



**J.K. SHAH<sup>®</sup>**  
**TEST SERIES**  
Evaluate Learn Succeed

**SUGGESTED SOLUTION**

**CA FOUNDATION**

**SUBJECT- BC & R**

**Test Code – CFN 9081**

**BRANCH - () (Date :)**

**Head Office : Shraddha, 3<sup>rd</sup> Floor, Near Chinai College, Andheri (E), Mumbai – 69.**

**Tel : (022) 26836666**

**1.(a) Passage - I**

- (1) Option D
- (2) Option D
- (3) Option D
- (4) Option C
- (5) Option E

**Q.1(b) Passage – II**

- (1) Option D
- (2) Option C
- (3) Option C
- (4) Option A
- (5) Option C

**(b) Passage – I**

**Ministry's Decision Revoked (Heading)**

- (I) S. Korean Steel maker Posco under attack
- (II) Prpsl for steel plant in Odisha reconsidered
- (III) Need to rethink the descn
  - (a) Not based on solid grounds
  - (b) FDI's
  - (c) Land aqstn from natives not easy
  - (d) Protests frm land holders
- (IV) No concrete result
  - (a) 8 year past; standstill
  - (b) Neither proponent nor govt. able to justify its moves
  - (c) Leaves the matter open ended

**Key Used :**

- (1) S = south
- (2) Prpsl = proposal
- (3) Descn = decision
- (4) Aqstn – acquisition
- (5) Nt = not
- (6) Frm = from
- (7) Govt = government
- (8) FDI = foreign direct investment

**Summary**

The clearance issued to South Korean steel maker Posco is under discussion for not being comprehensive and cumulative. The main issue in this regard is the protest from the local villagers of Odisha where the plant is proposed to be set up. There seems to be no strong reason as to why the villagers should give away their land, which is the main source of livelihood. Posco's proposal of working on social commitments has also not been accepted in a positive stride.

**(b) Passage – II**

**Playing of National anthem in movie halls (Heading)**

- (I) The Court's ordr wdrawn

- (II) Court mks it optional; cannt have a mandate on the issue
- (III) Consequences
  - (a) Gvrnmnt intervenes; calls for ministerial discussion
  - (b) Proposes a hold on the court's judicial rule
  - (c) Suggest chngs in the Prevention of Insults and Natnl honour Act
- (IV) Justice Chandrachud suggests, no end to 'moral policing'
- (V) Cnseqncs
  - (a) Violence amngst ppl.
  - (b) Harassment of pub.
  - (c) Disrespect in the scty.

**Key Used :**

- (1) Ordr = order
- (2) Wdrawn = withdrawn
- (3) Mks = makes
- (4) Cannt = cannot
- (5) Gvrnmnt = government
- (6) Chngs = changes
- (7) Natnl = national
- (8) Cnseqncs = consequences
- (9) Amngst = amongst
- (10) Ppl = people
- (11) Scty = society

**Summary**

The Supreme Court's unfortunate order of playing the national anthem in movie halls before every screening has gained a lot of criticism. As a result, the order has been revoked with Justic D.Y Chandrachud, one of the judges of the bench citing that patriotism need not be shown at every step in life. The court's order had been received with a pinch of salt and had led to unpleasant happenings and disturbance among the public.

- 2.(a) Star Network :** has multiple channels of network in communication. This network allows a group communication and is useful especially where teamwork is involved. The members communicate and exchange information with each other freely, and without hindrance or hesitation. The usefulness of all networks depends on the structure and size of the company, and the manner of communication between the employees.
- (b)**
- (i)** a
  - (ii)** d
  - (iii)** All books will be given to the orphans by Elizabeth.
  - (iv)** The master yelled at the servant to get lost and not show his face.

**(c) Passage - I**

**Step 1 :**

Identify the main idea : The text discusses people's fear of death. It details why some people fear death and how this fear can be overcome.

**Step 2 :**

Identify the main points /facts :

- (a) We do not fear death if we live an active life.

- (b) Those people who fear death the most are the ones who spend much time sitting and studying.
- (c) This happens because they lead an inactive and peaceful life and do not want any change.
- (d) The most sensible way of ridding oneself of the fear of death is by valuing life.
- (e) We should be comfortable with the knowledge that life is unpredictable and that our hold upon life is very uncertain.

**Step 3 :**

Provide a suitable title : The Fear of Death.

**Step 4 :**

Write the first draft :

If we lead an active life facing dangers, we will fear death less. People who spend a lot of their time lazing around and leading a peaceful life are the ones who are most afraid of death. This is because they do not want any change. The most sensible way of getting rid of the fear of death is to value life properly. If we do not give unnecessary importance to our life, we will not feel the pang of death.

**Step 5 :**

Edit your work.

Remember that the précis cannot be more than a third of the length of the original text. Since the given passage is approximately 200 words, the précis cannot exceed 65 words. However the first draft consists of 80 words. Therefore it needs to be edited. Example :

‘People who spend to lot of their time lazing around and leading a peaceful life are the ones who are most afraid of death. This is because they do not want any change.’ can be rewritten more succinctly in the following manner :

‘People, who lead a lazy and peaceful life, are the most afraid of death.’

**Step 6 :**

Write the final draft.

**The Fear of Death**

If we lead an active life facing dangers, we will fear death less. People, who lead a lazy and peaceful life, fear change and are most afraid of death. The most sensible way of getting rid of the fear of death is to value life properly. If we do not give unnecessary importance to our life, we will not feel the pang of death.

