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**TEAM BAHUBALI**

# PRE EXAM MARATHON

**CA Foundation June '23**

**LAW Schedule**

**Starts - 12th June**

**Timings - 7am onwards**

**SWIPE RIGHT**

CA Indresh Gandhi

## PRE EXAM MARATHON

**CA FOUNDATION JUNE 2023**

12-Jun-23	7:00AM	Communications
13-Jun-23	7:00AM	Precis & Passage of Article
14-Jun-23	7:00AM	Note Making
15-Jun-23	7:00AM	Mail Meeting & Report
16-Jun-23	7:00AM	Letter , Resume & Vocabulary
17-Jun-23	7:00AM	Indian Contract Act - I
18-Jun-23	7:00AM	Indian Contract Act - II
19-Jun-23	7:00AM	Indian Contract Act - III
20-Jun-23	7:00AM	Indian Contract Act - IV
21-Jun-23	7:00AM	Indian Contract Act - V
22-Jun-23	7:00AM	Indian Contract Act - VI

**LAW & BCR**

**INDRESH GANDHI**

CA Indresh Gandhi

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# Chapter 1 : Communication

"Communication is a process of exchanging information, ideas, thoughts, feelings and emotions through speech, signal, writing, or behaviour.

In communication process, a sender (encoder) encodes a message and then using a medium/channel sends it to the receiver (decoder) who decodes the message and after processing information sends back appropriate feedback/reply using a medium/channel."

A communication is supposed to be complete or effective only when the listener responds relevantly and appropriately.

## TYPES OF COMMUNICATION

A good understanding of the different types and styles of communication can enhance personal and professional relationships, resolve any misunderstandings and misconceptions, and contribute to a successful business venture and a joyful personal life

Every individual has a unique style of interacting with others. In the process of communication, an individual uses myriad channels to convey the message.

However, the effectiveness of the communication depends upon whether the receiver has accurately interpreted the intended ideas, thoughts, feelings etc. Sometimes, the speaker reveals more than he/she wished to convey through tone, gesture etc

## THE BROAD CATEGORIES OF COMMUNICATION

Based on communication channels -

1. Verbal
2. Nonverbal
3. Visual

Based on purpose and style -

# Chapter 1 : Communication

1. Formal
2. Informal

## Difference between General English and Business English

While both are kinds of English language as forms of communication, the approach and objectives of these two widely vary from each other. The approach for the general English leans more on the basic, conversational, day-to-day use of words, while Business English is technical and complex used in work places or offices for business communication.

### 1. Verbal Communication:

- It involves the use of words and languages in delivering the intended message.
- Though 'verbal' primarily refers to communication through the spoken medium, while categorising 'types' of verbal communication the written and oral forms of communication are both included.
- Written communication includes letters and documents, e-mails, reports, handbooks, brochures, various chat platforms, SMSs and any form of written communication between people
- The written form of communication is essential and indispensable for formal business interactions (contracts, memos, press releases, formal business proposals etc.) and legal instructions and documentations.
- The effectiveness of written communication depends on the writing style, grammar, vocabulary, and clarity.
- Oral Communication refers to communication through the spoken word, either face-to-face, telephonically, via voice chat, video conferencing or any other medium.

# Chapter 1 : Communication

- Formal medium like lectures, conferences, seminars, meetings and informal conversations, friendly gossips etc. are part of oral communication.
- Effectiveness of oral communication depends on clear speech and the tone used by the speaker. Speaking in too high/ low volume or too fast/slow can also impair communication between people.
- Even non-verbal communications such as body language and visual cues affect the quality of interaction among individuals or group.
- Verbal communication is the easiest, fastest, and the most successful form of communication. Yet, surprisingly according to research, it comprises only seven percent of all human communication!

## Essentials of oral communication

**1. Pronunciation** : Paying attention to the Accent is important while listening.

The popular and widely recognised accents are British, American, Indian and Australian. Different accents of the same language are acceptable as long as they are intelligible and communicative.

**2. Listening & conversation** -

Listen intently to speak well. A good speaker is one who is a good listener. As listening happens, the mind subconsciously registers the accent, voice modulation, stress, grammar and vocabulary. The more you listen, the better your conversation will get.

**3. Spoken grammar** - It has to be complete, intelligible and compelling for the listener to listen, respond relevantly and appropriately.

Noticing language is important in order to emphasise the need for learners to analyse features of spoken grammar, and produce these features in their own speech.

# Chapter 1 : Communication

## Presenter & Presentation Tips & Techniques:

1. Be enthusiastic and honest
2. Show your passion and connect with your audience
3. Focus on your audience need.
4. Keep it simple. Concentrate on your core message. You need to make it easy for your audience to understand and respond.
5. Smile and make eye contact with your audience.
6. Start strongly. Tell a story.

## For slide shows or PPT

1. Contain no more than 10 slides.
2. Last not more than 20 minutes
3. Use a font size of no less than 30 points

## Non-verbal Communication:

- Non-verbal 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.
  - Some of the functions of non-verbal communication in humans are to complement and illustrate, to reinforce and emphasise, to replace and substitute, to control and regulate, and to contradict the denoted message.
1. **Physical non-verbal communication:** An individual's body language that is facial expressions, stances, gestures, touches and other physical signals constitute this type of communication.

For example, leaning forward may mean friendliness, acceptance and interest, while crossing arms can be interpreted as antagonistic or defensive posture.

Research estimates show that physical, non-verbal communication accounts for 55 percent of all communication. Smiles, frowns, pursing of lips, clenching of wrists etc. transmit emotions which are not expressed through verbal communication.

2. **Paralanguage:** The way you say something, more than the actual words used, reveal the intent of the message. The voice quality, intonation, pitch, stress, tone, and style of speaking, communicates approval, interest or the lack of it. Research estimates that tone of the voice accounts for 38 percent of all communications.

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

4. **Appearance:** Appearance is usually the first thing noticed about a person. A well dressed and groomed person is presumed to be organised and methodical, whereas a sloppy or shabby person fails to make a favourable impression. Therefore, dressing appropriately in all formal interactions is emphasised.

The dress code in office is generally formal.

It constitutes of formal suits, trousers with plain white or light coloured shirts and leather shoes. Bright colours, jeans, T-shirts, especially with slogans and other informal wear are not allowed.

For women, formal two-piece trouser or skirt sets or formal ethnic wear like saree is permissible.

5. **Symbols** such as religious or sectarian symbols

### **Visual Communication:**

- Visual communication through visual aids such as signs, typography, drawing, graphic design, illustration, colour and other electronic resources usually reinforces written communication.

# Chapter 1 : Communication

- Sometimes, it may replace written communication altogether. Visual communication is a powerful medium.
- It is the reason that the print and audio-visual media makes effective use of visuals to convey their message.
- 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.

## Formal & Informal Communication

**Formal communication**, both oral and written, follows certain rules, principles and conventions. The hierarchy in the organisation has to be followed. Formal format, style and language have to be used. The communication pattern can be vertical, horizontal or diagonal.

1. **Vertical:** Information can flow upwards or downwards in the organisation. Data that is collected flows up to the top levels of management for review and decision making, while instructions and orders are passed down from the management/ seniors to the subordinates for implementation.
2. **Horizontal:** Horizontal communication involves two employees of the organisation at the same level. For example, the managers of a project in a company may hold a regular daily, weekly or monthly
3. **Diagonal :** Cross-functional communication between employees at different levels of the organisational hierarchy is described as diagonal communication. Diagonal communication is increasingly common in larger organisations.

It reduces the chances of distortion or misinterpretation by encouraging direct communication between the relevant parties. For example, a Junior Engineer reports directly to the General Manager regarding the progress on a project.

## **Informal communication:**

Informal Communication is casual, friendly and unofficial. It is spontaneous conversation and exchange of information between two or more persons without having to conform to any prescribed rules, processes, systems, formalities and chain of command.

Informal communication is between families, friends, neighbours, members of the community and other social relations which are based on common interests, and dispositions. Information can flow from any source in any direction.

Employees in an organisation interact with each other outside the formal domain. Such communication is called 'grapevine' - gossip in the office.

Employees of different departments and varied levels meet and discuss matters casually and informally. The grapevine satisfies the social needs of the people and helps in building relationships. It is also useful in addressing certain needs and grievances of employees.

## **NETWORK IN COMMUNICATION**

A communication network refers to the method and pattern used by members of an organisation to pass on information to other employees in the organisation. Network helps managers create various types of communication flows according to requirement of the task at hand. Some companies have established and predefined networks of communication for specified projects/ventures.

## **Types:**

**1. Vertical Network:** The vertical network is a formal network. It is usually between a higher-ranking employee and a subordinate. In this two-way communication, immediate feedback is possible.



**2. Circuit Network:** When two persons communicate with each other sending messages and feedbacks, they form a communication circuit. Therefore, it is known as circuit network. The two people interacting can be colleagues placed at the same hierarchical level in the organisation.

**3. Chain Network:** 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.

**4. wheel & Spoke Network:** This is an organisation 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 organisation 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.

