पर बेचने के लिए बहकाया। बाद में, Mr. B ने अपना विचार बदल लिया और Mr. A के विरुद्ध वाद प्रस्तुत करने का निश्चय किया। भारतीय अनुबन्ध अधिनियम 1872 के अनुसार अनुबन्ध की वैधता की जाँच करें। 2

(ii) Mr. S ने Mr. M को ₹ 20,000 रुपए में एक परिवारिक तस्वीर की चित्रकारी करने का वचन दिया और इस कार्ययोजना को 15 मार्च 2023 तक पूरा करने का आश्वाश्न दिया। दुर्भाग्यवश 1 मार्च 2023 को एक सड़क दुर्घटना में Mr.S की मृत्यु हो गई और उसकी कार्ययोजना अधूरी रह गई। क्या Mr. M, Mr. S के वैधानिक उत्तराधिकारी को Mr. S द्वारा दिए गए वचन को पूरा करने के लिए बाध्य कर सकता है? मान लिजिए Mr. S ने ₹ 10,000 मूल्य के बदले Mr. M को 15 मार्च, 2023 को कुछ फोटो देने का वचन दिया होता और उसकी देय तिथि से पूर्व मृत्यु हो गई होती। क्या इस स्थिति में उसका उत्तराधिकारी फोटो देने के लिए बाध्य होगा। भारतीय अनुबन्ध अधिनियम 1872 के प्रावधानों के अनुसार निर्णय ले। 4

4. (अ) बिक्रि अनुबन्ध भँग होने की दशा में क्रेता के विक्रेता के प्रति अधिकारो का सक्षिंप्त वर्णन करें। 6

(ब) P, Q और R एक साँझेदारी फर्म में साँझेदार है। R बिना किसी सार्वजनिक सूचना के फर्म से अवकाश ले लेता है। P ने S जो कि बिजली उपकरण का व्यवसायी है, से फर्म के लिए 25 पँखे खरीदने के लिए सम्पर्क किया। P ने फर्म के कर्मचारी E का परिचय S से एक साँझेदार के रूप में करवाया। S ने E और R को फर्म का साँझेदार मानते हुए फर्म को 25 पँखों की उधार आपूर्ति की। S को उधार अवधि समाप्त होने के पश्चात भी पँखों की देय राशि प्राप्त नही हुई। साँझेदारी अधिनियम 1932 के प्रावधानों के अनुसार S किससे भुगतान राशि प्राप्त कर सकता है, परामर्श दे। 6

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

अँक

5. (अ) (i) 7 मार्च 2023 को कुछ निश्चित वस्तुओ की नीलामी विक्रय सबसे ऊँची बोली देने वाले X के पक्ष में हथौड़ी बजने से हुई। नीलामी राशि का भुगतान 8 मार्च 2023 को हुआ तथा 10 मार्च 2023 को वस्तुओं की सपुर्दगी हुई। वस्तु बिक्रि अधिनियम 1930 के प्रावधानों के आधार पर सुनिश्चित करें कि नीलामी विक्रय कब पूरा हुआ। 2

(ii) नमूने के आधार पर J ने K को निश्चित वस्तुएँ बेची, K ने वही वस्तुएँ नमूने के आधार पर L को बेची और L ने नमूने के आधार पर M को वही वस्तुएँ बेची। M ने पाया कि वस्तुएँ नमूने के आधार पर नहीं थी और उसने वस्तुएँ अस्वीकार कर दी और L को नोटिस दिया। L ने K के विरुद्ध और K ने J के विरुद्ध वाद प्रस्तुत किया। क्या M वस्तुएँ अस्वीकार कर सकता है? K और L को भी वस्तु बिक्रि अधिनियम 1930 के अनुसार सलाह दें। 4

(ब) ''समामेलन आवरण'' की अवधारणा का वर्णन करें। कम्पनी अधिनियम 2013 के अर्न्तगत संक्षिप्त में उन परिस्थितियों का वर्णन करें जब ''समामेलन आवरण'' को छिद्रित किया जा सकता है? 6

6. (अ) भारतीय अनुबन्ध अधिनियम 1872 के अनुसार व्यर्थ अनुबन्ध और व्यर्थनीय अनुबन्ध में अन्तर करें। 5

(ब) फर्म के व्यवसाय सँचलन से संबन्धित भारतीय सांझेदारी अधिनियम 1932 में सांझेंदारी के क्या अधिकार निहित है? 4

(स) ABC Private Limited ₹ 35 लाख की प्रदत पूँजी और ₹ 2.5 करोड़ की आवृत के साथ कम्पनी अधिनियम 2013 के अर्न्तगत पँजीकृत है। क्या भारतीय कम्पनी अधिनियम 2013 के प्रावधानों के अर्न्तगत ABC Private Limited 'छोटी कम्पनी' का दर्जा प्राप्त कर सकती है? 'छोटी कम्पनी' के अर्थ की विवेचना भी करें। 3

© The Institute of Chartered Accountants of India

SECTION B — (40 Marks)

Question **No. 7** is compulsory.

