



The Institute of Chartered Accountants of India

Code: FD2BL578299

Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82



GRAPH PAPER IS ON THE PENULTIMATE PAGE

Book No. 1 (containing 28 pages)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Foundation Examination

Group No. Paper No. 2

Subject Business Law & Business Correspondence & Reporting

Number of Answer Books used : Main + 5 additional sheets

For use by ICAI only

578299



Q.No.	To be ticked (✓) by the candidate against the Questions answered	Marks Awarded (To be filled by Examiner)					Total
		a	b	c	d	e	
1	✓						
2	✓						
3	✓						
4							
5	✓						
6	✓						
7	✓						
8							
9	✓						
10	✓						
11	✓						
12							
13							
14							
Total							

Total Marks awarded (in words) _____

Examiner's Signature _____



26 JUL 2021

Use only Blue / Black Ball Point Pen to write and shade the circles. **AVOID RED PEN.** Write the marks in the boxes before shading the respective circles.

Total Marks awarded

0	0
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9



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INSTRUCTIONS TO THE CANDIDATE

Answers are not to be written on this page

1. Answers should be written in figures and words in the allotted space at the right hand corner of the cover page only and nowhere else including additional answer book/s and graph paper.
2. Roll number should be written in the box in numbers and darken the appropriate circles of the OMR bubbles provided in the right hand corner of the cover page with **Black / Blue** ball point pen.
3. Fill particulars such as name of Examination, Group No., Paper No. and subject at the appropriate space at the left hand upper corner.
4. Remove the Bar Code sticker of the particular paper from the Attendance sheet and affix the same on the box provided in the right hand corner of the cover page.
5. Since a machine will read the Roll no., please check and ensure that Roll number written in numbers, words and circles darkened are correct. In case any candidate fills this information wrongly, Institute will not take any responsibility for rectifying the mistake.
6. The answers should be written neatly and legibly
7. The answer to each question must be commenced on a fresh page and question number prominently written at the top of each answer. Alternatively, the question number should be distinctly written in the margin.
8. The answer to each question in all parts should be fully completed in one page or in a consecutive set of pages, before the next question is taken up.
9. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark, symbols like "OM", "Sri", "Jesus", "786", etc., will tantamount to adoption of "unfair means"
10. Before submission of answer book to the invigilator take care to score out (X) blank pages, if any, that you might have left.



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15mins - reading time

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{ 1hr 45mins - Law }
{ 1hr 15mins - BCR }
Section A

→ [8:1(a)]

DO NOT WRITE ANYTHING HERE

(i) According to Section 28 of Indian Contract Act, 1872, agreements in restraint of legal proceedings are expressly declared as void. Agreements restricting a person from enforcing his rights under a contract are void. Hence, the given contract is void.

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(ii) Agreements interfering with the course of justice are against public policy. Agreements of stifling prosecution are void right from the beginning. Since, the given case prevents the suit to be filed in one court, it is against public policy and hence void.

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(iii) According to Section 13 of Indian Contract Act, it is necessary that parties must agree upon the same thing in the same sense consensus ad-idem or else the contract



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Q.1(a)

shall be void. In the given case, both parties do not agree upon the same thing hence it is void

(iv) According to section 27 agreements in restraint of trade are void. But, service agreement is an exception of this section. The employee can be restricted from engaging other services during his employment. Hence the contract is valid

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[Q:1(c)]

Facts :-

As per section 2(62) of companies Act, 2013, only a natural person who is resident and citizen of India shall be eligible to incorporate an OPC or be a nominee of OPC. A person shall be considered resident of India if he has stayed for not less than 182 days in India in the immediately preceeding year

Analysis :-

- (i) Applying the above provisions to the case, Z is leaving India permanently, so she cannot maintain the status of resident in India, so she has to mandatorily withdraw her nomination.
- (ii) If she is able to maintain the status of resident in India, she can continue her nomination as the criteria of being a nominee in 'one person company' is satisfied.