**5. Star Network:** The star network communication has multiple channels of communication open between all members. This network propagates group communication and is essential where teamwork is involved. The members communicate and exchange information with each other freely, and without hindrance or hesitation.

## THE CHARACTERISTICS OF EFFECTIVE COMMUNICATION

**1. Clarity:** Any spoken or written communication should state the purpose of message clearly. The language should be simple. Sentences ought to be short as the core message is lost in long, convoluted sentences. Each idea or point must be explained in a separate bulleted points or paragraphs. Make it easy for the reader to grasp the intent of the communiqué.

## Chapter 1 : Communication

**2. Conciseness:** Brevity is the essence of business communication. No one has the time to read long drawn out essays. Besides, the core content is lost in elaborate details. Avoid using irrelevant words or adjectives, for example, 'you see', 'I mean to say', etc. Ensure that there are no repetitions.

**3. Concreteness:** The content of your communiqué should be tangible. Base it on data. Abstract ideas and thoughts are liable to misinterpretation. Make sure that there is just sufficient detail to support your case/ argument and bring focus to the main message.

**4. Coherence:** Coherence in writing and speech refers to the logical bridge between words, sentences, and paragraphs. Main ideas and meaning can be difficult for the reader to follow if the writer jumps from one idea to another and uses contradictory words to express himself/herself.

The key to coherence is sequentially organised and logically presented information, which is easily understood. All content under the topic should be relevant, interconnected and present information in a flow.

**5. Completeness:** A complete communication conveys all facts and information required by the recipient. It keeps in mind the receiver's intellect and attitude and conveys the message accordingly. A complete communication helps in building the company's reputation, aids in better decision-making as all relevant and required information is available with the receiver.

**6. Courteousness:** Courtesy implies that the sender is polite, considerate, respectful, open and honest with the receiver. The sender of the message takes into consideration the viewpoints and feelings of the receiver of the message. Make sure nothing offensive or with hidden negative tone is included.

**7. Listening for Understanding:** We are bombarded by noise and sound in all our waking hours. We 'hear' conversations, news, 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 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 emotions. Often the understanding of a listener is coloured by his own emotions, judgments, opinions, and reactions to what is being said. While listening for understanding, we focus on the individual and his agenda. A perceptive listener is able to satisfy a customer and suggest solutions as per the needs of the client.

**8. Focus and Attention:** Everyday work environment has multiple activities going on simultaneously. The ringing of a phone, an incoming email, or a number of tasks requiring your attention, anxiety related to work, emotional distress etc. can distract you. Such distractions are detrimental to the communication process with an individual or a group of people. You may overlook or completely miss important points or cues in the interaction. Thus, keeping your focus and attention during the communiqué is imperative for effective communication.

**9. Emotional Awareness and Control:** emotions play a major role in our interactions with other people. They are a powerful force that affect our perception of reality regardless of how hard we try to remain unbiased. In fact, intense emotions can undermine a person's capacity for rational decision-making, even when the individual is aware of the need to make careful decisions.

Consequently, emotional awareness is a necessary element of good communication. While interacting with another person or a group, it is important to understand the emotions you and he/ she/ they are. Consequently, emotional awareness is a necessary element of good communication.

## Barriers in Communication:

There are multiple barriers in the communication process. These barriers result in distortion and misunderstanding of the intended meaning/communication. The barriers can be physical, psychological, emotional, cultural, linguistic etc.

- **Physical barriers:** \_These are a result of our surroundings. Noise, technical disturbances, outdated equipment, distant locations, office doors, separate areas for people, large office spaces, old technologies and lack of appropriate infrastructure can lead to problems in transmission of message.
- **Organisational structure barriers:** \_Communication problems occur when the systems, structures and processes in the organisation are not clear or have gaps in them.

If the chain of command is unclear, a person may not know whom to contact for a particular issue. Inappropriate information transmission systems, lack of supervision, and unclear role and responsibility demarcations lead to confusion and inefficiency.

- **Language barriers:** Lack of knowledge of the language can create many obstacles in communication.

Literally, people from different regions and countries may interpret the same words differently. Difficult words, subject specific terminologies, unfamiliar expressions and ambiguous words, create hurdles in communication.

It is also a fact that the linguistic ability of various people in the work place is different. Some maybe proficient in the language while others may possess just basic skills.

Therefore, it is important to use clear, simple easily understood language in most of your official communications.

# Chapter 1 : Communication

- **Cultural barriers:** Understanding cultural aspects of communication refers to having knowledge of different cultures in order to communicate effectively with cross culture people.

Understanding various cultures in this era of globalisation is an absolute necessity as the existence of cultural differences between people from various countries, regions tribes and, religions, where words and symbols may be interpreted differently can result in communication barriers and miscommunications.

Multinational companies offer special courses and documents to familiarise their staff with the culture of the country where they are based for work.

- **Emotional barriers:** One of the chief barriers to open and free communications is the emotional barrier. We carry within us feelings and sentiments such as anger, fear of criticism, ridicule, mistrust, suspicion, jealousy, anxiety that affect our ability to communicate and its quality. A person who is upset and disturbed cannot pass on or receive information appropriately and objectively. His/her emotions will colour his/her perception and assessment of the communication.
- **Attitude barriers :** Personal attitudes of employees can affect communication within the organisation. A proactive, motivated worker will facilitate the communication process, whereas a dissatisfied, disgruntled, shy, introvert or lazy employee can delay, hesitate in taking the initiative, or refuse to communicate. Attitude problems can be addressed by good management and regular interaction with staff members.
- **Perception Barriers:** Each one of us perceives the world differently and this causes problems in communicating. The same content is seen and interpreted differently by two people and therein lies the root cause of miscommunications and misunderstandings.

- **Physiological Barriers:** Ill health, poor eyesight, hearing difficulty or any other physiological problems can be hurdles in effective interaction with others.
- **Technology Barriers:** In the present world, communication modes are primarily technology driven. Communication technology is being constantly upgraded and new formats emerge ever so frequently. Anyone who is not tech friendly struggles to communicate effectively via the medium.

Moreover, an individual is swamped with a huge amount of information every day in the form of emails, texts and social updates. Multitasking is the norm these days. The information overload and trying to accomplish too many things together can result in gaps resulting in miscommunication

CA Indresh Gandhi

## How to Solve Precis Writing Question?

1. Read Passage atleast 2 Times
2. While reading 1<sup>st</sup> time - Get idea about passage & assign Topic Name.
3. In 2<sup>nd</sup> time mark Important Words
4. Now in single paragraph - 33.33% of content cover whole ideas
5. Do not introduce any new ideas

## Questions for Practice

1.

The tree is worshipped as the Earth mother in tribal India. It gives us food, air and work and also housing material. Moreover, trees also sometimes give fodder for animals and fuel for energy making. Without trees, there is no soil; nothing can prevent soil from getting washed away. In the tribal areas of India, where we find the Bhils, Santhals, the Nagas and the Bishnois, whenever a child is born, a tree is planted in his/her name. This enables a strong relationship between the child and the tree. As the child grows, the tree also grows and starts bearing fruits. It starts its life a food giver to the tribal community and the tribal become the guardian of the tree. This kind of a nature shows the true faith in nature. The tribals worship nature and make sure no human intervenes. This is a learning lesson for all those who tamper with nature in the name of urbanization. Every entity, small or big, plant or animal has a place in life; with its due importance. If humans start intervening and disturbing Nature, the fury is felt in the form of natural calamities like floods, and droughts. It is an earnest request to all the mankind; Lets work together to make the world a better place to love, not a bitter place.

Solution :

### **Let's worship mother Nature**

The tribals in India have always worshipped mother Earth as the source of housing, food and fuel, and also occupation. The tribal communities like namely, the Bhils, the Santhals, the Nagas and the Bishnois plant a tree when a child is born, bringing an ownership to the tree. The tribals become the guardian of the tree and ensure no unwanted human intervention with nature. One needs to fear nature's fury and work in harmony with the environment. The idea is to promote peace and stay one with Nature as we are dependent on it.

## Question 2

When we survey our lives and efforts, we soon observe that almost the whole of our actions and desires are bound up with the existence of other human beings. We notice that whole nature resembles that of the social animals. We eat food that others have produced, wear clothes that others have made, live in houses that others have built. The greater part of our knowledge and beliefs has been passed on to us by other people through the medium of a language which others have created. Without language and mental capacities, we would have been poor indeed comparable to higher animals. We have, therefore, to admit that we owe our principal knowledge over the least to the fact of living in human society. The individual if left alone from birth would remain primitive and beast like in his thoughts and feelings to a degree that we can hardly imagine. The individual is what he is and has the significance that he has, not much in virtue of the individuality, but rather as a member of a great human community, which directs his material and spiritual existence from the cradle to grave.

## Answer

### **Life is about interdependence**

A survey on the lives and efforts of humans would show that all the actions and desires are dependent on the existence of other human beings. From the food we eat, to the clothes we wear, to the houses we stay in, to the passing of knowledge from generation to generation; all this hints towards being social. The individual, thus becomes a member of the great humanity and that is what takes him through the journey from cradle to grave.

