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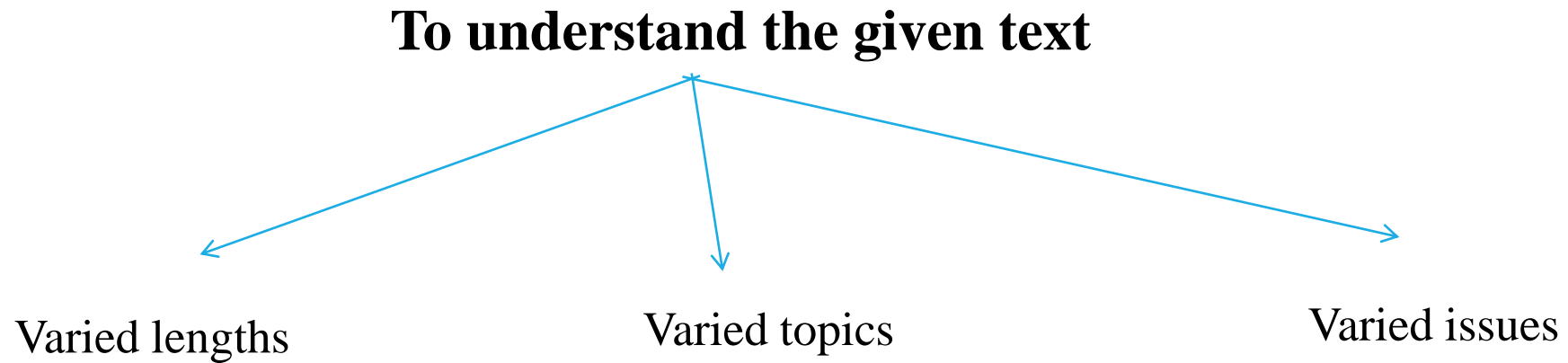
**VIRTUAL CLASSES
ORGANISED BY BOS, ICAI**

**FOUNDATION LEVEL
PAPER 2: BUSINESS CORRESPONDENCE AND
REPORTING**

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Need for Reading (One)



Example 1

The coconut is the biggest of all nuts. It is one of the most important crops in tropical countries round the sea shore. It grows on a tall palm which has a swollen base. The slender leaning trunk of the tree rises to a height of about 25 metres. At its top, the tree has a crown of large feather like leaves.

Flowering begins when the tree is five years old. Fruits take an year to ripen. The nuts, when they form, are in big bunches of 12 to 20. The annual yield per tree may reach 100. Trees continue to give good fruit until they are about 50 years old.

Example 2

Capital Formation

Capital formation plays a crucial role in the economic development of a country. Usually, insufficient capital is the primary culprit in underdeveloped or developing economies.

Therefore, both production and consumption are dependent on the amount of capital available in the country.

Capital Formation includes physical resources like tools, machines, etc. as well as human resources like the knowledge, skill, health, etc. of the workforce.

The most important process of accumulating physical capital is increasing the volume of real domestic savings. According to the World Bank, in 2015, the household sector was the biggest contributor to Gross Domestic Savings in India.

Need for Reading (Two)