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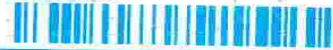
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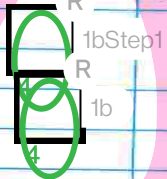


[Q: 1(b)]

conclusion

(i) As per the provisions of companies Act, 2013, Z should mandatorily with her nomination in the said OPC.

(ii) But if she maintained the status of Resident of India after marriage, she need not withdraw her nomination and continue with it.



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[Q:1(c)]

I] i) According to section 26 of The sales of goods Act, 1930, risk is the liability to bear loss in case goods are lost or destroyed.

ii) The general rule is, owner bears the risk of goods.

iii) Delivery of goods is immaterial, only ownership is relevant for this purpose.

II] Exceptions to this section.

(i) Agreement to the contrary

If the parties expressly agree that owner will not bear the risk of goods.

(ii) Delayed delivery

If the goods are damaged due to delay in delivery by fault of either of the parties, then the party at default shall





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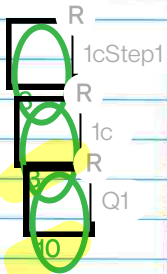
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Q:1(C)

(ii) bear the loss which would have not arisen

(iii) Usage of trade / trade customs.
Customary rules are those rules which are prevalent in a trade, usually followed by all people. Sometimes, trade customs may provide that goods shall be at the risk of buyer, whether or not the ownership is transferred.



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[Q.5(a)]

Facts

- (i) According to section 17 of the Sales of Goods Act, 1930 [S.O. 61A], when goods are sold by sample, the following conditions are implied
- (a) The goods (bulk) shall correspond with the sample
 - (b) The buyer should have a reasonable opportunity of comparing goods (bulk) with sample
 - (c) The goods shall be free from any latent defect, which renders them unmerchantable and is not apparent after a reasonable examination.
- (ii) According to section 15 and section 16 (1) when goods are sold by description as well as sample, they must correspond with both, description and sample and when they seller has buyer has made known to seller, the purpose of purchase, the goods shall correspond with it.

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[Q:5(a)]

Analysis

(i) Since, in the given case, the whole seller supplied the same slice as shown in sample, and Mr. Das also had a reasonable opportunity of comparing it, there is no breach of implied condition and he cannot return the slice and repudiate the contract.

(ii) Since, Mr. Das had specified his exact requirement as to length of slice, there is an implied condition that the bulk shall be of that length only. So if the whole seller has supplied slice of mix length, Mr. Das can return it and repudiate the agreement.

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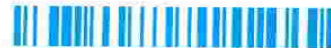
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[Q: 5(a)]

Conclusion

- (i) With reference to provisions of SOBI A, 1930, Mr Das has to accept the delivery and cannot repudiate the contract.
- (ii) Since he had specified his exact requirement as to length of slice, there is breach of implied condition, hence he can return the goods and repudiate the agreement.

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R
5aStep1
R
5a





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12



[Q. 5 (b)]

I] classification of companies on the basis of control.

(i) Government company.

a) According to section 2(45) of The companies Act, 2013, government company means a company in which at least 51% of paid up share capital is held by central government or state government or partly by central government and partly by state government

b) It is not an agent of government

c) All employees of government company are not employees of government

(ii) Non Government company

a) A company which is not a government company is a non government company.

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Q. 5 (b)

(iii) Foreign company [Section 2(42)]

a) Foreign company is a company which is incorporated outside India

(i) But has a place of business in India, whether by itself or by agent, physically or by agent,

(ii) conducts business activity in any other manner.

(iv) Domestic company.

a) A company which is not a foreign country is a domestic country.

(v) Holding company [Section 2(46)]

a) A company is deemed to be a holding company of another company, if another company is its subsidiary company.