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## Instructions :

1. Read QUESTIONS - 2 Times
2. Read passage - Mark Answers & Write them down

## Question 1

It is an indisputable fact that the world has gone too far with the innovation of new technologies such as mobile phones, the internet and so on, due to which people are able to tour the cosmos virtually sitting at one place using their smart devices or other technological gadgets. Though mobile internet access is oftentimes hurried and short, it can still provide common interest features like alerts, weather data, emails, search engines, instant messages, and game and music downloading.

Due to the easy access of smart phones, communication has been very efficient and quick. Messages get conveyed in an instant, even around the world, personal and professional talks/meetings happen; even business deals of high valuation happen over the internet now a days. Moreover, youngsters have been able to enhance their skills by the use of internet and these gadgets. Many educational institutions have started offering online classes for various courses for the easy and comfort of the students.

The mobile smart phone has acted as a life saver for many, especially in times of exigency. Likewise, smart phones can be used to avoid/prevent and even detect crimes in the society. Information can easily get tracked and the culprits can be traced by their location.

Nonetheless, for the young the use of mobile phones can be like an addiction and they can misuse it. Youngsters are prone to getting involved in undesirable and anti-social activities by virtue of their inquisitiveness. This might not only effect their academic performance, but also cause mental health issues. A number of depression and suicide cases have been observed in adolescents due to over exposure to the internet and involvement in morally incorrect activities. A major contributor to this problem is the prepaid or pay as you go service offered by a phone shop or an online store. Without having understood the repercussions of such services, youngsters get trapped and even end up sharing the PIN numbers of their parents' debit and credit cards. This further leads to misuse of money and related crimes.

The fact remains that technology has its own pros and cons. It depends on us whether we make use of it judiciously or impetuously.

### Questions

1. How has the mobile phone acted as a life saver?
2. How have mobile phones made communication easy and quick?
3. What negative effects has the author mentioned, youngsters can face while using mobiles?
4. The word 'judiciously' as used in the passage means:
  - a) Attractively
  - b) Carelessly
  - c) Wisely
  - d) Dedicatedly
5. Explain the main idea of the passage in about 20 to 30 words.
6. What common interest features does mobile internet provide?

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# Article Writing

Article writing is the process of creating a non-fiction text about topics that can vary from serious to the ordinary. An article is a piece of writing mainly intended to be published in a newspaper, magazine or journal, and has a wide audience.

## Format of an Article

An article is usually considered as a part of informal writing. There are no rules or techniques to abide by while writing articles, yet an organised structure is preferred. Hence, a basic outline of the format needs to be studied.

**Heading/Title:** Eye-catching; illustrating the central theme

**By Line:** Writer's name (to be mentioned under the title towards the right)

**Introduction:** Establish the context. (Draw the readers' attention using anecdotes, startling facts, statistics, rhetorical questions or quotations.)

**Body:** 2-3 paragraphs detailing the various aspects of the topic i.e. merits, demerits, causes, consequences, effects, advantages, disadvantages.

**Conclusion:** A formal and logical end to the written content; a summary of all that has been included in the article. One may conclude with a final opinion, recommendation or a comment expressing hope, a warning, an appeal or a call for action.

## How to write Article?

First, give your article a title that catches the attention of the reader. Then begin writing the article with a striking opening sentence that addresses the readers and gets them interested in the topic. Remember to present a strong argument for your ideas supporting it with evidences or data/statistics. Your attempt must be to develop your ideas as much as you can to make them interesting and substantial. Finally, conclude with your strongest point. Use vocabulary and descriptive language appropriate for the article. Linking words and expressions, and a variety of vocabulary will only improve your work and make it more interesting. Use passive voice, humour, rhetorical questions to make it riveting. Do not talk about yourself. You are writing for the public, not a close circle of friends. Your opinions are only interesting to other people if you can justify/explain them.

Write an Article on Following Topics -

Impact of Advertisement on Young Generations

CA Indresh Gandhi (IGSIR)

Note making is an essential study skill. Amongst the most important measure to achieve excellence in academics is making good notes and reviewing them regularly to maximise learning.

Notes are useful records of important points for future use.

Note making helps learners master the art of learning volumes of text quicker and aids in saving time while revising, particularly before exams.

## STRATEGIES FOR EFFECTIVE NOTE MAKING

1. Read the text at least twice. The first time to get an overview or to identify the main idea and the second time to draw important points.
2. Frame a heading/title based on the main idea
3. Look at how the main idea has been presented and developed. Normally there are three or four subordinate/associated ideas. You can frame subheadings based on these
4. Ignore information or points which are less important. Be as brief and specific as possible. Leave out examples and other unnecessary details.
5. Systematically divide and sub-divide the important information, write the points in logical sequence.
6. Indent, i.e., suitably space and number the sub-headings and sub-sub points
7. Abbreviate often-repeated terms or lengthy words. Any abbreviation used should not hamper comprehension.

## STYLES OF NOTE MAKING

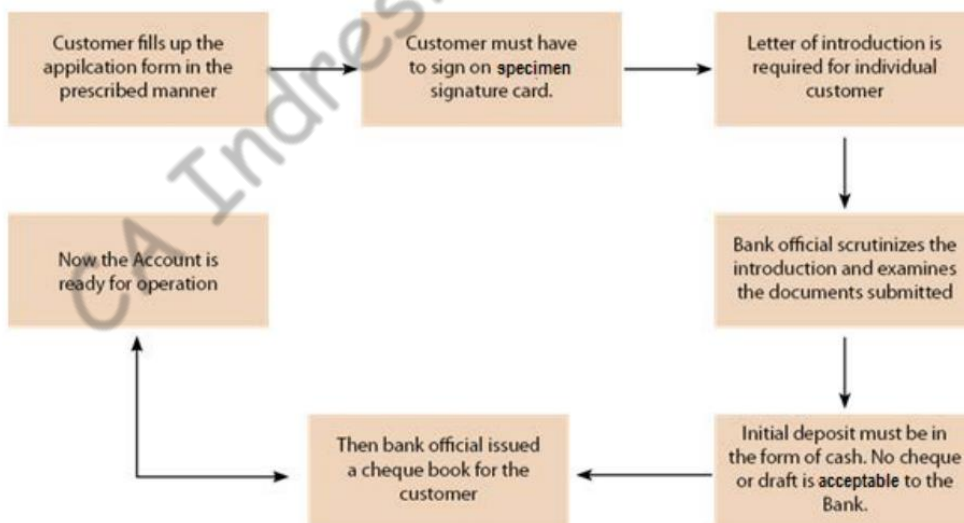
1. Non-Linear Note -Making ( Not Asked in Exams )
  - Mind mapping
  - A table is most commonly used to make comparisons.
  - A flowchart is a useful form of notes. It is best used when a process or a change over time needs to be depicted. A flowchart usually has steps shown in boxes connected by arrows which give one an idea about the sequence of events or the process.

# Note Making

- A tree diagram, if turned upside-down, resembles a tree. They are used to show classification



Linear Note Making	Non- Linear Note Making
<p>Connections between ideas are clear</p> <p>Not very visually appealing</p> <p>Very difficult to add information later</p> <p>Structured</p> <p>Made using a format</p>	<p>Connections between ideas are quite clear</p> <p>Very visually appealing</p> <p>Normally easy to add information later</p> <p>Not very structured</p> <p>No fixed format</p>



## 2. Linear Note Making

Linear note making is the simplest, therefore, the most common style of note making used by people. In this form of note making, notes are written down the page, one line after the other in a structured manner.

### I) Format

A typical note making format should look somewhat like this:

#### Heading

- I. Sub Heading
  - I a. sub point
  - I b. sub point
  - I c. sub point
  - I c (i). sub – sub point
  - I c (ii). sub - sub point
- II. Sub Heading
  - II a. sub point
  - II a (i). sub – sub point
  - II a (ii). sub - sub point
  - II a (iii). sub – sub point
  - II b. sub point
  - II c. sub point
- III. Sub Heading
  - III a. sub point
  - III b. sub point
  - III c. sub point
  - III c (i). sub – sub point

Key:

Abbreviations used

Symbols used

## V) Abbreviations / Acronyms / Symbols

Abbreviations, acronyms and symbols are used in order to save time and space. Moreover their use can make your notes easier to read. Acronyms can be used both (whether you're typing or writing by hand). The shortened form of a word is called its abbreviation. Example: contd.(continued). An acronym is a stand-in for a string of words. Unlike abbreviations, they are words consisting of the first letters of each word in the name of something. Example: NASA (National Aeronautics and Space Administration)

### Ways to abbreviate words

Almost any word can be shortened during note-making. Given below are some ideas about how to do this.