**To be a good
reader**

←
Comprehend the
given matter

→
Read between the
lines

Example 3

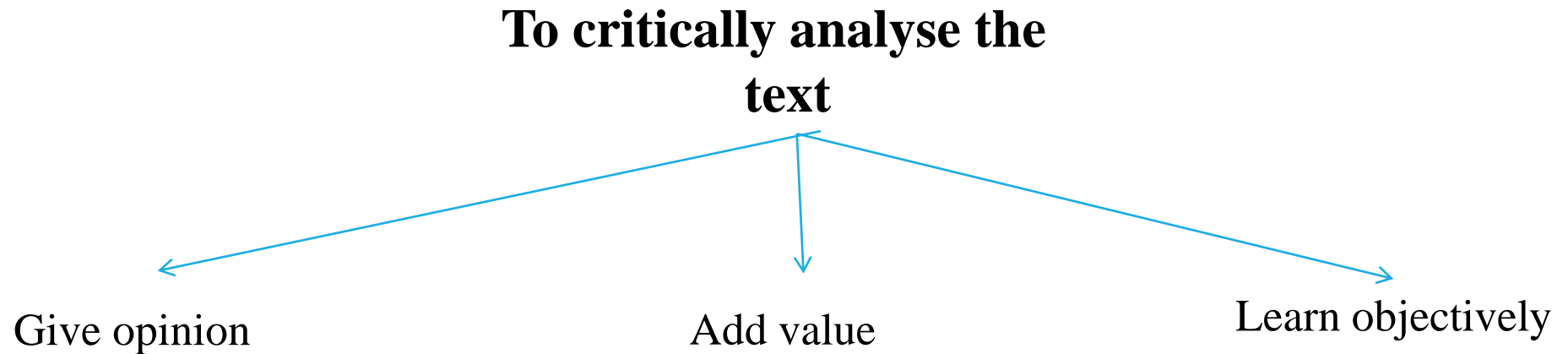
Dreams are stories and images that our minds create while we sleep. They can be entertaining, fun, romantic, disturbing, frightening, and sometimes bizarre.

There are several theories about why we dream. Are dreams merely part of the sleep cycle, or do they serve some other purpose?

Possible explanations include:

- representing unconscious desires and wishes
- interpreting random signals from the brain and body during sleep
- consolidating and processing information gathered during the day
- working as a form of psychotherapy

Need for Reading (Three)



Critically understanding a text is different from simply reading it.

Think, Think and Think.....

Keep yourself open to know more

Try to be decisive or atleast have a point of view

Example 4

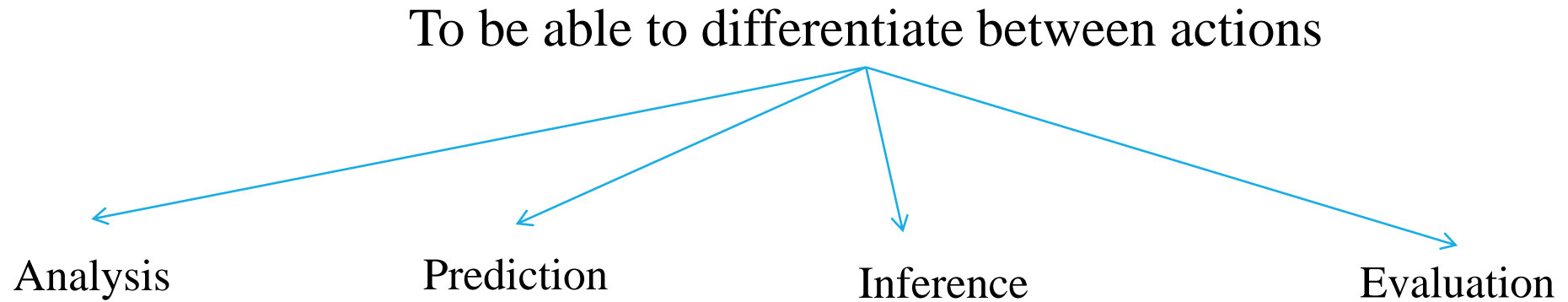
Globalization is the way to open businesses, improve technological growth, economy, etc, at the international level for all countries. It is the way in which manufacturers and producers of the products or goods sell their products globally without any restriction. It provides huge options to the businessmen as they get low cost labour in poor countries easily. It provides a big opportunity to the companies to deal with the worldwide market.

Globalization helps to consider the whole world as a single market. Traders are extending their areas of business by treating the world as a global village. Earlier till the 1990s, there was a restriction on importing certain products which were already manufactured in India like agricultural products, engineering goods, food items and toiletries. However, during the 1990s there was a pressure from the rich countries on the poor and developing countries to allow them to spread their businesses by opening their markets. In India the globalization and liberalization processes were started in 1991.

Passage continued

After many years, globalization brought about a major revolution in the Indian market when multinational brands came to India and started delivering a wide range of quality products at cheap prices. Prices of good quality products came down because of the cutthroat competition in the market. Globalization and liberalization of the businesses in India have invaded the market with quality foreign products but has affected the local Indian industries adversely to a great extent resulting in the job loss to poor and uneducated workers. Globalization has been a bonanza for the consumers, however, a loss to the small-scale Indian producers.