(vi) subsidiary company [Section 2(87)]

a) In relation to another company, subsidiary company is a company which cont in which the holding



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Q. 5(b)

- company
- (i) controls composition of Board of Directors
- (ii) exercises more than half of total voting power either on its own or together with one or more of its subsidiaries.
- (vii) Associate company [section 2(6)]
- a) In relation with another company, associate company means a company in which other company has a significant influence, which is not a subsidiary of company having such influence and includes joint venture company.
- b) significant influence means control of more than 20% of voting power.

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R
5bStep1

R

5b

R

Q5

10



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15



Q: 6(a)

- i) According to section 56 section 56 of Indian contract Act, 1872, supervening impossibility means impossibility which did not exist at the time of formation of contract, but arises subsequently.
- ii) supervening impossibility discharges the contract and hence the contract becomes void.
- iii) Example:-
A ~~promised to marry B,~~
A promised to sell goods to B on 15th March, but after the formation of contract, the goods are destroyed by floods discharging the contract. Hence the contract becomes void.
- iv) specific grounds of supervening impossibility:-



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[Q: 6(a)]

- a) Destruction of subject matter of contract
- b) Death or personal incapacity
- c) Change in law
- d) Declaration of war
- e) Non occurrence / existence of particular state of things, necessarily for performance. Case law :- *Krell v Henry*.

v) He that agrees to do an act, must do it, or pay damages for not doing it, is the general rule of law. So if the contract becomes absolutely impossible, then only it can be declared void.

vi) Cases where contracts are not discharged

- a) Commercial impossibility
- b) Difficulty of performance
- c) Default by third party
- d) Civil disturbances, strikes, lockouts.

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[Q: 6(b)]

I] settlement of Account of Firm [Section 48, 49, 55]

- i) Treatment of losses [Section 48(a)]
- First out of profits
 - Then out of capital
 - The individually from partners in their profit sharing ratio.

- ii) Application of Assets [Section 48(b)]
- To pay companies debts to outsiders
 - In paying partners loan
 - Paying partners capitals
 - Residue shall be divided among the partners in their profit sharing ratio.

iii) Partners private debts and Firm's debts [Section 49]

- Partners private property shall be applied to the payment of partners private debts firm, surplus (if any) shall be applied in paying firm's debts.



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18



Q: 6(b)

b) Firms property shall be applied in paying firms debts first, and surplus, if any shall be applied in paying partners private debts.

R
6bStep1
R
6b



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19



~~Q: 6(b)~~ Q: 6(c)

- ↑ DO NOT WRITE ANYTHING HERE
- i) According to section 2(22), company limited by shares is a company in which the liability of its members is limited by its Memorandum, to the amount (if any) unpaid on the nominal value of shares.
- ↑ DO NOT WRITE ANYTHING HERE
- According to section 2(21), company limited by guarantee is a company in which the liability of members is limited to the amount guaranteed by them in the event of winding up of company.
- ii) company limited by shares have a share capital whereas a guarantee company may or may not have share capital.
- ↑ DO NOT WRITE ANYTHING HERE
- iii) company limited by shares requires working capital whereas guarantee company may or may not require working capital.



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20



(Q: 6 CC)

(iv) Liability of company having share capital can be enforced during lifetime as well as during winding up of co: whereas liability of guarantee company can be enforced only during winding up

R

6cStep1

R

6c

R

Q6

2

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[Q. 2(a)]

i) According to Section 31 of Indian contract Act, 1872, contingent contract is a contract to do or not to do something if an event collateral to such contract does or does not happen.

ii) Example

X promises to deliver goods to Y if the ship carrying goods reaches the port safely.

iii) Rules regarding enforcement of contingent contract:

a) contingent contract dependent on happening of future uncertain event [Section 32]

If performance of contract is dependent of happening of an event, then such contracts can be enforced only when the event happens and not before that.



