

MOCK TEST PAPER 2

FOUNDATION COURSE

PAPER 2: BUSINESS LAWS AND BUSINESS CORRESPONDENCE AND REPORTING

SECTION A: BUSINESS LAWS

ANSWERS

1. (a) **Invitation to offer:** The offer should be distinguished from an invitation to offer. An offer is the final expression of willingness by the offeror to be bound by his offer should the party chooses to accept it. Where a party, without expressing his final willingness, proposes certain terms on which he is willing to negotiate, he does not make an offer, but invites only the other party to make an offer on those terms. This is the basic distinction between offer and invitation to offer.

The display of articles with a price in it in a self-service shop is merely an invitation to offer. It is in no sense an offer for sale, the acceptance of which constitutes a contract. In this case, Smt. Prakash by selecting some articles and approaching the cashier for payment simply made an offer to buy the articles selected by her. If the cashier does not accept the price, the interested buyer cannot compel him to sell.

- (b) **Doctrine of Indoor Management:** The Doctrine of Indoor Management is the exception to the doctrine of constructive notice. The doctrine of constructive notice does not mean that outsiders are deemed to have notice of the internal affairs of the company. For instance, if an act is authorised by the articles or memorandum, an outsider is entitled to assume that all the detailed formalities for doing that act have been observed.

The doctrine of Indoor Management is important to persons dealing with a company through its directors or other persons. They are entitled to assume that the acts of the directors or other officers of the company are validly performed, if they are within the scope of their apparent authority. So long as an act is valid under the articles, if done in a particular manner, an outsider dealing with the company is entitled to assume that it has been done in the manner required.

In the given question, Mr. X has made payment to Mr. Z and he (Mr. Z) gave to receipt of the same to Mr. X. Thus, it will be rightful on part of Mr. X to assume that Mr. Z was also authorised to receive money on behalf of the company. Hence, Mr. X will be free from liability for payment of goods purchased from M/s ABC Limited, as he has paid amount due to an employee of the company.

- (c) **Delivery - its forms and derivatives:** Delivery means voluntary transfer of possession from one person to another [Section 2(2) of the Sale of Goods Act, 1930]. As a general rule, delivery of goods may be made by doing anything, which has the effect of putting the goods in the possession of the buyer, or any person authorized to hold them on his behalf.

**Forms of delivery:** Following are the kinds of delivery for transfer of possession:

- (i) **Actual delivery:** When the goods are physically delivered to the buyer.
- (ii) **Constructive delivery:** When it is effected without any change in the custody or actual possession of the thing as in the case of delivery by attornment (acknowledgement) e.g., where a warehouseman holding the goods of A agrees to hold them on behalf of B, at A's request.
- (iii) **Symbolic delivery:** When there is a delivery of a thing in token of a transfer of something else, i.e., delivery of goods in the course of transit may be made by handing over documents

of title to goods, like bill of lading or railway receipt or delivery orders or the key of a warehouse containing the goods is handed over to buyer.

2. (a) Section 39 of the Indian Contract Act deals with anticipatory breach of contract and provides as follows: "When a party to a contract has refused to perform or disable himself from performing, his promise in its entirety, the promisee may put an end to the contract, unless he has signified, but words or conduct, his acquiescence in its continuance."

**Effect of anticipatory breach:** The promisee is excused from performance or from further performance. Further he gets an option:

- (1) To either treat the contract as "rescinded and sue the other party for damages from breach of contract immediately without waiting until the due date of performance; or
- (2) He may elect not to rescind but to treat the contract as still operative, and wait for the time of performance and then hold the other party responsible for the consequences of non performance. But in this case, he will keep the contract alive for the benefit of the other party as well as his own, and the guilty party, if he so decides on re-consideration, may still perform his part of the contract and can also take advantage of any supervening impossibility which may have the effect of discharging the contract.