Need for Reading (Four)



Example 5

“Cured yesterday of my disease, I died last night of my physician,” says Matthew Prior, a celebrated pharmacologist, while talking about the deleterious effects of drugs in his book, “The Remedy Worse Than the Disease”. There is no dearth of patients dying of misguided treatment.

In this era of drugs we must familiarise ourselves with the term “Iatrogenic disease (physician caused ailment)”. When a physician administers medicines without a complete understanding of the patient’s condition, drugs play havoc. A person may become the victim of a worse disease or even lose his life.

With **Analgin**, for instance, special precautions should be taken in case of pregnancy, bronchial asthma, renal and **hepatitic** dysfunctions and blood-related disorders. It has been banned in several countries, including the USA and Sweden, because of its unexpected and negative effects that lead one even to death through an anaphylactic shock. An anaphylactic shock is a process that leads to a severe fall in the blood pressure, **broncho** constriction, the swelling of blood and lymph vessels and sometimes death because of the loss of fluid in these vessels. Anaphylaxis usually occurs suddenly, in minutes after the administration of a drug. The well-known drug, penicillin, and many other drugs, may cause anaphylaxis.

The term “side-effects” is a part of an ailing layman’s vocabulary but adverse drug reactions are known only to a more aware and literate patient.

Important Aspects

- **Main idea:** Try to pin point the primary objective behind the passage
- **Secondary idea:** The not so important focus; yet has a place in the passage
- **Underlying points :** What are those hidden/not so evident hints in the passage
- **Vocabulary/Collocations:** New/heavy/high flying words
- **Difference between facts and opinions :** Know for yourself; a truth or an assumption
- **Tone, style and mood of the author:** Is it informative, Persuasive or Vindictive.....?

Example 6: Read the passage

Power foods are foods that provide rich levels of nutrients like fibre, potassium and minerals. With people becoming increasingly health conscious today, a lot of fitness trainers encourage their clients to include these foods in their daily diet to increase muscle development. There are various ways of incorporating power foods in your daily diet. Of course, the key to enjoying power foods is proper preparation of these foods, the use of season-fresh foods, and indentifying your choice of flavour among power foods.

Some of the recommended power food combinations are those that are prepared in our kitchens on a regular basis. Take for instance, the combination of chickpeas and onions. This combination is a powerful source of iron which is required by the body to transport oxygen to its various parts. Iron deficiency can lead to anaemia, fatigue, brain fog and tiredness. A study by the Journal of Agricultural and Food Chemistry says that sulphur compounds in onion and garlic help in the absorption of iron and zinc from chickpeas. The combination is a hit with teenagers who need to be diligent about getting iron in their diet. A quick way to prepare this power food is to make a chickpea salad with chopped onions, chaat masala and cilantro.

Passage Continued

Another favourite combination with power food takers is yoghurt and bananas. This makes for a perfect snack after a rough game of football.

Exercising burns glucose and thus lowers blood sugar. Yoghurt is packed with proteins that help preserve muscle mass, and bananas are packed with carbohydrates that help in refuelling energy and preventing muscle soreness. A quick and easy recipe with bananas is a banana smoothie topped with cool yoghurt. Among beverages, green tea is the best source of catechins that are effective in halting oxidative damage to cells. According to researchers at the Purdue University, adding a dash of lemon juice to green tea makes the catechins even more easily absorbable by the body. So, the next time you have friends instead of are friends serve them rounds of iced green tea with mint and lemon juice.

(Source: CBSE Practice passage)

Try these

- ✓ What are power foods ?
- ✓ What are the rules regarding the partaking of power foods?
- ✓ why is green tea recommended as a power food?
- ✓ What is the advantage of combining green tea with lemon juice

(Think of the primary and secondary issues discussed in the passage)

(If possible write a 3-4 line summary of the passage)

Tones and Styles

Tones	Styles
Acerbic	Narrative
Cynical	Analytical
Emotional	Descriptive
Humorous	Informative
Laudatory	Abstract
Technical	Argumentative



THANK YOU