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Section 2(x)
[Q.2(a)]

b) contingent contract dependent on non happening of future event [section 33]

If performance of contract depends on non happening of event, it can be enforced only when event becomes impossible

c) contracts contingent as to future conduct of a person [section 34]

If contract is contingent as to future conduct of a person, event shall be considered impossible if he does some-thing by which it becomes impossible to perform contract, within specified time.

d) contingent contracts dependent on happening / non happening of a future event within specified time [section 35]

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Q: 2(a)

contingent contracts dependent on happening/non happening of a future event within a specified time can be enforced only if the event does / does not happen within that time.

e) contingent contract dependent on impossible event. [Section 36]
contingent contract dependent on impossible events are void whether or not the impossibility is known as the event would never happen.

f) Essential elements of contingent contract

i) Performance of contract must be conditional

ii) Event must be collateral

R i) Event must be uncertain.

2aStep1

R

2a



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24



[Q: 2(b)]

- i) Limited liability Partnership (LLP) is an incorporated partnership register under Limited Liability Partnership Act, 2008.
- ii) It is a separate legal entity with perpetual succession.
- iii) LLP was created to meet the needs of contemporary growth of Indian economy.
- iv) It is an alternative of traditional partnership with unlimited liability on one hand and statute based governance structure of limited liability company on other hand.
- v) It aims to enable professional expertise and entrepreneurial innovation to organize and operate, flexibly and efficiently.

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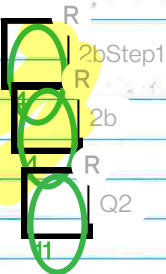
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25



[Q: 2 (b)]

- vi) It provides benefits of limited liability on one hand and also allows flexibility of organizing internal structure as a partnership based on mutual agreement.
- vii) It is a suitable vehicle for small enterprises and venture capital.



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[Q:3(a)]

- i) According to section 19 of Indian partnership Act, 1932. Implied authority means the capacity of partner to bind the firm for his acts done.
- ii) Partner can bind the business for his acts done if
- Act relates to the normal business of firm
 - Act is done in the usual course of business of firm
 - Act is done under the name of the firm
- iii) If any of the above criteria is not satisfied, firm is not liable for the act of partner.
- iv) Acts beyond the implied authority of partner.
- To relinquish a right of firm against a third party
 - To open bank account in his own name.

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Add. Book No. 1

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ADDL. BOOK

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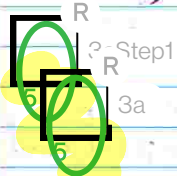
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Q. 3(a)

- c) To withdraw a case of the firm
- d) To purchase immovable property in the name of firm
- e) Sale, or pledge of immovable property of firm.





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2



Q: 3(b)

Facts

- i) when two or more persons jointly enter into an agreement, they are known as joint promisors.
- ii) Rules regarding joint promise
- a) Joint and several liability of joint promisors [section 43]
when two or more persons jointly enter into agreement, promisee can compel any one or more of joint promisors to perform the whole of promise.
- b) Right to call contribution [section 43]
If one joint promisor is compelled to perform whole of promise, he can claim contribution from other promisors.
- c) Effect of release of one joint promisor [section 44]
When two or more person enters into agreement jointly, effect of release of one joint promisor does not release others from their liability, neither does it release the joint promisor so released.

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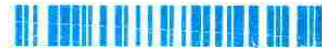
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3



Q. 3(b)

from his responsibility towards other promisors

- d) According to Section 42 when in case of death of joint promisor contract shall be performed by legal representative of deceased promisor jointly with surviving promisors.

Analysis

- (i) As per Section 43, liability of x, y and z is joint and several and hence L can compel only y to pay the entire loan of ₹90,000. Later y can call for contribution from x and z.

- (ii) In case of death of all joint promisors, their liability passes on to legal representatives and all three must jointly perform the promise [Section 42] since their liability is also joint and several, L can compel legal representative of y to perform



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Q. 3(b)

whole promise, later he can call for contribution.