#### A) *Use the beginnings of words.*

One way to shorten a word is to use only the first few letters of the word. Example:

- info. - information
- max. - maximum
- stat. - statistics
- corp. - corporation
- pop. - popular
- int. - interest
- promo. - promotion

#### B) *Use the beginnings of words with the final letter.*

Sometimes a word can be abbreviated by using the first few letters of the word and adding the final letter to it. An apostrophe ('), may be added in the place of the omitted letters. For example:

- govt. or gov't. - government
- dept. or dep't. - department
- prodn. or prod'n - production
- intl. or int'l. - international

#### C) *Omit vowels*

Abbreviations can also be formed by leaving out the vowels. It is still possible to understand the word. Example:

- prblm. - problem
- schl. - school
- bckgrnd. - background
- yrs. - years
- flvr. - flavour
- bsns. - business



D) Use the first letter and the last letter of a word.

Some words, especially those words that have just one syllable, can be abbreviated by writing the first and last letter of the word.

**Example:**

- mt. - mount
- qt. - quart
- gl. - girl
- Mr. - mister

E) Shorten the suffix at the end of the word.

At times words can be abbreviated by shortening the suffix at the end of the word.

- productn. - production
- consistg. - consisting
- processg. - processing
- implemn. - implementation
- decrg. - decreasing
- ckg. - checking

### Common Symbols and Acronyms

There are many common abbreviations, acronyms and symbols which can be used for note-making. You already are aware of many (especially the mathematical symbols). Try to start using them while making notes.

#### Examples of Symbols

Symbol	Meaning	Symbol	Meaning
→	leads to	&	And
←	caused by	%	Percent
↑	Increase	\$	Money
↓	Decrease	@	At
>	greater than	'	minutes/feet
<	less than	"	seconds/inches
∴	Therefore	♂	Male
∵	Because	♀	Female

#### Examples of Acronyms

Acronym	Acronym	Acronym	Acronym
CAO	Chief Accounting Officer	FIFO	First In, First Out
CEO	Chief Executive Officer	ROE	Return on Equity
CFO	Chief Financial Officer	COD	Cash on Delivery
CIO	Chief Information Officer	USP	Unique Selling Point
CMO	Chief Marketing Officer	HR	Human Resources
COO	Chief Operating Officer	PR	Public Relations
CPA	Certified Public Accountant	CC	Copy To
CTO	Chief Technology Officer	FIFO	First In, First Out
DOB	Date of Birth	AMA	Against Medical Advice
SUV	Sports Utility Vehicle	OTC	Over The Counter

## 3. Summary

A summary is a shortened or condensed version of a longer essay or reading. It is not a redraft of the original text and should not be long. Your purpose while writing the summary is to give a basic idea of the original text, what it was about and what the author wanted to communicate. **A summary should not have a word limit exceeding 25 percent of the original text.**

### Passage -

Most twins are fraternal, which means they developed from two separate eggs which were fertilised at the same time. Such twins are no more similar in physical characteristics than are any other brothers or sisters. About one third of twins are identical, which means they developed from a single fertilised egg, and usually share a common placenta. Unlike fraternal twins, their genetic makeup is identical, so they have very similar physical characteristics, and are always the same sex.

#### Twins

- I. Fraternal twins
  - a) dvlp from 2 separate eggs
  - b) ferti'n of eggs happens at same time
  - c) not similar in phy. chrctrstcs
- II. Identical twins
  - a) develop from 1 egg
  - b) share com. placenta
  - c) Similar in phy. chrctrstcs

#### Key:

1. dvlp – develop
  2. ferti'n – fertilisation
  3. phy. – physical
  4. chrctrstcs - characteristics
2. It may sound too fantastic to be true but if you are lucky enough to go to the Sahara Desert one day, then you too will be able to see thousands of engraved, decorated rocks! On these rocks, there are scenes of animals, of agriculture, of sheep-herding, and hunting; there are ceremonies and dances, and chariots drawn by galloping horses, all pictured on the rocks as if they were part of an illustrated book—a wonderful, stone book, which conjures up images of incredible journeys. And if we could make a voyage to the dawn time, we would find that the Sahara was not then the desert we now know, but a green and fertile region instead. Mighty rivers flowed down and the vegetation was Mediterranean style: Pine trees, Holm oaks, cedars, lime trees and ash trees.

1. Read the following passage carefully.

(i) Make notes, using headings, sub-headings and using abbreviations wherever necessary. (ii) Give a suitable title (ii) Write summary.

We have but one method of acquiring knowledge. From the lowest man to the highest yogi, all have to use the same method, and that method, is called concentration. The chemist who works in his laboratory concentrates all the powers of his mind, brings them into one focus and throws them on the elements, and the elements stand analysed, and thus his knowledge comes. The astronomer also concentrates the powers of his mind and brings them into one focus and then throws them on to objects through his telescope and stars and systems roll forward and give up their secrets to him. So it is in every case—with the professor in his chair, the students and his books—with every man who is working to know.

The more this power of concentration is, the more is the knowledge acquired, because this is the one and the only method of acquiring it. Even the lowest shoeblick, if he pays more concentration, will polish shoes better, the cook with his concentration will focus all his attention on the work in hand and will cook a better meal. In making money or in worshipping God, or in doing anything, the stronger the power of concentration, the better will be that work done.

Even though concentration is the key to acquiring knowledge—Concentration itself is not easy to attain. It is a skill that can be developed only through a lot of patience and practice. He who masters it is real 'yogi'. To control our senses and to gather all our awareness into one focus is by no means an easy task. Life itself is complex and there are invariably several issues vying for our attention which makes it even more difficult to focus on only one thing. Even if we try to concentrate fully on the work in hand, our subconscious mind is scattered in varied directions and soon drags our conscious mind along, without even our realizing it. It therefore requires a lot of discipline, will power and self-control to focus or concentrate.

However, the effort is worth it and pays rich dividends in the form of accomplishment of our goals. This is the one call, the one knock which opens the gate of nature, and lets out floods of light.

Solution :

## Chapter-5 Note Making

Title: Power of Concentration

(1) One method of acqrng knldg: Conc

1.1 chmst shows knldg of elmnts

1.2 The chmst does analysis

1.3 Astrmr shows knldg of object in sky

1.31 Uses telscps, stars and systm

1.4 All profns need conc.

(2) More conc. pwr leads to more knldg

2.1 Whthr it is polshng shoes, cking meals or wrshpng God

(3) Conc. cn b devlpd thru patience and prac.

3.1 Real yogi is one who masters conc.

3.2 To master it, one needs to gthr awrnss and ctrl senses.

3.3 With the no. of distrcons in life, the abv is nt an easy tsks

3.4 The sub conscious mind gets divtrd and we dnt even realize.

3.5 One needs to hv displn, will pwr and self ctrl to focus on conc.

## Key words

- Acqrrng: acquiring
- Knldg: knowledge
- Chmst: chemist
- Elmnts: elements
- Astrmr: astronomer
- Telscps: telescope
- System: system
- Profns: professions
- Conc: concentration
- Pwr: power
- Whthr: whether
- Polshng: polishing
- Cking: cooking
- Wrshpng: worshipping
- Cn: can
- Devlpd: developed
- Thru: through
- Prac: practice
- Gthr: gather
- Awrnss: awareness
- Ctrl: control
- No: number
- Distrcon: distractions
- Abv: above
- Nt: not
- Divtrd: Diverted
- Dnt: don't
- Hv: have
- Displn: discipline
- Pwr: power
- Ctrl: control

## Summary

### Key to knowledge: Concentration?

One way of gaining knowledge is to have concentration. Whether it is a yogi, an astronomer, a shoe polisher, a cook, a professor or a student- with concentration he can perform better. The sub conscious mind gets swayed away without our knowledge; the distractions can be controlled through practice and patience. One who does that becomes a 'yogi' and attains success and achieves his goals.

## Email

The most common and preferred method of informal and formal communication in the modern world, is the e-mail (electronic mail). It is the method of composing, sending, storing and receiving messages over electronic communication system

### Format of e-mail writing:

<b>From:</b>	Sender's e-mail id/address
<b>To:</b>	Receiver's e-mail id
<b>Cc:</b>	(Cc means Carbon copy) The same mail is being sent to other individuals with their e-mail ids visible to all in the group.
<b>Bcc:</b>	(Bcc means Blank carbon copy) The names and e-mail IDs of the Bcc receivers is not visible to the recipient of the mail, but his/her ID is visible to the Bcc receivers.
<b>Subject:</b>	Title or the reason/objective of writing the e-mail
<b>Salutation:</b>	The e-mail should start with a salutation such as Dear Mr. Price. <i>It is always good to address the recipient by name.</i>
<b>Main Body:</b>	It contains main content of the mail. a) Opening paragraph should outline the main idea/ reason for the mail b) Following paragraphs give relevant details.
<b>Closing:</b>	Make a concluding statement/ suggestion - a) Recommendations to address the issue or problem b) Suggestions on the timeline for resolving the issue and delegating responsibility to selected individuals.
<b>Attachments:</b>	Attach the required documents and give the list in the e-mail. You can use 'Please find attached.' before the list of documents, to inform the receiver about the attachments.
<b>Signature Line:</b>	Includes signature, name and designation of sender. It may include e-mail address and telephone number for convenience of recipient.