## Passage – II

### Loopholes in New Mining Bill

India's new mining bill that diverts funds from mining companies to rural people affected by mining has numerous loopholes. It seeks differential treatment for coal and other minerals. It exempts captive miners from this obligation to share mineral wealth. It disregards the price of the ore, manipulating which companies can understate their profits. Instead, royalty can be linked to the globally traded price of the mineral and unifying the sharing parameter thus ensuring fairness.

**3.(a) Chain of Command :** The communication pattern that follows the chain of command from the senior to the junior is called the chain network. Communication starts at the top, like from a CEO, and works its way down to the different levels of employees. It involves a lot of organizational hierarchy.

- (b) (i) b  
(ii) a  
(iii) Delicious desserts are prepared by my aunt.  
(iv) Elders always say that if you work hard, you will succeed.

(c) **Letter - 1**

XYZ Company

Chennai

Date : 10<sup>th</sup> Jan, 2018

Manager, Finance

Oil India Ltd.

Chennai

Dear Sir/ Ma'am

Sub : Enquiry for prices for bulk orders

This is regarding the requirement of oil, for our well known chips brand, Aunty Chips. We would like to enquire the rates for bulk order of refined oil, produced by your company.

We are an established brand in the FMCG sector, hence we feel the association would be mutually beneficial.

Kindly send the pricing details, also stating the mode of delivery.

Looking forward to your response.

Thanks and Regards,

Manager, Supply Chain Division

XYZ company

**Letter – II**

Manager Operations and Admin

Net Solutions

Mumbai

13<sup>th</sup> Feb, 2018

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 a degradation in the quality of food items, especially rice, wheat flour and pulses.

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 sincerely request you to look into this matter as it involves the health of people working for us, for which we are solely responsible.

Thanks and Regards,

Name

Manager, Ops and Admin

Net Solutions

**4.(a) Barriers in communication :**

- Physical Barriers
- Cultural Barriers
- Language Barriers
- Technology Barriers
- Emotional Barriers

**Technology Barriers :** Being a technology driven world, all communication is dependent on good and extensive use of technology. However, there might arise technical issues, like server crash, overload of information etc. which lead to miscommunication or no communication at all.

**Language Barriers :** It's a cosmopolitan set up, where people of different nationalities move from their home to other countries for work. As a result, it is difficult to have a common language for communication. Hence, diversity gives rise to many languages and it acts as a barrier at times.

- (b) (i) b  
(ii) May you be blessed by God with health and happiness.  
(iii) The Minister announced that their party would introduce GST from the next day.

(c) **Article Writing**

Hints :

- Causes of health issues : a crisp list
- Office work
- Lifestyle
- Eating habits
- Growing economy
- Money splurge
- Effects : direct effects
- Diseases
- Physical health issues
- Strain on eyes
- Young deaths

Report Writing

Hints :

- Have a good heading
- Mention the time, date, venue
- Divide the report into three paragraphs :
- What/ When/ Where /Who was invited
- Purpose of the event (learn about the cultural diversity)
- Describe the event in details (name of schools that participated, the dances and other cultural programmes performed, the food stalls, the game stalls)
- Enthusiasm in the student community
- Conclude with an optimistic view.

**5.(a) Based on Communication channels, there are three kinds of categories :**

- Verbal : Verbal communication involves the use of words and language in delivering the intended message
- Non Verbal : 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 own.
- Visual : Visual communication through visual aids such as signs, typography, drawing, graphic design, illustration, colour and other electronic resources usually reinforces written communication. Visuals like graphs, pie charts and other diagrammatic presentations convey clearly and concisely a great deal of information. They are an essential part of official presentations these days.

- (b) (i) b  
(ii) d  
(iii) the BCCI congratulated the U 19 cricket team for its World Cup Win.

(c) **Action Taken Report (ATR)**

As per the meeting held on 12<sup>th</sup> Jan, 2018 at the Southern Region branch office of CP finance Ltd. following actions have been reported :

- The client had complied to clear the pending dues by 10<sup>th</sup> Jan, 2018.
- The client has asked for more time. Reason mentioned : losses incurred in business.
- On the basis of being an old client, with no such bad record, order passed to provide more time for payment.
- Expected payment till 31<sup>st</sup> January, 2018.

Undersigned

Director, Sales & Marketing

Director, Business

**Chronological Resume**

Name

Address

Phone Number

Email

**OBJECTIVE :** To be associated with an organization that will offer to me tremendous opportunities for growth in career and provide a challenging environment that will utilize my accounting skills and abilities to the maximum.

**SUMMARY :**

- Have cleared IPCC, Group I
- Have an years experience of working in an office
- Possess good management skills
- Can work under pressure situations
- Willingness to learn more is the driving factor.

**EXPERIENCE :**

2017 to present day

Junior Manager

Name the company, address

**EDUCATION :**

Begin from recent education moving back to college and then lastly school.

2017 : CA IPCC, Group 1

2016 : B. Com (h), Kirori Mal College, DU

2014 : class XIIth, DAV Model School, Pitam Pura, New Delhi

2012 : class Xth, DAV Model School, Pitam pura, New Delhi

**SKILLS :** Well versed with MS Office Ÿ

Working Knowledge of Tally



Completed compulsory 250 hrs of Computer Training as per ICAI curriculum schedule.

Updated with all the latest computer applications and software.

**PERSONAL DETAILS :**

**Date of Birth :** 15 July, 1982

**Marital Status :** Unmarried

**Languages Known :** English, Hindi, French

**Permanent Address :** 822, SFS Flats, Pitam Pura New Delhi 110034

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

Date :                      Place :                                      (Name)