- iii) According to Section 44, if x is released by L, it does not release z and y from their liability neither does it release x from his liability to y and z for contribution.

Conclusion

- i) Yes, y can be compelled by L to perform whole promise (pay entire loan of ₹ 90,000)
- ii) Yes, L can compel legal representative of y to pay loan, later he can call for contribution
- iii) No, y and z are not released from their liability when x is released, neither x is released from his liability to y and z for contribution.

R

3bStep1

R

3b

R

Q3



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Addl. Book No. 2

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ADDL. BOOK

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ADDITIONAL ANSWER BOOK

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Section B

[Q:11ca]

- R
11aStep1
R
11a
- i) Communication (derived from latin word communicare) is a process of exchanging information, emotions, ideas, feelings, thoughts by speech, writing or behaviour.
- ii) Characteristics of an effective communication are clarity, conciseness, concreteness, coherence, completeness, focus and attention, emotions, understanding by listening.





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2



R

11bStep1

Q: 11(b)

(i) (c) make a big issue out of a small thing

R

11bStep2

(ii) (b) Head of department or a company authorised to take decision.

R

11bStep3

(iii) whom did you not like at the party?

R

11bStep4

(iv) (b) win.

R

11b

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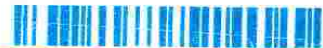
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3



Q: 11CC)

707, Ramdev Park
M.G. Road
Bhiwandi (East)
Mumbai

10th September, 20xx

Mr. Ramesh Karia.
100, C-Block,
Bhiwandi (West)
Mumbai

Dear Mr Ramesh Karia.

subject: request to reduce rent.

This letter is in regards to reduce
the rent in the light of
'Covid 19' pandemic

As we all know, even the world's
greatest economy have gone
through a great downturn due
to covid 19. The national income
has reduced to a very low level



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Marks Obtained : 82

4



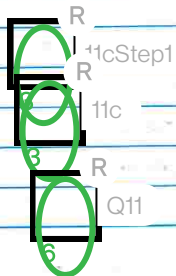
[Q. 11C5]

It is the same in my case. My income has been decreased to 50%. It has become very difficult for me to handle the nominal expenses plus rent. At the end of the month, no savings are left with me.

I hope you will understand my situation. And please it is my sincere request to do the needful. Please kindly revert back.

Yours sincerely,

Pankaj Bajpayee



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The Institute of Chartered Accountants of India

Code: FD2BL578299

Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82



2 €



1493163

Addl. Book No. 3

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ADDL. BOOK

DO NOT WRITE ROLL NUMBER ANYWHERE IN THIS
ADDITIONAL ANSWER BOOK



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[Q: 9(a)]

- i) There are a lot of disturbances in our surroundings.
- ii) Traffic noise, people shouting loudly are few of the reasons due to which communication does not take place effectively.
- iii) There should be focus and attention to ~~the com~~ of what the other person is trying to communicate, understand it to its slight meaning and giving a proper response
- iv) Hence, focus and attention is an important characteristic of effective communication.

R
9aStep1
R
9a





The Institute of Chartered Accountants of India

Code: FD2BL578299

Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82

2



R

9bStep1

Q: 9(b)



R

9bStep2

(i) Let the culprit be brought in.

R

9bStep3

(ii) The authorities will launch three cleanliness campaigns in the park.



R

9b

(iii) The group shouted that honesty is the best policy.



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Code: FD2BL578299

Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82



1493170

3



[Q: 9CC]

Government's decision to open multiplexes after almost a year.

- By Riya Sharma.

May 12, Mumbai. The covid 19 pandemic has affected all the economies of the world. The world is currently facing an economic recession. All the economic activities are shut. GDP of India has become negative and national income is continuously falling.

Multiplexes are huge revenue earnings. So in order to revive the economy, the government has decided to open multiplexes from May 20.

The corona cases are gradually decreasing day by day. But government is taking utmost measures to



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4



[Q: 9(c)]

prevent the corona virus to spread in multiplexes.