You are Rani /Raj Mehta, HR Head of C and C Pvt. Limited, an investment firm. Draft a formal e-mail stating the details of an interview scheduled with a candidate for the post of Senior Accountant.

## Meetings

### Agenda | Minutes of Meeting | ATR

#### Agenda :

##### Need for an Agenda:

Agendas are the blueprints for successful meetings. They are essential as they:

- State the objective/purpose of the meeting.
- Enumerate the issues/ topics to be discussed.
- Keep the meeting focused on the issues prevents the speakers to deviate from the subjects and issues stated in the agenda.
- To guide the participants to understand and prepare for their roles.
- Allot specific time to each speaker.
- Inform the sequence in which the members will speak.

Time	Topic	Attendees	Speaker	Duration
9:00 am	Introduction	Names of the participants	Name of the speaker	15 minutes
9:15 am	Discussing upcoming strategy for launch of new product	Names of the participants	Name of the speaker	30 minutes
9:45 am	Project Report	Names of the participants	Name of the speaker	30 minutes
10:15 am	Tea break	All members		20 minutes
10:35 am	Market trends	Names of the participants	Name of the speaker	25 minutes
11:00 am	Details on costing	Names of the participants	Name of the speaker	30 minutes
11:30 am	Open house	Questions and discussions from participants		20 minutes
11:50 am	Thank you note	All members	Chairperson	10 minutes

## Minutes of Meeting

### Example of minutes of meeting:

#### Minutes

**Date: 5<sup>th</sup> Dec, 20xx**

Meetings started at 9: 00 am.

Participants present: Mr. Ramesh, Mr. Kamlesh, Ms. Shalini, Mr. Rehman, Mr. Satyan, Mr. X, Mr. Y, Mr. Z

Mr. Ramesh, Chairperson gave an introduction

Mr. Kamlesh, Product Head spoke about the new product

Ms. Shalini, Regional Manager, Business, presented a detailed project report including market surveys, future projections and challenges.

Participants approved and appreciated Ms. Shalini's report.

Mr. Rehman, Marketing Head discussed the current market scenario, demand & supply and customer interest.

Mr. Satyan, Director Finance, gave details of costing. Finance team led by Mr X, Mr. Y and Mr. Z were part of the presentation.

The Chairperson declared an open house for participants to put up their concerns, and finally gave a vote of thanks.

Conclusions stated

Proposal for more funds put forward.

Tenders to be released

ATR to be submitted by 12<sup>th</sup> Dec, 20 xx

#### Action Taken Report (ATR)

Action Taken Report is a report compiled few days after a meeting, stating the various actions taken as per the discussions made.

ATR must always be submitted after a gap of about 5-7 days, or more, after the meetings. This gives appropriate time for actions to be taken and the matter to be discussed/ stated in the form of a report.

*Read the following sample ATR for a better understanding:*

#### Action Taken Report

**12<sup>th</sup> Dec, 20xx**

As per the meeting held on 5<sup>th</sup> Dec, 20xx at the Head Office of SV Technologies, following actions have been reported:

- ◆ The client had complied to deliver the goods by 4<sup>th</sup> Dec. Work done.
- ◆ The client has asked for more time for installation of 600KV turbine.
- ◆ The order has been retained and client's proposal has been agreed to.

Undersigned

Director, Sales & Marketing

Director, Business

Write the 'Minutes of the Meeting' for a meeting organized to discuss the bad customer feedback about a product. Discuss future course of action. (Choose a food item like biscuit, chips, snacks etc.)

## Report Writing

A report is an account given of a particular event, issue, subject, especially in the form of an official document. It is presented after thorough investigation or consideration by an appointed person or body. It is written for a defined purpose and for a specific audience. Information and evidence is clearly stated in a concise manner.

### TYPES OF REPORTS

- Newspaper report
- Magazine report
- Official reports for various organisations

**Newspaper Reports:** These are accounts of current events and happenings.

Title/ Headline

By (name of author)

Place, date (date is not always mentioned)

Body of the report.

**Magazine Reports:** These are written to give account of specific events that have taken place, for example, India International Fashion Week, School Annual Day etc.

Title/ Heading

By (name of author)

Body of report



## Newspaper Report

### **Commercial tax department to train its officials and industry participants**

TNN | May 6, 2017

INDORE: With an aim to become well equipped with the new Goods and Services Tax (GST) and address concerns of dealers, the commercial tax department started to train its officials and industry participants from Friday. The department has selected 25 locations in the state, covering 23 cities on different dates.

Manoj Choubey, deputy commissioner, commercial tax department said, "Our aim is to be fully prepared to handle GST from July. We started a training session from Friday that will most likely extend till the end of the month across Madhya Pradesh."

Initially, the department will train all its officials and then conduct interactive training sessions for dealers.

GST — to be implemented in the country from July 2017 — aims to provide a single window tax structure across the country, simplifying tax refunds and inter-state transfer of goods and ensure merchant compliances.

According to the tax department, about 2,200 of its officials across the state will be trained. In Indore, two locations have been finalised by the department to conduct training sessions.

There are about 3 lakh dealers across the state registered with the commercial tax department of which close to 50,000 are from Indore, tax experts said.

"We plan to conduct corporate training as well under the session. Training session will bring clarity and technical knowhow about dealing with tax returns and other things under GST," Choubey said.

Industry participants have raised serious concerns about various norms under GST stating the lack of clarity and training will lead to difficulties in handling GST. This will prove especially true for small units that are not tech-savvy and do not have access to internet.

They said small industries are not computer literate and they will have to employ additional work force to file returns every month.

(Source: The Times of India)

## **Magazine report**

### **St. Agnes Public School Celebrates Annual Day**

By Manoj Upadhaya

St. Agnes School, Green Park, celebrated its annual day on 2nd May with great fanfare. Mr. Arvind Kejriwal, the Chief Minister of Delhi, was the chief guest at the function. The programme began with the lighting of the lamp by the chief guest. It was followed by welcome address and the presentation of the school annual report by the principal, Ms. Swati Mehra.

The first item of the cultural program was presented by the primary wing. It was a musical drama on the necessity of protecting the environment for the future generations. The little children expressed themselves brilliantly bringing out the perils of destroying our planet.

The middle school showcased the culture of India through folk dances. Each dance was preceded by beautiful audio- visual effects, depicting the main cultural features of the region. The colourful dresses of the graceful Garba dancers, the vigour and energy of Bhangra dancers, and lilting music with elegant swaying movements of the Bihu and Hajhiri dancers from the North East, enthralled the audience.

The senior school pupils enacted a play depicting the dangers of internet and social media addiction for adults and children. They brought out the message poignantly. Every child and adult was moved by the acting and story of a young life ruined by social media addiction. The audience gave a loud and long round of applause for all participants.

The grand finale was the speech by Mr. Arvind Kejriwal. He highly praised the performances by the children and appreciated the thought provoking themes chosen by them. The programme concluded with a vote of thanks by Sagar Mehta, the school head boy.



## SAMPLE FORMAL REPORT

### Ganga River Cleaning Project

**To:** Mr. Sunil Gupta, Joint Secretary, Ministry of Environment

**From:** Mr. Nilesh Upadhaya, Research Officer, Ministry of Environment

**Date:** 15th April 2017

**Subject:** Cleaning the Ganga River

#### Acknowledgements

I am deeply grateful to all the people who extended their invaluable help and support in the research and writing of the report. I wish to especially thank Mr. Sushil Dhar, Mr. Premnath Singh, Mr. Rajiv Kumar and Mr. Pramod Bansal.

#### Contents:

1. Introduction
2. Causes
3. Effects
4. Solutions
5. Conclusion
6. Bibliography



## SUMMARY

Our National River, the Ganga, remains one of the most polluted in the world, denying vast populations of their rights to clean water. The problems associated with pollution of the Ganga are numerous. It has multiple causes related to the issue. The contamination of the water affects humans, flora and fauna as well as the ecology of areas along the river. However, there are solutions and remedies that can be implemented to save the dying river.

#### Introduction:

The river Ganga is often referred to as 'the dying river' due to its continuing pollution for decades. This report attempts to state the current situation and the damage to the environment and ecosystem being caused by pollution of the river. Several solutions to clean the river have been suggested to restore the river to its pristine state.

#### Causes:

1. Over exploitation-, Exploitation of Ganga's waters have rendered long stretches of the river completely dry for much of the year. Almost 80% of the water is diverted for agricultural purposes.
2. Dumping of sewage waste- accounts for 80% of pollution in the Ganga River.

3. Discarding Industrial waste- Toxic industrial effluents dumped into the river account for 20% of the pollution.
4. Agricultural pollution- Water intensive farming and run-off from inorganic farms, including dangerous chemicals like DDT and HDH, add to the pollution.
5. Disposal of solid waste- Tons of plastic, polythene, images of gods, and other trash are thrown into the Ganga River, choking her waters and blocking existing sewerage systems.
6. Harvesting electricity- Dams built along the Ganga have impacted her flow, effecting the ecology of the river.
7. Ecological degradation- deforestation, encroachment, tourism and other human activities are damaging the fragile ecosystems the Ganga River supports.