Answer any **THREE** questions out of the remaining **Four** questions.

7. (a) Read the passage carefully and answer the questions given below :

Air pollution is an issue which concerns us all alike. Air pollutant is defined as a substance which is present in air while normally it is not there or present in an amount exceeding the normal concentrations. It could either be gaseous or a particulate matter. The important and harmful polluting gases are carbon monoxide, carbon dioxide, ozone and oxides of sulphur and nitrogen. The common particulate pollutants are the dusts of various inorganic or organic origins. Although we often talk of the outdoor air pollution caused by industrial and vehicular exhausts, the indoor pollution may prove to be as or a more important cause of health problems.

Recognition of air pollution is relatively recent. It is not uncommon to experience a feeling of 'suffocation' in a closed environment. It is often ascribed to the lack of oxygen. Fortunately, however, the composition of air is remarkably constant all over the world. There is about 79 percent nitrogen and 21 percent oxygen in the air and the other gas forming a very small fraction. It is true that carbon dioxide exhaled out of lungs may accumulate in a closed and overcrowded place. But such an increase is usually small and temporary unless the room is really airtight. Exposure to poisonous gases such as carbon monoxide may occur in a closed room, heated by burning coal inside. This may also prove to be fatal.

What is more common in a poorly ventilated home is a vague constellation of symptoms described as the sick-building syndrome. It is characterized by a general feeling of malaise, headache, dizziness and irritation of mucous membranes. It may also be accompanied by nausea, itching, aches, pains and depression. Sick building syndrome is getting commoner in big cities with the small houses, which are generally over furnished.

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

Marks

By products of fuel combustion are important in houses with indoor kitchens. It is not only the burning of dried dung and fuel wood which is responsible, but also kerosene and liquid petroleum gas. Oxides of both nitrogen and sulphur are released from their combustion.

Smoking of tobacco in the closed environment is an important source of indoor pollution. It may not be high quantitatively, but significantly hazardous for health. It is because of the fact that there are over 3,000 chemical constituents in tobacco smoke, which have been identified. These are harmful for human health.

Microorganisms and allergens are of special significance in the causation and spread of diseases. Most of the infective illnesses may involve more persons of a family living in common indoor environment. These include viral and bacterial diseases like tuberculosis.

Besides infections, allergic and hypersensitivity disorders are spreading fast. Although asthma is the most common form of respiratory allergic disorders, pneumonias are not uncommon, but more persistent and serious. These are attributed to exposures to allergens from various fungi, moulds, hay and other organic materials. Indoor air ventilation systems, coolers, air conditioners, dampness, decay, pet animals, production or handling of the causative items are responsible for these hypersensitivity diseases.

Obviously, the spectrum of pollution is very wide and our options are limited. Indoor pollution may be handled relatively easily by an individual. Moreover, the good work must start from one's own house.

(i) What is an air pollutant? 1

(ii) Why do we feel suffocated in a closed environment? 1

(iii) How the sick building syndrome can be characterized? 1

(iv) How is indoor smoking very hazardous? 1

(v) How can one overcome the dangers of indoor air pollution? 1

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

(b) Read the passage :

Effective speaking depends on effective listening. It takes energy to concentrate on hearing and to concentrate on understanding what has been heard. Incompetent listeners fail in a number of ways. First, they may drift. Their attention drifts from what the speaker is saying. Second, they may counter. They find counter-arguments to whatever a speaker may be saying. Third, they compete. Then, they filter. They exclude from their understanding those parts of the message which do not readily fit with their own frame of reference. Finally, they react. They let personal feelings about a speaker or subject override the significance of the message which is being sent.

What can a listener do to be more effective? The first key to effective listening is the art of concentration. If a listener positively wishes to concentrate on receiving a message his chances of success are high.

It may need determination. Some speakers are difficult to follow, either because of voice problems or because of the form in which they send a message. There is then a particular need for the determination of a listener to concentrate on what is being said.

Concentration is helped by alertness. Mental alertness is helped by physical alertness. It is not simply physical fitness, but also positioning of the body, the limbs and the head. Some people also find it helpful to their concentration if they hold the head slightly to one side. One useful way for achieving this is intensive note-taking, by trying to capture the critical headings and sub-headings the speaker is referring to.

Note-taking has been recommended as an aid to the listener. It also helps the speaker. It gives him confidence when he sees that listeners are sufficiently interested to take notes; the patterns of eye-contact when the note-taker looks up can be very positive; and the speaker's timing is aided-he can see when a note-taker is writing hard and can then make effective use of pauses.