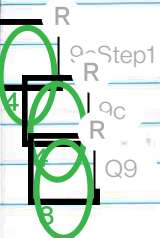
There will be only 5 shows per day and seating capacity has also been reduced to 50 percent. The government is concerned for both, the country as well as its people.

(source: www.abcd.com)

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Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82

26



Addl. Book No. 4

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ADDL. BOOK

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ADDITIONAL ANSWER BOOK



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Q: 7(a)

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R
7aStep1

(i) Employee attrition rate refers to the proportion of employees who leave the organization during a certain time period

R
7aStep2

(ii) In order to reduce high employee attrition, organizations have to hire right manpower for right position. Employees should be given competitive pay structure matching with industry. While determining this, the benefits that employees want should be taken in consideration. They should be provided career path to give them sense of direction and what they can attain if they stay in organization. Also, they should be offered flexibility



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Code: FD2BL578299

Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82

2



Q. 7(a)

as it is highly desirable .

(iii) Employee turnover ratio is of very importance in an organization

R
7aStep3

is a high turnover rate results in an unfavourable effect on morale of remaining employees. They may face additional stress , resulting in lower productivity .

(iv) Organizations with high employee turnover rate suffer an unfavourable public image due to which their brand image and value decreases:

R
7aStep4
R
7a

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Code: FD2BL578299

Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82



3



[Q: 7(b)]

(i) Artificial Intelligence

1) AI - progress

1.a) making diff as to how legal work is done

1.b) impressive progress

1.c) shaking up things - all over world.

2) which profession - AI intro.

2.a) automating mundane

2.b) tedious tasks

2.c) task - negligible human intelligence.

3) Pillars of legal prfssn.

3.a) trust

3.b) judgement

3.c) dlgnce.

3.d) relationp. of trust betw. lawyers and clients.

4) AI - useful?

4.a) translation of documents

4.b) mining of data.

4.c) scanning - organizing data.



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Marks Obtained : 82

4



[Q: 7(c)]

- 5) AI - cannot perform?
5 a) sharp decision making .
5 b) relationp. building .
5 c) advice clients .

key

- 1) AI - artificial intelligence
2) diff - difference 7) relationp - relationship
3) wrld - world
4) prfssn - profession
5) wrld - world
6) dlgn c - diligence

(ii) Summary

Artificial Intelligence - boom or bust
Many people think that AI is threat .
But this assumption is wrong . It
is making impressive progress and
shaking up things . It will be
introduced to the tasks which
require negligible human intelligence .
It cannot perform high end tasks as
they are over the realm of
computerization . legal profession
oldest profession thriving over 1000
years standing on pillars of
trust , judgement , diligence and
relationship of trust .

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Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82



26 JUL 2021

Add. Book No. 5.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ADDL. BOOK

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ADDITIONAL ANSWER BOOK



Q. 10(a)

- i) Oral communication is a type of verbal communication in which words and language is used
- ii) It includes face to face, telephonically, via voice chat, video conferencing.
FORMAL :- meetings, seminars, conference, lectures.
INFORMAL :- chat chat, gossip.
- iii) For oral communication, the following things are essential
- clear speech
 - tone
 - style of speaking.

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R
10aStep1
R
10a





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Code: FD2BL578299

Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82

2



[Q: 10(b)]

R

10bStep1

i) ~~was t~~

(i) were the paintings in the exhibition liked by them?

R

10bStep2

(ii) Do not eat food from roadside vendor during covid pandemic as a safety precaution.

R

10bStep3

(iii) Mr. X asked the cashier whether he had change for five hundred rupees.

R

10b

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Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82



1493174

3



[Q: 10(C)]

Covid certificate must for
Parliamentary session.

- By xyz.

'Corona virus', a virus which
has changed everything in
the world. Can a person ever
imagine that a small virus
will be so deadly for the
Earth?