### Effects:

1. Spread of disease: Drinking polluted water can cause cholera , typhoid and diarrhea.
2. Affects body organs: The consumption of highly contaminated water can cause injury to the heart and kidneys.
3. Harms the food chain: Toxins present in the water can harm aquatic organisms, thus breaking a link in the food chain.
4. Causes algae in water: waste matter causes Algae to in a water source. Bacteria feed off the algae, decreasing the amount of oxygen in the water. The decreased oxygen causes harm to other organisms living in the water.
5. Flooding: The erosion of soil into waterways causes flooding, especially with heavy rainfall.
6. Harms animals: Birds that get into oil-contaminated water die from exposure to cold water and air due to feather damage. Other animals are affected when they eat dead fish in contaminated streams.

The effects of water pollution are not always immediate. However, water pollution has a huge impact on our lives. With knowledge, consideration and preparation, water pollution can be decreased. It does not take much effort — just a little thought.

### Solutions

Several steps can be taken to help prevent water pollution from getting worse.

1. *Take* steps to conserve soil. It results in conserving water and water life. Planting vegetative covers, strict erosion management and implementing beneficial farming methods are just a few of the many possible approaches to soil conservation.
2. Restore ecological flows at every point along the Ganga's course.
3. Prevent and curtail all wastewater, starting with sewage and industrial waste, from mixing with the river. Install sewage and effluent treatment plants.
4. Promote massive water conservation and water resource management, including rainwater-harvesting schemes.
5. Involve stakeholders in all ways to clean the river.

6. Implement policies and plans that connect state and local bodies, addressing their challenges and encouraging training and capacity-building programmes.
7. Start mass awareness campaigns and media-based water eco-consciousness campaigns that get people to not only stop pollution, but to also become an active part of the solution.

### Conclusion

Cleaning the Ganga river is feasible and possible project. It requires strict implementation of policies formulated by the government, involvement of all stakeholders and involving general population at every level in the effort to reach the goal of having an uncontaminated river.

### Bibliography/ References

1. Conaway, Cameron (2015-09-23). "The Ganges River is Dying Under the Weight of Modern India". *Newsweek*. Retrieved 2017-04-11.
2. "Ganja receives 2,900 million ltrs of sewage daily". <http://www.hindustantimes.com/>. Retrieved 14 May 2015.
3. "The WaterHub". Retrieved 14 May 2015.
4. A Sacred River Endangered by Global Warming 17 June 2007
5. Wohl, Ellen E. 2012. A world of rivers: environmental change on ten of the world's great rivers. Chicago: University of Chicago Press.
6. Ganga, Yamuna banks cleaned 12 November 2013

Write a report on the following topics.

- a. A newspaper report about a health campaign organized by an NGO in a local area.
- b. You are the Accounts head of a Call centre. Write a formal report stating details of expenditure made in the last financial year towards purchase of systems and other items needed in office.

# Letter Writing

Formal letters are used for official and professional communication. They are written with a particular, well defined objective or set of objectives in mind and not for the sake of arbitrary correspondence.

## **POINTS TO REMEMBER :**

- Use the specified format.
- Leave a line/additional space between paragraphs since no indentation is followed.
- State your reason for writing in your first paragraph. Your objective while composing a formal letter should be to present the key facts as quickly and as simply as you can.
- Keep the language simple. Formal does not mean complicated. Use simple language that is easy to read and understand
- At all times, add details and information that will make the addressee /receiver's task easy
- If you wish to refer to previous letters or conversations, payments, etc., provide details such as date, invoice number, quotations, cheque numbers etc.
- Always be gentle and courteous while directing the receiver's course of action.
- Do not forget to be polite even if it is a complaint letter you are writing.
- Check to ensure that your letter is free from any mistakes, i.e. grammatical or spelling.

CA Indresh Gandhi (CMA)

# Letter Writing

Sender's Address	R-27, Block - A Greater Kailash Pune - 56																		
Date	17 May, 20XX																		
Designation/Name of Addressee	The Manager / Mr. / Ms.																		
Address of the Addressee	Shrishti Enterprises 247, Okhla Industrial Area New Delhi -25																		
Salutation	Sir/Madam																		
Subject	Placing an Order for Office Furniture																		
Content : Introduction	After going through your catalogue of office furniture, I wish to place an order for the following items for our office.																		
Body	<table border="1"> <thead> <tr> <th>S. No.</th> <th>Item</th> <th>Quantity</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Chairs (Steel)</td> <td>25 Pieces</td> </tr> <tr> <td>2.</td> <td>Tables (Wooden)</td> <td>15 Pieces</td> </tr> <tr> <td>3.</td> <td>Stool (Wooden)</td> <td>20 Pieces</td> </tr> <tr> <td>4.</td> <td>Computer Table</td> <td>10 Pieces</td> </tr> <tr> <td>5.</td> <td>Filing Cabinets</td> <td>05 Pieces</td> </tr> </tbody> </table>	S. No.	Item	Quantity	1.	Chairs (Steel)	25 Pieces	2.	Tables (Wooden)	15 Pieces	3.	Stool (Wooden)	20 Pieces	4.	Computer Table	10 Pieces	5.	Filing Cabinets	05 Pieces
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3.	Stool (Wooden)	20 Pieces																	
4.	Computer Table	10 Pieces																	
5.	Filing Cabinets	05 Pieces																	
Conclusion	All the items should be as per the specifications																		

	mentioned in your quotation. Substandard material will be returned. The delivery should be made before May 25, 20XX failing which the order will stand cancelled. Please send the bill after deducting the discount as applicable. As agreed upon earlier, payment of the bill will be made by cheque in favour of the firm within 10 days after the delivery of items.
Complimentary Close	Yours truly / sincerely
Signature	Rohan Sinha
Designation of Sender (if applicable)	Manager KD Infotech

Types of Letter :

## 1. Letters of Enquiry -

When writing a letter of enquiry, you should:

- Give a brief introduction about yourself with the name of your organization
- Provide the details about the subject of enquiry.
- Present queries in bullet points if you require a lot of information.
- Mention the deadline by when you require the information.

**Sample:**

Zest Designs

F- 671, AH - Block

Jangpura

New Delhi - 18

29 October, 20XX

Proprietor

Creative Catering

59, Kailash Colony

New Delhi- 32

Dear Mr. Khan

Subject: Enquiry about Catering Services

With reference to your advertisement dated October 20, 20XX, we wish to enquire about your catering services. We are celebrating 50th anniversary of our organisation's foundation in the coming month and looking for a catering service that can handle a big guest list. We are expecting at least 500 guests and employees for our celebration dinner. It will be a formal event and we will need full catering services that include several courses including starters and desserts. We also require ten waiters and five hosts to serve and attend the guests.

Kindly provide us with details about the following:

- ◆ Whether your catering service has the experience to handle a lavish celebration with a large audience such as ours.
- ◆ Whether waiters and hosts are provided by you
- ◆ Offers and discounts available
- ◆ The menu options and charges
- ◆ If there are any additional charges levied for linens, centrepieces etc.

We shall be grateful if you could provide the details mentioned above along with a rough estimate as soon as possible.

Thanks and Regards,

Ms. Sadhna Kakkar

Administrator

Zest Designs

# Letter Writing

## 2. Order Letters

- Details about the item or product being ordered: Name of product , Name of brand, Unit price, Quantity etc
- Information related to delivery: Desired receipt date, Desired delivery location, Mode of delivery
- Information relating to payment: Mode of payment, Payment date

### Sample:

APS School

Kochi

12 June 20XX

Best Sports & Co.

21, Mall Road

Chennai -12

Subject : Placing an Order for Sports Equipment

Dear Sir/Madam,

As discussed telephonically, we wish to place a bulk order for the supply of the following sports equipments for our school.

S. No.	ITEM	QUANTITY	SPECIFICATIONS
1.	Basket ball	1 dozen	Cosco, No.6
2.	Football	1 dozen	Cosco, No.18
3.	Badminton net	4 units	Nivea
4.	Hockey stick	1 dozen	Alfa Hockey
5.	Badminton racket	2 dozen	Carlton gpx – 11
6.	Cricket sets	5 sets	GM apex

The equipment mentioned above should reach us latest by 15 July 20XX. You are requested to ensure the quality, condition and packaging of the equipment. The payment will be made at the time of delivery in the form of a demand draft after deducting 15% discount.

An early delivery would be appreciated.

Yours sincerely,

John Mathews.

(Principal )



## 3. Letters of Complaint

### **While writing a letter of complaint, you should:**

- Give a clear and detailed description of the problem you are facing and what you want done
- Include important dates. It is imperative that you mention the date on which you placed the order, purchased the goods or services
- Give details of what action you have taken up till now to solve the problem and what you plan to do if the problem is not resolved.
- Ask for a response. Give the seller a reasonable time limit to respond to your request, but state clearly the response/action expected from them.

