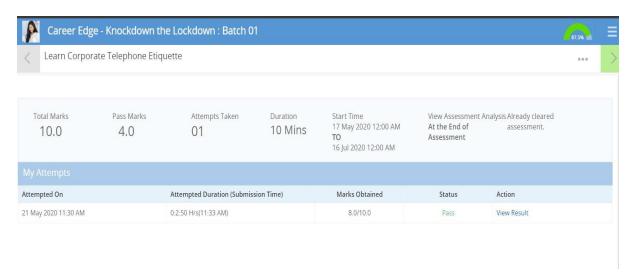
Date:	21/05/2020	Name:	Apeksha S Shetty
Course:	TCS ION	USN:	4AL16EC006
Topic	Corporate telephone etiquette, accounting fundamentals, gain foundational skills	Sem and sec	8 th sem A sec
Github	Apeksha 97		
repository			

Report

CORPORATE TELEPHONE ETIQUETTE:



Like most other business interactions, phone calls leave your customers with an impression of your business. Proper phone etiquette is important to your company because it's usually the first contact point for a customer and represents how your business will treat them in other conversations. One of the basics in a business is learning proper business telephone etiquette. Telephone calls are part of everyday work. It is a necessary tool, which in most business is the first point of contact with customers. It can either make or break a business transaction.

Telephone etiquette is also one way of improving communication skills. As the saying goes, first impressions last; most business transactions start with a telephone call, and how the conversation

goes often gives the customer an overall impression of the business. Thus, learning proper business telephone etiquette is important because a call can either make or break a potential future business client.

time should not let the caller wait longer. The rule of thumb is to place a customer on hold for no longer than two minutes. If there's a need to put them on hold for more than two minutes, you should go back to the customer. Calls should be answered after the second or third ring. You should have a standard greeting to be used. Most of all, modulate your voice because this is an important aspect as to how the call will turn out. Common telephone etiquettes are: ☐ Keep a pleasant voice pitch. Use warm wishes like "good morning." Know your audience: It's important to know who you are speaking to set the tone and use relatable language with them. □ Never call any person at odd hours like early morning or late nights as the person will definitely be sleeping and will not be interested in talking to you. ☐ If you are the one who has called, before starting the conversation, introduce yourself first ad=nd then definitely confirm whether you are talking to the right person. Example – Hello ma'am. Good morning. My name is Pratyush, I am calling from Toppr.com. Am I speaking with Neha?" ☐ Make sure your content is crisp and relevant. Don't play with words, come to the point directly and convey the information as required. If you the one dialing, first prepare your content thoroughly and then only pick up the receiver to start interacting. ☐ Re-check the dialed number to avoid unwanted confusion and mistakes. ☐ Remember you are making a conversation. Be a good listener and always ask for feedback to know whether you have the other person on the same page as you. Also, when the call is done, always ask politely to the person on the other hand if that is all? Then end with pleasantries. ☐ Always speak each and every word clearly. The person on the other end can't see your expressions so remember your tone should be apt to express your feelings in the correct form. ☐ Another very important telephone etiquette is to never put the second party on very long holds. It is rude and may cause irritation to the person on the other end.

With this in mind, you should be prepared before taking a business telephone call but at the same

ACCONTING FUNDAMENTALS:

The notion of "concept" or basic, fundamental accounting concepts means that there are concepts that are reported in a financial report. We are focusing on the concepts reported on the primary financial statements which included: balance sheet, income statement, statement of comprehensive income, and cash flow statement. Accounting principles are essential rules and concepts that govern the field of accounting, and guides the accounting process should record, analyze, verify and report the financial position of the business. These principles are used in every step of the accounting process for the proper representation of the financial position of the business. The 5 principles of accounting are;

1. Revenue Recognition Principle

Revenue Recognition Principle is mainly concerned with the revenue being recognized in the income statement of an enterprise. Revenue is the gross inflow of cash, receivables or other considerations arising in the course of ordinary activities of an enterprise from the sale of goods, rendering of services and use of enterprise resources by others yielding interests, royalties, and dividends. It excludes the amount collected on behalf of third parties such as certain taxes. In an agency relationship, the revenue is the amount of commission and not the gross inflow of cash,

receivables or other considerations.