Corona virus is very dangerous
and brings the person close
to death. Also it is a
contagious disease. It spreads
by touch, sneeze. You never
know, a person sitting
besides you shall be contracted
by corona virus.

So for the safety of people
in the parliamentary session,
it is mandatory to have a



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Total Marks: 100

Subject : 02 Business Laws and Business Correspondance and Reporting

Marks Obtained : 82

4



covid negative certificate. or
Even if a single person
is contracted by it in parliament-
ary session can be dangerous
for all the rest of people.
So one must have covid
certificate.

R
10cStep1
R
10c
R
Q10
6



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The Institute of Chartered Accountants of India

Code: FD2BL578299
Subject : 02 Business Laws and Business Correspondance and Reporting

Total Marks: 100
Marks Obtained : 82

Result Overview

Awarded Marks: 82

Max Marks:100

NA Not Attempted

○ Optional

M Marked

Q1_Compulsory (Score: 10/12)

Question No	Awarded Marks	Maximum Marks	Status
Q1	10	12	M
1a	3	4	M
1b	4	4	M
1c	3	4	M

Q2_Q6 (Score: 43/48)

Question No	Awarded Marks	Maximum Marks	Status
Q2	11	12	M
2a	7	7	M
2b	4	5	M
Q3	10	12	M
3a	5	6	M
3b	5	6	M
Q4	0	12	O
4a	0	6	O
4b	0	6	O
Q5	10	12	M
5a	6	6	M
5b	4	6	M
Q6	12	12	M
6a			M

	5	5	
6b	4	4	M
6c	3	3	M
Q7_Compulsory (Score: 9/10)			
Question No	Awarded Marks	Maximum Marks	Status
Q7	9	10	M
7a	5	5	M
7b	4	5	M
Q8_Q11 (Score: 20/30)			
Question No	Awarded Marks	Maximum Marks	Status
Q8	0	10	O
8a	0	2	O
8b	0	3	O
8c	0	5	O
Q9	8	10	M
9a	1	2	M
9b	3	3	M
9c	4	5	M
Q10	6	10	M
10a	1	2	M
10b	2	3	M
10c	3	5	M
Q11	6	10	M
11a	1	2	M
11b	2	4	M
11c	3	4	M

	5	5	
6b	4	4	M
6c	3	3	M
Q7_Compulsory (Score: 9/10)			
Question No	Awarded Marks	Maximum Marks	Status
Q7	9	10	M
7a	5	5	M
7b	4	5	M
Q8_Q11 (Score: 20/30)			
Question No	Awarded Marks	Maximum Marks	Status
Q8	0	10	O
8a	0	2	O
8b	0	3	O
8c	0	5	O
Q9	8	10	M
9a	1	2	M
9b	3	3	M
9c	4	5	M
Q10	6	10	M
10a	1	2	M
10b	2	3	M
10c	3	5	M
Q11	6	10	M
11a	1	2	M
11b	2	4	M
11c	3	4	M

My Analysis

Key Takeaways

- 1) Neat and legible handwriting
- 2) Good paper presentation
 - consistent format for writing answers
 - Case study based Qs.
(Facts
Analysis
Conclusion)
 - Theory Qs (point format)
- 3) NO cancellation
- * 4) Sections and sub-sections quoted in all answers
- 5) Key words have been underlined or highlighted in a box eg. void
- 6) Law is attempted first
Then BCR

7) In BCR, reading comprehension and Note making are attempted last

8) Full marks have been given by ICAI in many answers.

9) Law - $\frac{53}{60}$ *

BCR - $\frac{29}{40}$

$\frac{82}{100}$

10) Paper has been completed
All required questions have been attempted

11) Qs have been attempted in sequence of his choice

(use 15 mins reading time allowed by ICAI to decide the sequence in which you shall attempt the questions)

12) Point wise answers

13) examples not written (as paper is lengthy and completion is priority)

14) Use of legal words, terms.
(also highlighted)

15) To the point answers.