(b) **Distinction between LLP and Limited Liability Company**

	<b>Basis</b>	<b>LLP</b>	<b>LLC</b>
1.	Regulating Act	The LLP Act, 2008.	The Companies Act, 2013.
2.	Members/Partners	The persons who contribute to LLP are known as partners of the LLP.	The persons who invest the money in the shares are known as members of the company.
3.	Internal governance structure	The internal governance structure of a LLP is governed by contract agreement between the partners.	The internal governance structure of a company is regulated by statute (i.e., Companies Act, 2013).
4.	Name	Name of the LLP to contain the word "Limited Liability partnership" or "LLP" as suffix.	Name of the public company to contain the word "limited" and Pvt. Co. to contain the word "Private limited" as suffix.
5.	No. of members/partners	Minimum – 2 members Maximum – No such limit on the members in the Act. The members of the LLP can be individuals/or body corporate through the nominees.	<b>Private company:</b> Minimum – 2 members Maximum 200 members <b>Public company:</b> Minimum – 7 members Maximum – No such limit on the members. Members can be organizations, trusts, another business form or individuals.
6.	Liability of members/partners	Liability of a partners is limited to the extent of agreed contribution in case of intention is fraud.	Liability of a member is limited to the amount unpaid on the shares held by them.
7.	Management	The business of the company managed by the partners	The affairs of the company are managed by board of directors

		including the designated partners authorized in the agreement.	elected by the shareholders.
8.	Minimum number of directors/designated partners	Minimum 2 designated partners.	Pvt. Co. – 2 directors Public co. – 3 directors

3. (a) A minor cannot be bound by a contract because a minor's contract is void and not merely voidable. Therefore, a minor cannot become a partner in a firm because partnership is founded on a contract. Though a minor cannot be a partner in a firm, he can nonetheless be admitted to the benefits of partnership under Section 30 of the Indian Partnership Act, 1932. In other words, he can be validly given a share in the partnership profits. When this has been done and it can be done with the consent of all the partners then the rights and liabilities of such a partner will be governed under Section 30 as follows:

**Rights:**

- (i) A minor partner has a right to his agreed share of the profits and of the firm.
- (ii) He can have access to, inspect and copy the accounts of the firm.
- (iii) He can sue the partners for accounts or for payment of his share but only when severing his connection with the firm, and not otherwise.
- (iv) On attaining majority he may within 6 months elect to become a partner or not to become a partner. If he elects to become a partner, then he is entitled to the share to which he was entitled as a minor. If he does not, then his share is not liable for any acts of the firm after the date of the public notice served to that effect.

- (b) **Subsequent or Supervening impossibility (Becomes impossible after entering into contract):** When performance of promise become impossible or illegal by occurrence of an unexpected event or a change of circumstances beyond the contemplation of parties, the contract becomes void e.g. change in law etc.

Also, according to section 65 of the Indian Contract Act, 1872, when an agreement is discovered to be void or when a contract becomes void, any person who has received any advantage under such agreement or contract is bound to restore it, or to make compensation for it to the person from whom he received it.

In the given question, after Mr. X and Mr. Y have entered into the contract to supply 50 tons of sugar, the event of flood occurred which made it impossible to deliver the sugar within the stipulated time. Thus, the promise in question became void. Further, Mr. X has to pay back the amount of Rs. 50,000 that he received from Mr. Y as an advance for the supply of sugar within the stipulated time. Hence, the contention of Mr. Y is correct.

4. (a) **Unpaid Seller:** According to Section 45 of the Sale of Goods Act, 1930 the seller of goods is deemed to be an 'Unpaid Seller' when-
- (a) the whole of the price has not been paid or tendered.
  - (b) a bill of exchange or other negotiable instrument has been received as conditional payment, and it has been dishonoured.

**Right of stoppage of goods in transit**

When the unpaid seller has parted with the goods to a carrier and the buyer has become insolvent, he can exercise this right by asking the carrier to return the goods back, or not to deliver the goods to the buyer.