#### Sample Complaint letter

XYZ Corporation

Rajeev Chowk

Delhi

15 December, 20XX

The General Manager

Sales and Purchase Division

ABC Electronics

Bailey Road

Ghaziabad

Dear Sir/Madam,

Subject: Complaint against the Order No. S/N-115

This is with reference to Order no. S/N 115 made on December 1, 20XX. The order comprised six 2 tonne split air-conditioners of XXX brand and four 1.5 tonne window air-conditioners of XYZ brand. As per the agreement, the products were to be delivered within ten days of order and a representative was to be sent for installation and demo. Unfortunately, only half the order has been delivered and no representative has visited for installation or demo.

The fact that you have taken undue time and have not yet delivered the complete order has caused us great embarrassment and inconvenienced our clients. In addition, we have received no correspondence from your side explaining the delay.

Kindly ensure that the remaining items are delivered to us before December 20, 20XX failing which payment will be stopped or the order cancelled.

I sincerely request you to look into the matter and do the needful as soon as possible.

Thanks and Regards!

Ashita Bhargava

Sr. Manager

Operations and Admin Department

## 4. Reply to Letter of Complaint

While responding to complaints made by customers, it is important that you:

- Address clearly and specifically the problems and issues brought up by the customer
- Acknowledge and apologise for any error that occurred at your end.
- Explain to the customer exactly what you plan to do or may have already done to resolve the problem.
- Assure the customer that he will never experience such problems in the future and propose how you will improve his experience.

### Sample:

ABC Electronics  
Bailey Road  
Ghaziabad  
16 December, 20XX  
Sr. Manager  
Operations and Admin Department  
XYZ Corporation  
Rajeev Chowk  
Delhi

Dear Ms. Bhargava,

Subject: Reply to Complaint against Order No. S/N-115

This is about your order no. S/N -115, which you placed with our company on December 1, 20XX. The order comprised six 2 tonne split air-conditioners of XXX brand and four 1.5 tonne window air-conditioners of XYZ brand.

We sincerely apologise to you for the delay in delivery of the products you ordered with us. Due to problems with supply from the manufacturers' end, this inconvenience has been caused to you.

We are trying our best to minimise the delay as much as possible to reduce your trouble. We promise that your shipment will be delivered before December 20, 20XX.

You have been a loyal and supportive client of our company for years, and we are grateful to you. As a small token of honour and as a mark of apology we offer 10% discount to you on your next purchase order with us. Whenever you place your next order with our company, you can avail this discount on the final bill value.

To ensure that a similar problem does not occur in the future again, we have taken all precautionary steps. Once again we apologise to you for the inconvenience caused to you. We would appreciate your support in the matter.

Thank you!

Yours Sincerely,

Siddhartha Sapra

General Manager

Sales and Purchase Division

5. Promotion Letters - Promotional content refers to letters written to customers primarily to apprise them of some new development, like opening of a new branch, offers and deals extended by them or new facilities available

**Sample Promotion letter**

XYZ Bank

56 Videocon Towers

Prashant Lok

Mumbai -02

10 December, 20XX

Chief Finance Officer

Arihant Corporation Ltd

Sarojini Nagar

Delhi -38

Dear Sir/Madam,

Subject: New branch at XYZ Nagar

We are happy to announce the grand opening of our bank's 100th branch in XYZ Nagar, New Delhi.

As a privileged customer, we are pleased to offer you extra benefits for an account opening in the new branch.

The new branch has three ATM machines and locker facility. In lieu of our long term association, we would not charge you any fees for locker facility.

Kindly visit the branch. Contact details are given below:

87, XYZ Nagar

Just 2 km from main bus stop.

Ph: 011-25590000

Yours sincerely,

Sudhir Kumar

(Branch Manager)

6. Sales Letters

Kalu Sarai,

New Delhi

10 December, 20XX

Mr. Akbar

# Letter Writing

Director, Sales and Marketing

XYZ Corporation

Dear Sir/Madam,

I would like to take the opportunity to thank you for your business with our organisation. It has always been a pleasure working with you.

I would like to inform you that the 1800 units of machinery ordered, will be delivered as per the mutually decided date. In addition, our experts would come for installation and give a detailed demo of its working. We would also provide a free service for the next two years, taking care of any wear and tear or product damage. The product has a two-year warranty period.

For any other query regarding the machinery ordered and its functioning, please feel to contact me. We would be happy to serve you at the earliest.

Thanking you!

Yours Sincerely,

Mr. Khan,

Sr. Manager, Sales and Marketing, Drive Pvt. Ltd.

Ph: 123456789

## 7. Recovery Letters

### Sample Recovery letter

XYZ Bank

PP Towers

Tirumalai

Tamil Nadu

30 June, 20XX

Manager,

Tirumala Corporation

Tirumalai,

Tamil Nadu

Dear Mrs. Ved Lakshmi ,

SUBJECT: Pending dues

This letter is a gentle reminder for the payback of the loan amount of Rs 4 crores that your company took from our bank in June last year. As per the terms, your company must pay 25% of the loan amount plus 5% interest on the total loan amounting to Rs 1 Crore and 20 Lakhs upon completion of twelve months. As the payment is due since xx-xx-20xx, we would appreciate if you send the cheque immediately.

I request you to kindly do the needful within the next six working days, failing which strict legal action will be taken.

Kindly acknowledge the receipt of this letter.

Yours Truly,

Mr. Anil Jain

## Question for Practise

1. You manage the supply of raw material for a local restaurant serving vegetarian food. Write a letter for placing the order of grocery items needed in the next one month. Address the letter to M/S Khurana and Sons Grocery Pvt Ltd. Prepare a list of at least 5 items.
2. You are Arun/Anita. Write a letter to the Fastnet Private Ltd, the local internet service provider in your locality complaining about the slow bandwidth and poor signal strength in your internet connection.

## Other Formal Communication

**Circular** : Office circulars are generally those letters, which are circulated to a large number of employees in an office conveying a special message or an instruction that needs to be followed in the future. It is a user-friendly and a cost effective method of circulating information by ensuring that the particular message reaches many persons at the same time

### Sample

Circular No. XXI

7th December , 2016

### Office working hours

For all employees

This is an official confirmation about the office timings that have to be followed strictly by all the employees. Being an outsourcing organisation, we maintain a different schedule of work hours as compared to the normal. It is a sincere request to all employees to follow office timings as per the mentioned guidelines, catering to the US work time.

- Working hours 6 pm to 2 am.
- Saturday and Sunday off.
- Meal break: 9:00 am to 9:30 am.

Defaulters will be liable for explanation and strict action will be taken against repeated defaulters. In case of emergency or any other exigency, kindly notify the respected Heads within 24 hours.

Simran Thalreja

Manager, HR

**MEMOS** : A memo is used as a means of official communication within a company or an organisation. The word memo or memorandum means 'reminder' and is frequently used to inform the people within the organisation about policies, procedures, etc

# Letter Writing

## Sample 1

(A memo letter informing the Office Manager about the purchase of office furniture.)

ABC Technopolis Ltd.

65, Nehru Nagar, New Delhi

### Interoffice Memo

Date : 25 July, 2016  
To : Office Manager  
From : Mr. Ashok Reddy, Purchase Officer  
Reference : 216/BM  
Subject : Purchase of Office Furniture

As desired, the order for the supply of office furniture (chairs and tables, sofa sets) has been placed with Shivshakti Furniture Mart, Kirbi place, New Delhi. The chairs and tables will be supplied in multiple lots. The order will be completed in ten days.

## Questions

1. As the HR, head of your company, draft a circular, to be distributed to all employees informing them about certain changes in dress code.
2. Draft a memo for a CA firm, quoting the amount to be spent on stationary and office supplies for the first quarter of the financial year.

CA Indresh Gandhi (IGSR)

# Resume Writing

A résumé is a document that introduces you i.e. the applicant to your prospective employer or trainer. It tells them who you are, what you have done, and why they should hire you. There is no need for a trainer or an employer to know absolutely all there is to know about you. What you need to show or tell them is that you are suited for the course or job, i.e. you possess the skills, knowledge, understanding, and personality traits needed for it.

## Formats of a Résumé

### 1. A chronological résumé

The chronological résumé format is the most commonly used. It lists your most recent work or education history in reverse chronological order i.e. With your most recent work or education history is listed on top.

This type of résumé places more emphasis on your job titles and your employment history over your skills.

Aditya Bhattacharya  
822, SFS Flats, Santa Cruz  
Mumbai - 220045  
Phone: 98XXXXXXX  
Email: adi.bhattacharya@abc.com

#### **OBJECTIVE:**

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

#### **SUMMARY:**

- More than 13 years of experience in both practical and managerial aspects of the job.
- Possess a flawless understanding of fundamental concepts in accounting.
- Exceptionally good at application of accounting concepts in a varied manner. Extensive experience in accounting practices to explore the various facets of the economy.
- Excellent communication and comprehension skills.
- In-depth knowledge of foreign policies and trade policies followed by various nations across the world.