2. Historical Cost Principle

According to Historical Cost principle, an asset is ordinarily recorded in the accounting records at the price paid to acquire it at the time of its acquisition and the cost becomes the basis for the accounts during the period of acquisition and subsequent accounting periods. Accordingly, if nothing is paid to acquire an asset; the same will not be usually recorded as an asset, e.g. a favorable location, and increasing reputation of the concern will remain unrecorded though these are valuable assets. The justification for the use of the cost concept lies in the fact that it is objectively verifiable.

3. Matching Principle

According to Matching Principle, the expenses incurred in an accounting period should be matched with the revenues recognized in that period, e.g., if revenue is recognized on all goods sold during a period, the cost of those goods sold should also be charged to that period. It is wrong to recognize revenue on all sales, but charge expenses only on such sales as are collected in cash till that period. This concept is basically an accrual concept since it disregards the timing and the amount of actual cash inflow or cash outflow and concentrates on the occurrence (i.e. accrual) of revenue and expenses.

4.Full Disclosure Principle

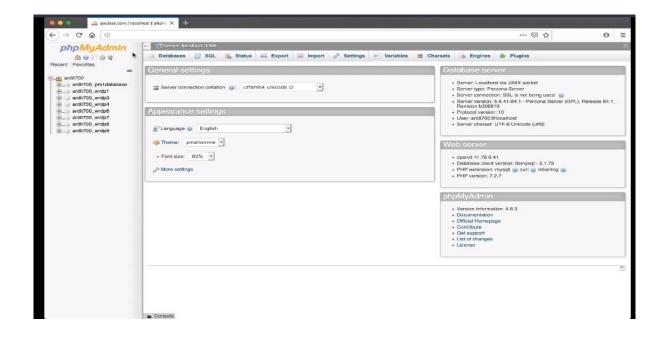
According to this principle, the financial statements should act as a means of conveying and not concealing. The financial statements must disclose all the relevant and reliable information which they purport to represent so that the information may be useful for the users. For this, it is necessary that the information is accounted for and presented in accordance with its substance and economic reality and not merely with its legal form.

5. Objectivity Principle

According to the Objectivity Principle, the accounting data should be definite, verifiable and free from the personal bias of the accountant. In other words, the Objectivity Principle requires that each recorded transaction/event in the books of accounts should have adequate evidence to support it. In historical cost accounting, the accounting data are verifiable since the transactions are recorded on the basis of source documents such as vouchers, receipts, cash memos, invoices, etc. At the same time, the accounting data is 'bias-free' since the accounting data are not subject to the bias of either management or of the accountant who prepares the account.

Date:	21/05/2020	Name:	Apeksha S Shetty
Course:	Python	USN:	4AL16EC006
Topic	Project exercise with python and MYSQL:Interactive english dictionary	Sem and sec	8 th sem A sec
Github repository	Apeksha 97		

Report



SQL (Structured Query Language) is a domain-specific language used in programming and designed for managing data held in a relational database management system (RDBMS), or for stream processing in a relational data stream management system (RDSMS). It is particularly useful in handling structured data, i.e. data incorporating relations among entities and variables. SQL offers two main advantages over older read—write APIs such as ISAM or VSAM. Firstly, it introduced the concept of accessing many records with one single command. Secondly, it eliminates the need to specify how to reach a record, e.g. with or without an index.

Originally based upon relational algebra and tuple relational calculus, SQL consists of many types of statements, [8] which may be informally classed as sublanguages, commonly: a data query language (DQL), a data definition language (DDL), a data control language (DCL), and a data manipulation language (DML). The scope of SQL includes data query, data manipulation (insert, update and delete), data definition (schema creation and modification), and data access control. Although the DQL part of SQL is a declarative language (4GL), it also includes procedural elements. In the example SQL statement in our Python code:

query = cursor.execute("SELECT * FROM Dictionary WHERE Expression = 'rain'")

That statement retrieved all the rows of the Dictionary table where the value of the column Expression was rain. The string inside cursor.execute() is SQL code that Python sends to the database. That kind of language is understood by the database. Here are some more examples of SQL queries that you can try out from within your Python script just like we did previously.