However, the right of stoppage in transit is exercised only when the following conditions are fulfilled:

- (a) The seller must be unpaid.
  - (b) The seller must have parted with the possession of goods.
  - (c) The goods must be in the course of transit.
  - (d) The buyer must have become insolvent.
  - (e) The right is subject to provisions of the Act.
- (b) According to Section 20 of the Indian Partnership Act, 1932, the partners in a firm may, by contract between the partners, extend or restrict implied authority of any partners.

Notwithstanding any such restriction, any act done by a partner on behalf of the firm which falls within his implied authority binds the firm, unless the person with whom he is dealing knows of the restriction or does not know or believe that partner to be a partner.

The implied authority of a partner may be extended or restricted by contract between the partners. Under the following conditions, the restrictions imposed on the implied authority of a partner by agreement shall be effective against a third party:

1. The third party knows about the restrictions, and
2. The third party does not know that he is dealing with a partner in a firm.

Now, referring to the case given in the question, M supplied furniture to A, who ultimately sold them to a third party and M was also ignorant about the agreement entered into by the partners about the change in their role. M also is not aware that he is dealing with a partner in a firm. Therefore, M on the basis of knowledge of implied authority of A, can recover money from the firm.

But in the second situation, if M was having knowledge about the agreement, he cannot recover money from the firm.

5. (a) Section 26 of the Sale of Goods Act, 1930 provides that unless otherwise agreed, the goods remain at the seller's risk until the property therein is transferred to the buyer, but when the property therein is transferred to the buyer, the goods are at buyer's risk whether delivery has been made or not. Further Section 18 read with Section 23 of the Act provides that in a contract for the sale of unascertained goods, no property in the goods is transferred to the buyer, unless and until the goods are ascertained and where there is contract for the sale of unascertained or future goods by description, and goods of that description and in a deliverable state are unconditionally appropriated to the contract, either by the seller with the assent of the buyer or by the buyer with the assent of the seller, the property in the goods thereupon passes to the buyer. Such assent may be express or implied. Applying the aforesaid law to the facts of the case in hand, it is clear that Mr. Samuel has the right to select the good out of the bulk and he has sent his men for same purpose.

Hence the problem can be answered based on the following two assumptions and the answer will vary accordingly.

- (i) **Where the bales have been selected with the consent of the buyer's representatives:**  
In this case, the property in the 60 bales has been transferred to the buyer and goods have been appropriated to the contract. Thus, loss arising due to fire in case of 60 bales would be borne by Mr. Samuel. As regards 40 bales, the loss would be borne by Mr. Varun, since the goods have not been identified and appropriated.

(ii) **Where the bales have not been selected with the consent of buyer's representatives:**  
In this case the property in the goods has not been transferred at all and hence the loss of 100 bales would be borne by Mr. Varun completely.

(b) The House of Lords in *Salomon Vs. Salomon & Co. Ltd.* laid down that a company is a person distinct and separate from its members, and therefore, has an independent separate legal existence from its members who have constituted the company. But under certain circumstances the separate entity of the company may be ignored by the courts. When that happens, the courts ignore the corporate entity of the company and look behind the corporate façade and hold the persons in control of the management of its affairs liable for the acts of the company. Where a company is incorporated and formed by certain persons only for the purpose of evading taxes, the courts have discretion to disregard the corporate entity and tax the income in the hands of the appropriate assessee.

1. The problem asked in the question is based upon the aforesaid facts. The three companies were formed by the assessee purely and simply as a means of avoiding tax and the companies were nothing more than the façade of the assessee himself. Therefore the whole idea of Mr. F was simply to split his income into three parts with a view to evade tax. No other business was done by the company.
2. The legal personality of the three private companies may be disregarded because the companies were formed only to avoid tax liability. It carried on no other business, but was created simply as a legal entity to ostensibly receive the dividend and interest and to hand them over to the assessee as pretended loans. The same was upheld in *Re Sir Dinshaw Maneckji Petit* AIR 1927 Bom.371 and *Juggilal vs. Commissioner of Income Tax* AIR (1969) SC (932).

