

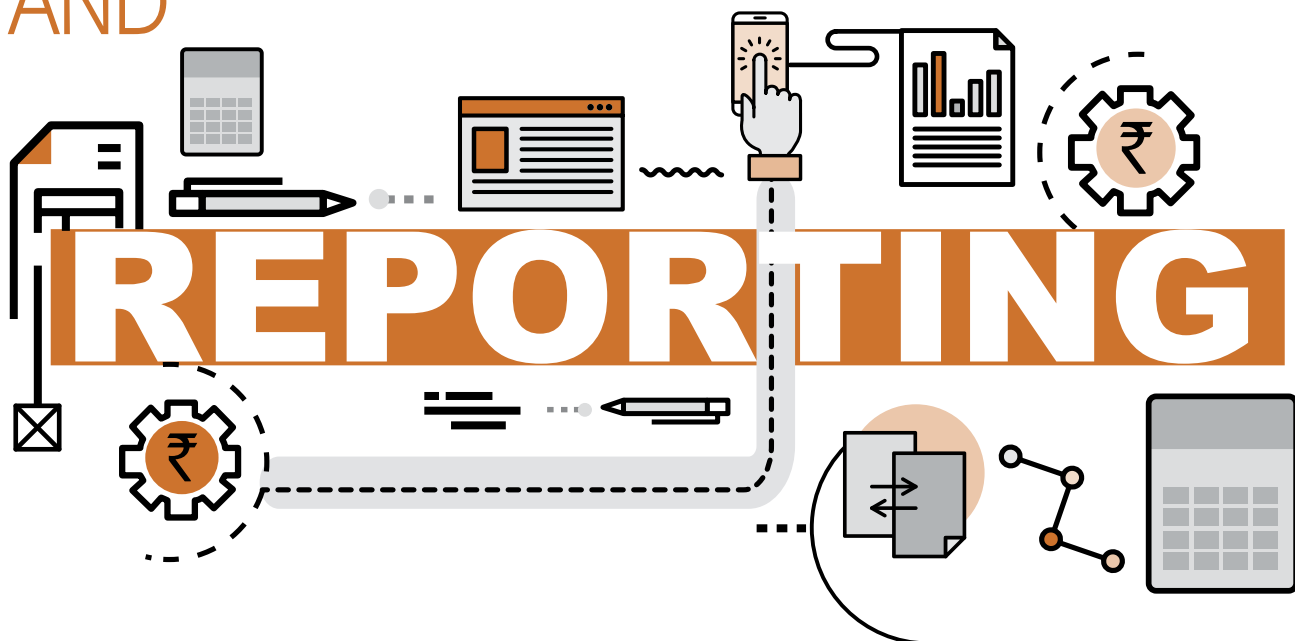


**BOARD OF STUDIES**  
**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (ICAI)**  
(SET UP BY AN ACT OF PARLIAMENT)

**FOUNDATION COURSE**

**Paper-2, Section B**

BUSINESS  
CORRESPONDENCE  
AND



## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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## PREFACE

The Board of Studies, ICAI presents the study material for Foundation (Entry Level Exam to the Chartered Accountancy Course). The contents have been designed and developed with an objective to synchronize the syllabus with the guidelines prescribed by IAESB (International Accounting Education Standards Board), IFAC (International Federation of Accountants), to instill and enhance the necessary pre-requisites for becoming a well-rounded, competent and globally competitive Accounting Professional.

The level of complexity of the study material is as per standards accorded by IAESB comprising an ideal mix of subjective and objective examination pattern to ensure discerning students get through and seek admission to the CA Course.

Business Correspondence and Reporting is imperative for all professionals. The ability to propagate information accurately, and communicate clearly as intended, is a vital and most desirable skill sought by employers. Professionals are required to present reports, presentations, and share vital information formally within and outside the organization with the management, other sections, departments, business associates and stakeholders. The role of effective business correspondence in the success of any business cannot be overemphasized. This requires knowledge of the various information sharing formats in business correspondence and good language skills. Success of an accounting professional to a certain extent hinges on his ability to communicate well.

Therefore, CA students need to cultivate and enhance their writing skills to be able to express themselves effectively and present ideas unambiguously with clarity, coherence and precision.

The study material attempts to familiarize the student with the various formats of formal business correspondence, reporting and pertinent language skills like sentence structure and types of speech.

The contents are divided into four parts. Part-1 covers Formal Communication, Interpersonal skills, listening skills and emotional intelligence. Part-2 comprises of Sentence types, Types of speech and Vocabulary. Part-3 covers Comprehension passages and Note-making and Part-4 describes techniques to develop writing skills and introduces the most commonly used writing formats like Précis, Articles, Reports, Letters, Mails, Resume and Agendas, Action taken reports for meetings.