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

Marks

Posture too is important. Consider the impact made by a less competent listener who pushes his chair backwards and slouches. An upright posture helps a listener's concentration. At the same time it is seen by the speaker to be a positive feature amongst his listeners. Effective listening skills have an impact on both the listener and the speaker.

(i) Make notes, using headings, sub-headings and abbreviation whenever necessary. 3

(ii) Write a summary. 2

8. (a) Comment on following statement : 2

"Communication does not simply involve sending of a message by a person."

(b) (i) Choose the word which best expresses the meaning of the given word: 1

ADAMANT

(1) Willing

(2) Inflexible

(3) Poor

(4) Unfavourable

(ii) Fill in the blanks with the most suitable option : 1

The study of coding-decoding involves various _____ clues.

(1) Healthy

(2) Obvious

(3) Verbose

(4) Cryptic

(iii) Change the following sentence to indirect speech : 1

He said, "I clean my teeth twice a day."

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

Marks

(c) Write Précis and give appropriate title to the passage given below : 5

Almost every organism has the tendency to react to certain stimuli for survival. This reaction to each and every situation has an evolutionary basis of adaptation. The study of human emotions dates back to the 19th century and psychologists have since then discovered many reasons for every emotion, yet these are just theories. The arousal of emotions and their assumed structures is said to occur due to repeated encounters with a situation followed by the adaptation of the encounter. Human emotions have been linked to adaptively regulate emotion-gathering mechanisms. The emotion of fear which is associated with ancient parts of the brain has presumably evolved among our pre-mammal ancestors while the emotion of a mother's love called the 'filial emotion' has seen to evolve among early mammals. Various emotions work as manipulative strategies that favour survival. Feigning emotions by an accused person may help him be saved from the punishment. An exaggerated display of anger is also associated with manipulating or threatening someone.

Despite there being several emotions for various events, ironically the most interesting emotion is the emotion of disgust. Disgust is aroused when the body senses a danger to the immunity or the physiology of the human. The disgusted memory is associated with alerting the brain of a potentially dangerous substance. A few studies have shown that the encoding triggered in adaptive memory for problems is stronger than any other behaviour. This makes us instantly have a disgusted expression at the sight of something that makes us uncomfortable or uneasy. These expressions are also closely linked to self-protective communication.

9. (a) Concreteness is an important characteristic of effective communication. Comment. 2

Or

What do you mean by Visual communication? 2

(b) (i) Choose the word which best expresses the meaning of the given word: 1

RELISH

(1) Like
(2) Abhore
(3) Hate
(4) Loathe

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

Marks

(ii) Choose the word which best expresses the meaning of the given word: 1

MESSY

(1) Organised

(2) Dirty

(3) Hygienic

(4) Clean

(iii) Change the following sentence into direct speech : 1

She said that she would buy a new house if she had been rich.

(c) Write a report in 250 words on the topic: "Climate Change". 5

10. (a) Define Wheel and Spoke Network in Communication. 2

(b) (i) Change the sentence from Active to Passive Voice : 1

Please help me.

(ii) Change the sentence from Passive to Active Voice : 1

Jobs will have been lost by thousands of individuals due to the pandemic.

(iii) Change the following sentence to direct Speech : 1

The teacher suggested the boys that they should go swimming since it was so warm.

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com

Marks

(c) You are Bhupendra, a resident of B-128 Rajeev Gandhi Nagar, New Delhi. You are worried about your younger brother's habit of excessive use of Internet for completing his homework. Write a letter to the Editor of a popular newspaper, expressing your opinion on the advantages, disadvantages of the dependence of youth for utilizing Internet as a homework tool in the present times. Also send it by email (assume emails of yourself and the receiver appropriately). 5

11. (a) How 'Emotions' of a person become barrier of communication? 2

(b) Select the correct meaning of Idioms/ Phrases given below :

(i) **Bone of contention**

(1) To be cautious
(2) Subject of dispute
(3) Area of agreement
(4) Of least importance 1

(ii) **Face the music**

(1) To anticipate good response of something you have done
(2) To accept award for something you have done
(3) To accept criticism for something you have done
(4) To wait for result of something you have done 1

(iii) Correct the following sentence :

I cannot explain that why I likc hcr so much. 1

(c) You are Karunesh Vijay, a resident of 123 Mahaveer Nagar, Indore, Madhya Pradesh. You came across a notice on the website of a CA Firm 'Saha and Company' posted on 24 February, 2023, for the recruitment of an Article Assistant. Prepare a resume along with a cover letter in response to this notice. 5

© The Institute of Chartered Accountants of India

aglasem.com For more Question Papers, Sample Papers, Notes & Syllabus visit aglasem.com