#### 6. (a) **Definition of Consideration-Section 2(d)**

"When at the desire of the promisor, the promise or any other person has done, or does or abstains from doing of promises to do or abstain from doing something, such an act or abstinence or promise is called consideration for the promise"

The essential characteristics of a valid consideration are as follows:

- (1) Consideration must move at the desire of the promisor
- (2) It may proceed from the promisee or any other person on his behalf.
- (3) It may be executed or executory. It may be past, present or future.
- (4) It must be real and have some value in the eyes of law.
- (5) It must not be something which the promisor is already legally bound to do.
- (6) It must not be unlawful, immoral or opposed to public policy.
- (7) Inadequacy of consideration does not invalidate the contract. Thus, it need not be proportionate to the value of the promise of the other.
- (8) It may comprise of some benefit, profit, right or interest accruing to one or some loss, detriment, obligation or responsibility undertaken by the other.

(b) **Dissolution of Firm:** The Dissolution of Firm means the discontinuation of the jural relation existing between all the partners of the Firm. But when only one of the partners retires or becomes incapacitated from acting as a partner due to death, insolvency or insanity, the partnership, i.e., the relationship between such a partner and other is dissolved, but the rest may decide to continue. In such cases, there is in practice, no dissolution of the firm. The particular partner goes out, but the remaining partners carry on the business of the Firm. In the case of dissolution of the firm, on the other hand, the whole firm is dissolved. The partnership terminates as between each and every partner of the firm.

**Dissolution of a Firm may take place (Section 39 - 44)**

- (a) as a result of any agreement between all the partners (i.e., dissolution by agreement);
  - (b) by the adjudication of all the partners, or of all the partners but one, as insolvent (i.e., compulsory dissolution);
  - (c) by the business of the Firm becoming unlawful (i.e., compulsory dissolution);
  - (d) subject to agreement between the parties, on the happening of certain contingencies, such as: (i) effluence of time; (ii) completion of the venture for which it was entered into; (iii) death of a partner; (iv) insolvency of a partner.
  - (e) by a partner giving notice of his intention to dissolve the firm, in case of partnership at will and the firm being dissolved as from the date mentioned in the notice, or if no date is mentioned, as from the date of the communication of the notice; and
  - (f) by intervention of court in case of: (i) a partner becoming the unsound mind; (ii) permanent incapacity of a partner to perform his duties as such; (iii) Misconduct of a partner affecting the business; (iv) willful or persistent breaches of agreement by a partner; (v) transfer or sale of the whole interest of a partner; (vi) improbability of the business being carried on save at a loss; (vii) the court being satisfied on other equitable grounds that the firm should be dissolved.
- (c) According to section 2(68) of the Companies Act, 2013, "Private company" means a company having a minimum paid-up share capital as may be prescribed, and which by its articles, except in case of One Person Company, limits the number of its members to two hundred.

However, where two or more persons hold one or more shares in a company jointly, they shall, for the purposes of this clause, be treated as a single member.

It is further provided that -

- (A) persons who are in the employment of the company; and
- (B) persons who, having been formerly in the employment of the company, were members of the company while in that employment and have continued to be members after the employment ceased,

shall not be included in the number of members.

In the instant case, Flora Fauna Limited may be converted into a private company only if the total members of the company are limited to 200.

Total Number of members

(i)	Directors and their relatives	190
(ii)	5 Couples (5*1)	5
(iii)	Others	5
	Total	200

Therefore, there is no need for reduction in the number of members since existing number of members are 200 which does not exceed maximum limit of 200.