The entire material has been written in a lucid language replete with illustrations and examples wherever necessary and practice exercises with answer hints for self-assessment.

***Happy Reading and Best Wishes!***

## **SYLLABUS**

### **PAPER – 2B : BUSINESS CORRESPONDENCE AND REPORTING (MARKS 40)**

#### **Objective:**

To acquire and develop good communication skills requisite for business correspondence and reporting.

#### **Part – I: Communication**

#### **Contents**

##### **1. Communication**

- (i) Types
- (ii) Directions
- (iii) Network
- (iv) Process
- (v) Problems
- (vi) Barriers
- (vii) Types of Communication
  - a) Interpersonal Skills
  - b) Listening Skills
  - c) Emotional Intelligence
- (viii) Sample Questions with Answers
- (ix) Exercises.

#### **Part – II : Sentence Types and Word Power**

##### **2. Sentence Types(Direct-Indirect, Active -Passive Speech)**

- (i) Sentence: Definition
- (ii) Classification of sentence based on connotation
  - a) Assertive sentences
  - b) Interrogative sentences
  - c) Imperative sentences
  - d) Exclamatory sentences
  - e) Optative sentences
- (iii) Sentence Structure
  - a) Subject and Predicate
  - b) Verb (Auxiliary, Finite)
  - c) Object (Direct, Indirect)
  - d) Complement
  - e) Adjunct or Adverbial
  - f) Clause Structure
  - g) Types of Clauses
    - Independent clauses
    - Dependent clauses
    - Relative or noun clauses
- (iv) Types of sentences
  - a) Simple sentence
  - b) Compound sentence
  - c) Complex sentence
  - d) Compound-complex sentence

- (v) Direct-Indirect Speech
  - a) Introduction
  - b) Procedure for converting Direct speech into Indirect speech
    - Rules for converting Direct speech into Indirect speech
    - Change in pronouns
    - Change in tenses
    - Change in modals
    - Changes for Imperative sentences
    - Changes for Exclamatory sentences
    - Changes for Interrogative sentences
    - Punctuation in Direct speech
  - c) Rules for converting Indirect speech into Direct speech
- (vi) Active Passive Voice: Introduction
  - a) Usage : Active vs. passive voice
  - b) Reasons for using Passive voice
  - c) Changing Passive voice to Active voice
  - d) Changing Active voice to Passive voice
  - e) Suggestions for using Active and Passive voice
- (vii) Verbs Voice Active or passive
- (viii) Exercises

### **3. Vocabulary Root Words, Synonyms, Antonyms, Prefixes, Suffixes), Phrasal verbs, Collocations and Idioms.**

- (i) Introduction
- (ii) Significance of improving vocabulary
- (iii) How to improve vocabulary
- (iv) Root words
- (v) Synonyms and Antonyms
- (vi) Words formed by using Prefixes
- (vii) Words formed by using Suffixes
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- (ix) Collocations
- (x) Idioms
- (xi) Exercises

## **Part – III : Comprehension Passages and Note Making**

### **4. Comprehension Passages**

- (i) Introduction to Comprehension Passages
- (ii) Points to ponder
- (iii) Sample Passages with answers
- (iv) Exercises

### **5. Note Making**

- (i) Introduction to Note Making
- (ii) Significance of Note Making
- (iii) Detailed Format Heading (Title)
  - a) Sub-heading
  - b) Indentation
  - c) Points

- d) Use of abbreviations
- e) Summary
- f) Content
- g) Expression
- (iv) Steps to Comprehend and summarize text
- (v) Helpful Hints
- (vi) Sample Passages with Notes
- (vii) Exercises

## **Part – IV : Developing Writing Skills**

### **6. Introduction to Basic Writing**

- (i) Introduction
- (ii) Process of writing
- (iii) Styles of Writing
- (iv) Significance of writing skills for students
- (v) Writing Conventions
- (vi) Characteristics of good writing
- (vii) Do's and Don'ts of good writing

### **7. Précis Writing**

- (i) What is Précis writing?
- (ii) Features of good Précis writing
- (iii) How to write a Précis
- (iv) Do's and Don'ts of Précis writing
- (v) Examples(Passages with Précis)
- (vi) Exercises

### **8. Article Writing**

- (i) What is an Article?
- (ii) Essential elements of Article Writing
- (iii) Detailed Format
  - a) Title
  - b) By- Writer's Name
  - c) Body
    - Introduction
    - Main Idea-Support
    - Conclusion
  - d) Sample Articles
  - e) Exercises

### **9. Report Writing**

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- (ii) Essential elements of Report Writing
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  - b) Reporting for a Newspaper
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  - e) Sales
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## **11. Writing Formal Mails**

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- f) Strengths
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- h) Declaration
- i) Signature
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- (iii) Sample Resumes
- (iv) Exercises

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