#### **EXPERIENCE:**

2004 – PRESENT

#### **CHARTERED ACCOUNTANT**

Audit and Taxation Department  
XYZ & Associates,  
Bandra, Mumbai

- Dealing with different clients to understand their trading scopes and status of accountings.
- Managing their financial systems and budgets.
- Performing periodic financial audit.
- Preparation of reply to notices of Income Tax Authorities.
- Preparation of Sales Tax, Service Tax and Wealth Tax Returns of various clients.
- Conducting regular meetings with the senior management.
- Providing expert financial advice for the decision making process.

# Resume Writing

2001 – 2004

## INTER QUALIFIED CHARTERED ACCOUNTANT

Direct Taxation Department

Goel & Associates Chartered Accountants

Pitam Pura, Delhi.

- Worked as a core team member of engagement teams for statutory audits, and Tax Audits to clients across varied sectors of the industry.
- Independently handled assignments and maintained liaison with clients.
- Prepared financial statements of various companies and firms.

## EDUCATION:

2004

CA – FINAL

ICAI, Mumbai

2001

CA PCE

ICAI, Delhi

1998

CA CPT

ICAI, Delhi

2000

B.Com. (Pass)

Hansraj College

Delhi University

1997

Class XII (CBSE)

K. D. Public School

Shalimar Bagh

Delhi

1995

Class X (CBSE)

K. D. Public School

Shalimar Bagh

Delhi

## SKILLS:

- Well versed with MS Office
- Working knowledge of Tally
- Completed compulsory 250 hrs of Computer Training as per ICAI curriculum schedule.
- Updated with all the latest computer applications and softwares.

## PERSONAL DETAILS:

Date of Birth 15 July, 1980

Marital Status Married

Languages Known English, Hindi, Bengali, Marathi

Permanent Address : 822, SFS Flats, Santa Cruz

Mumbai - 220045

## DECLARATION

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

Date:

Place:

(Aditya Bhattacharya)



**2. A functional résumé** - The functional or skill-based résumé places more importance on your skills and accomplishments.

Job titles and where you have worked previously take on secondary importance. These résumés showcase your skills and experiences and are most suited for people who have gaps in their career.

This type of résumé is also ideal for fresh graduates, who are new to the workforce, or are looking to change career paths, or are applying for a job with very specific requirements and characteristics in mind.

DAVID ALTER

Phone: 917 – XXX – XXX

Email: davidalter@gmail.com

Address: 98 Green Meadows, Mangalore, Karnataka.

Date of Birth: September 3, 1993

#### CAREER OBJECTIVE

Seeking a challenging career with a progressive organisation that provides an opportunity to utilise my technical skills & abilities in the field of information technology (IT).

#### TECHNICAL SKILLS

- Hardware troubleshooting
- Network troubleshooting
- Programming (Java, C++, Visual Basic, Android Programming Language)
- Microsoft Office (MS Word, Excel, Powerpoint, Internet, etc)
- Adobe Creative Suite (Photoshop, InDesign, After Effects, Dreamweaver)

#### PERSONAL SKILLS

- Excellent verbal communication skills
- Highly organised and efficient
- Ability to work independently or as part of a team
- Proven leadership skills and ability to motivate

#### EDUCATION

##### B. Tech in Information and Communications Engineering (2010 – 2014)

M.J. Institute of Technology

Boni Avenue, Mangalore, Karnataka

#### ACHIEVEMENTS/RESPONSIBILITIES

- President, Association of Computer Students (2013 - 2014)
- Lay-out Artist, The M.J. Student Magazine (2012 - 2014)

#### PRE-PROFESSIONAL EXPERIENCE

##### Technical Support Intern - IT Department

ABC Business Services, Mangalore, Karnataka (June 2013 – Feb 2014)

- Provided Level 1 support, handled troubleshooting and maintenance as well as monitoring and deployment of IT.

#### REFERENCES:

Will be provided upon request.

#### DECLARATION

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

Date:

Place:

## 3. Combination résumé

A mix of the chronological and functional formats is known as combination résumé. It includes a sequential list of a person's employment and educational history. It also includes a section that focuses on skills. This kind of résumé is best suited for people who want to highlight their employment history. A combination résumé begins with the functional format and finishes with information of employment history which provides details of organisations one has worked for with dates.

### Sample 3 (Combination Format)

**RAGHAV SHETTY**

1207, Minto Road

Pune, Maharashtra

Tel: 954XXXXXXX / email: r\_shetty@ymail.com

#### **CAREER OBJECTIVE**

Seeking to work for a progressive organisation at the post of a **Laboratory Technician, Junior Technologist or Quality Control Assistant** within the Food Processing, Pharmaceutical or Chemical Manufacturing industry which will provide opportunities to utilise my skills, abilities and experience.

#### **SUMMARY OF QUALIFICATIONS**

In-depth understanding of the manufacturing process of Foods and Pharmaceuticals including Research, Product Testing, In-Process Control, Production Planning, Process Operations, Statistical Quality Control, Experimental Techniques, Product Development and Technical Documentation.

CA Indresh Gandhi (IGSIR)

Have a hands-on training and laboratory experience along with the competency to conduct detailed experiments and testing, interpret their results and prepare written reports for them.

I am an enthusiastic, industrious and creative individual possessing strong analytical, investigative, decision making, and communication skills.

## EDUCATION

Jindal College of Applied Sciences

Pune, Maharashtra.

### B. Tech in Food and Drug Technology (3 year Undergraduate Programme)

Major Areas of Study:

- ◆ Practices of Food Manufacturing
- ◆ Processing Operations
- ◆ Statistical Quality Control
- ◆ Pharmacology
- ◆ Analytical Chemistry
- ◆ Food Science & Nutrition

## OVERVIEW OF SKILLS AND EXPERIENCE ACQUIRED THROUGH TRAINING

- ◆ Carried out detailed analysis of foods utilising modern instrumentation.
- ◆ Identified possible risk factors such as toxins, contaminations and foreign bodies using practical applications of microbiology in testing pharmaceuticals and foods.
- ◆ Carried out tests on numerous products in a laboratory for quality and product substitution.
- ◆ Studied in depth about the rules and regulations that control the market.
- ◆ Employed techniques of analysis involving electrochemical, spectroscopy, gas chromatography, and high-pressure liquid chromatography (HPLC).

## EMPLOYMENT EXPERIENCE

JB CHEMICALS, Pune, Maharashtra 2005 - 2017

Sales Manager (full – time)

- ◆ Ensured that excellent service was provided to customers after identifying their needs and providing appropriate product information.
- ◆ Tracked, recorded and verified the shipping of products from warehouses across the country.
- ◆ Awarded "Most Promising Employee" and "Pinnacle Award" for reliability and commitment to delivering great customer service.

## COMPUTER SKILLS

- ◆ Proficient in the use of advanced testing instruments including XYZ Testing Suite.
- ◆ Expert in the use of Microsoft Word, Excel and PowerPoint.
- ◆ Possess the ability to quickly and independently learn new computer applications.

## REFERENCES

Available upon request.

## DECLARATION

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

Date:

Place:

(RAGHAV SHETTY)

## Format of a Cover Letter

Since a cover letter is just as important as a résumé, it must be drafted with care. A cover letter must give the recipient a reason to be interested in you. It must also explain why you are interested in the position and the organisation.

Cover letters / Job applications a type of formal letter, therefore, they follow a similar format. Given below is a basic outline for the cover letter.

B-343, Second Floor  
Indira Nagar  
Lucknow, U.P.  
kavita.verma@abcmail.com

July 20, 20XX

H.R. Manager  
Air Atlantic  
237, Safdarjang Enclave  
Delhi

Dear Ms. Gurung

**SUBJECT: Application for the post of Flight Attendant**

This is with reference to your advertisement in 'The Times of India' dated July 15, 20XX for the post of flight attendant in Air Atlantic. I wish to apply for the same. I am confident that my dynamic customer service and teamwork skills will make me a strong member of your crew.

My extensive experience in the customer service industry has taught me the value of providing positive, individualised service to all customers. As an award-winning sales representative, I worked one-on-one with clients to make sure all their queries were satisfactorily answered.

As a restaurant host, I ensured each guest's comfort and well-being. As a host, I had to be in constant communication with the wait staff, the kitchen, and the management. My positivity and clear communication skills helped strengthen our team's efficiency and sense of community.

I would bring the same positive energy, prompt service and hospitality to my job as a flight attendant at Air Atlantic. My experience and strength as a team player will also make me a strong crew member.

I look forward to a positive response from your end and the opportunity to present myself in person for an interview/discussion.

Sincerely  
Kavita  
(Kavita Verma)

# Resume Writing

1. You are Sumita/Sumit, MBA, marketing. Draft your resume to apply for jobs in private companies (Any MNC) along with a cover letter.
2. You are Rani /Raj Mehta, HR Head of C and C Pvt. Limited, an investment firm. Draft a formal e-mail stating the details of an interview scheduled with a candidate for the post of Senior Accountant.

Chapter 2 & 3 - Module

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