**PAPER 2: SECTION-B: BUSINESS CORRESPONDENCE AND REPORTING**

**ANSWERS**

1. (a) (i) Author's primary concern is to discuss the relationship between the size of mammals and the nature of vegetation in their habitats.
- (ii) The prejudice that large animals require luxuriant vegetation has vitiated the reasoning of geologists.
- (iii) Dr Smith refers to Africa as a sterile country. Here, the traveller may pass for days together through open plains, covered by a poor and scanty vegetation.
- (iv) b
- (v) c

**(b)(i) Note Making**

1. Facts about Common Cold
  - 1.1 Very freq. viral inf.
  - 1.2 Can't be contrld.
  - 1.3 Difficult prblm.
  - 1.4 Affects nose-lining & other passages to lungs
2. Causes
  - 2.1 family. of vrss. viz. Rhinoviruses
  - 2.2 Not known as no vrs. isolated for some infs.
3. Prblms. of idntfg. vrs.
  - 3.1 Smaller than bacteria
  - 3.2 can't be seen with microscopes
  - 3.3 Grow within living cells of plants and animals
  - 3.4 Can't be easily cultivated in labs
4. Recent. rsrch.
  - 4.1 Tissue. Culture
    - 4.1.1 Def.
      - 4.1.1.1 bits of animal tis. grown in lab
      - 4.1.1.2 multiply indptly. off the body
    - 4.1.2 Led to
      - 4.1.2.1 the discovery of large no. of unknown & unsuspected vrs.
5. Reasons of no imnty.
  - 5.1 Vrs. attack only on surface & not bloodstream
  - 5.2 Can't be opposed by anti-bodies
  - 5.3 Imnty. from one vrs. not grntg. protection from all

**Key :**

Freq: frequent

Inf.: infection

Cntrld: controlled

Prblm: problem

Vrs.: virus

Vrss:viruses

Infs.: infections

Idntfg: identifying

Rsrch:research

Indptly: independently

Imnty:immunity

Grntg: guaranteeing

**(ii) Summary**

Common cold is a very frequently occurring viral infection that affects the nose-lining and other passages to the lungs. It is a difficult problem and cannot be controlled. Although a family of viruses termed as Rhinoviruses has been identified that cause this infection for certain others no virus has been isolated yet. Problems with identifying viruses are that they are smaller than bacteria and cannot be seen through microscope and they grow within living plant and animal cells thus cannot be cultivated in labs. The recent research in virus isolation/identification is Tissue culture that enables tissues to be grown independently off the animal/plant bodies leading to the discovery of many unknown viruses. Immunity cannot be developed against these viruses as they affect the cell surface and not the bloodstream, so antibodies do not develop. Moreover, immunity against one virus does not guarantee safety from other viruses.

2. (a) 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.

**(b) (i) c**

**(ii) d**

**(iii)** This watch need not be wound.

**(iv)** Seema said that it was time and she had to go then.

**(c) Précis**

Earthquake - The Great Destroyer

Earthquake is the mankind's deadly enemy. Earthquake strikes all without a distinction of nationality or political affiliation. The power of a quake is greater than that of any man-made weapon of destruction. An earthquake strikes mankind without a warning. A modern city when struck is reduced -to a nibble. A quake strikes plains, seas and mountains causing all round



destruction. The quake struck Lisbon in 1755 killing 450; Peru in 1970 killing 50,000; Alaska in 1968 moving it 80 feet into the Pacific Ocean. Scientists are trying to find out means to combat earthquakes, to predict the origin of the quake so that precaution can be taken to save man and property from destruction.

3. (a) **Oral Communication** refers to communication through the spoken word, either face-to-face, telephonically, via voice chat, video conferencing or any other medium. Formal medium like lectures, conferences, seminars, meetings and informal conversations, friendly gossips etc. are part of oral communication.

Major aspects of oral communication are:

- a. Pronunciation
  - b. Listening & conversation
  - c. Spoken grammar
  - d. Vocabulary
- (b) (i) b  
(ii) d  
(iii) Unsolicited advice should not be given.  
(iv) Reena sighed with sorrow that those were difficult times.
- (c) (i) **Article Hints: 'Seeking Excellence'**
- Excellence is the quality/virtue of being outstanding or extremely good
  - Giving your 100% in whatever you attempt
  - How to achieve excellence
    - Determine what you want to achieve
    - How earnestly you want it.
    - Benchmark against the best.
    - Believe that you can do it.
    - Build concrete strategy & plans.
    - Learn from the best.
    - Do not limit yourself.
    - Work really hard.
    - Focus your efforts.
    - Be adaptable.
    - Never give up.
- (ii) **Report: Hints: Rising criminal activity in your area**
- Kind of crimes:
    - Chain snatching
    - Purse snatching
    - Car/2-wheeler theft

- Reasons:
  - Miscreants coming from adjoining areas
  - Unemployment due to factories being moved
  - Low rate of education
  - Mushrooming of unauthorized colonies around the area
  - Addiction to liquor and drugs
  - Societal acceptance to crime
  - Local gangs active
  - No street light in small alleys
- Remedies:
  - Installation of CCTV cameras
  - Increased surveillance by Police personnel
  - Training and engaging local youth to mobilize information against local goons
  - Police posts to be set up at a distance of every one kilometer
  - Barricading of entry gates to colonies at night
  - Street lights to be installed and to remain on during the night till sunrise

4. (a) **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 most professionals work in a diverse work environment with their team mates come from different countries , cultures and ethnicities. Owing to this, certain gestures, words and symbols may be interpreted differently resulting in communication barriers and miscommunications. Sensitizing employees about cross-cultural acceptance creates cohesive teams that ultimately helps organizations to achieve their objectives/targets.

- (b) (i) a  
 (ii) Let face be down; let arms be stretched out.  
 (iii) He said, "I will deposit the cheque tomorrow."

(c) (i) Letter:

To

Date: xx/xx/xxxx

The Manager (Sales and Marketing)

BKL Enterprises,

{Address}

Sir,

**Subject: Placing an order**

Greetings! We have been sourcing toiletries and other house-keeping articles from your organization for the past 5 years. As per your recent communication, you are now dealing with equipment and articles for the pandemic at discounted prices for bulk orders.

Considering the present situation, we would like to place a bulk order for the articles as under:

<b>Name of the article</b>	<b>Quantity</b>
• Sanitizers (500ml pack)	100
• Sanitizer Dispensing stands	20
• Sanitizers (50 ml pack)	500
• Sanitizing Spray (200ml)	500
• N-95 face masks	1000
• Face Shields	500
• Disposable Gloves	1000 pairs

You are requested to deliver the order in the next 4 days at our head office.

You may deliver the bill along with the articles specifying your bank details for direct bank transfer through NEFT. Your payment shall be made within 24 hours from the date of delivery.

Regards,

Manager (Administration)

ASD International

(ii) Mail:

Sir,

Warm greetings from JKL!

I would like to introduce myself as your new Account Manager for the services you have opted with us at JKL.

Since Ms. X is not associated with us anymore, I shall be your first point of contact at JKL for your account. My paramount concern is how JKL and I can serve you better. I shall be happy to assist you anytime.

You may call me at xxxxxxxxxx or send a mail at [support@jkl.co.in](mailto:support@jkl.co.in)

You can also connect with our customer service helpline at xxxxxxxxxx.

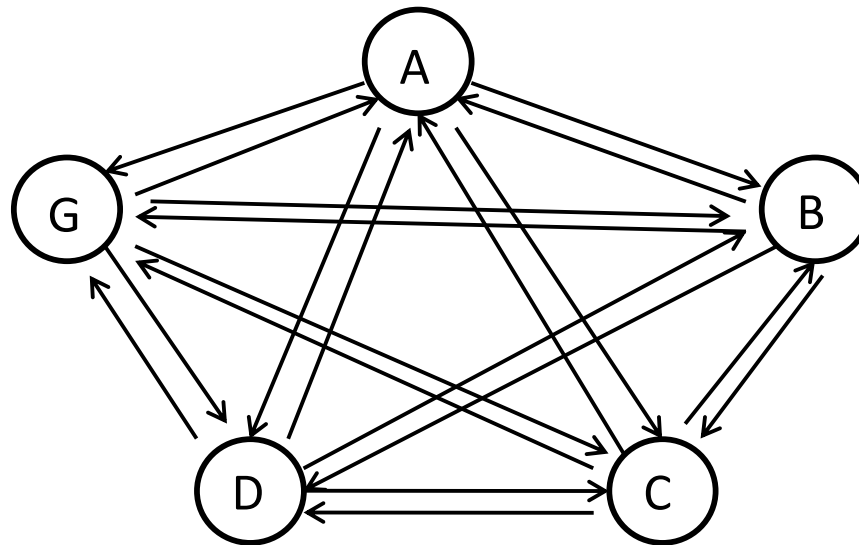
Thanks & Regards,

Mr. Y

5. (a) 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 flow according to requirement of the task at hand.

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. It can be adopted in an organization where all entities are at par

with respect to decision making. A start-up can be a good example where star network of communication is essentially seen.



## Star Network

(b) (i) c

(ii) b

(iii) He asked me whether you were ready or he should wait.

(c) **Minutes :**

Participants in attendance: Managing Director, Senior Manager Sales and Marketing, Manager Customer Care, Manager HR

Date: April xx, 20xx

Meeting started at 11: 00 am.

**Mr. CM, Managing Director** briefly introduced the agenda i.e. to suggest measures to be introduced by the participating departments to popularize their product line.

**Mr. SM, Senior Manager Sales and Marketing** proposed that advertising strategy should be focused on social media platforms such as Youtube, Facebook, Instagram etc. He suggested

- small videos to be uploaded featuring actual users using the products in real time as a demonstration of the product. These users can be families of employees.
- small videos to be uploaded with the users endorsing the products, specifically discussing the quality parameters and ease of usage.
- Product review and feedback including product rating to be sought in writing from the users.

**Mr. MN, Manager Customer Care** proposed that a toll-free customer care helpline be initiated to render information about the products, their usage and grievance redressal. He further suggested to outsource the service to a call centre.

**Mr. FA, Manager HR** expressed his concerns over monitoring and supervision of the outsourcing

entity.

**Mr. CM directed Mr. MN and Mr. FA** to jointly prepare a concept paper on outsourcing, discussing its pros and cons and complete work details.

**ATR to be submitted by Mr. SM, Mr. MN and Mr. FA** in the next 10 days

latest by **April xx,20xx**.

Group to again meet virtually on **May x, 20xx** at same time.

**(a) Cover Letter**

To

Date: Apr xx, 20XX

Manager (HR)

CDE Consultants

{Address D-51/3, Taj Nagar

New Delhi 1100xx}

**Sir,**

**Subject: Application for the post of Articled Assistant**

Greetings! I am writing this letter to express my interest in the position of Articled Assistant in your firm.

I have qualified CA Intermediate both groups recently. Right now, I am looking for an opportunity in a prestigious firm like yours so that I can learn the various aspects of the accounting profession to make a worthy contribution.

I am ready to present myself for a personal interaction in virtual mode as per your convenience. I assure that I shall work earnestly with utmost allegiance to your firm.

My detailed resume is enclosed herewith for your perusal. Looking forward to a positive response.

Best Regards,

XYZ

{Address-2}

**Resume**

Name: XYZ

Address-2:

Email id: XYZ@gmail.com

Mobile No.- +91 XXXXXXXX

**Objective**

- I seek to join a firm where I can learn various aspects of profession such as audit, taxation (GST) and law..
- I wish to contribute towards organizational goals through my technical skills, hard work and initiative.

**Academics**

Qualification	University/Board	Year of Passing	Score/Marks
B.Com	DU	Pursuing	
CA Intermediate	ICAI	Feb 2021	69%
CA Foundation	ICAI	2020	81%
XII	CBSE	2019	96%
X	CBSE	2017	93%

**Skills**

- MS-Office, Tally, Advance Excel, Payroll, MIS
- Good analytical and communication skills

**Achievements**

- Black belt in Judo. Won 2 consecutive zonal inter- school championship trophy.
- Part of the team that won the second prize at the state level inter-school quiz contest organized by Delhi Government Ministry of Education.

**Personal Details**

Father's Name:

Date of Birth:

Nationality:

**Declaration**

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

Date:

XYZ,  
Signature