

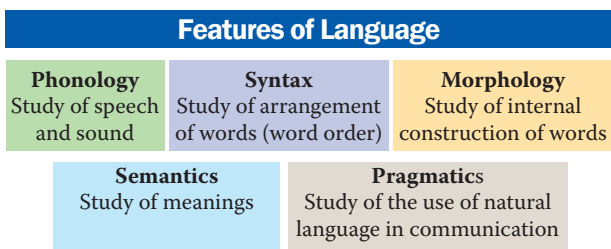
BUSINESS CORRESPONDENCE AND REPORTING

CA FOUNDATION - PAPER 2B - BUSINESS CORRESPONDENCE AND REPORTING

Board of Studies (Academic) has been catering to the learning needs of students by providing a wide array of content to help them not just to prepare but to revise concepts for the upcoming examination. Keeping this in mind, a capsule on the topics of Foundation Course Paper 2 Section B: Business Correspondence and Reporting has been developed. This capsule covers Sentence Types, Active-Passive Voice and Direct-Indirect speech, which not only helps to understand the sentence structure better but also enables you to hone your verbal as well as written expression while answering the questions in the examination. It may be noted that this capsule is a source of quick revision and should not be taken as a substitute for detailed study. Students are advised to refer to the relevant Study Material for comprehensive study and revision.

Chapter – 2: Sentence Types, Active-Passive Voice and Direct-Indirect speech

Grammar comprises rules of a language governing sounds, words, sentences, and other elements, as well as their combination and interpretation. In restricted sense, the term refers only to the study of sentence and word structure (syntax and morphology), excluding vocabulary and pronunciation. The systematic description of the features of a language is also a grammar.



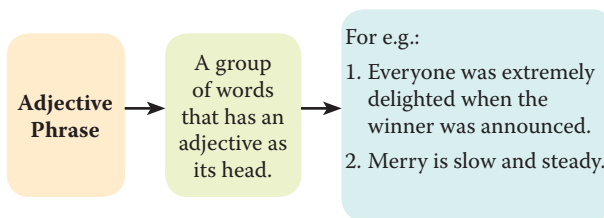
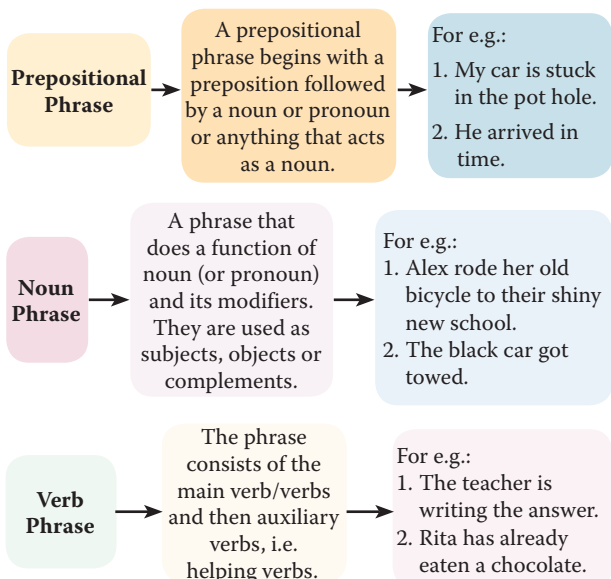
Phrase

Examples:



A phrase is a group of words which does not make complete sense on its own and does not contain a verb.

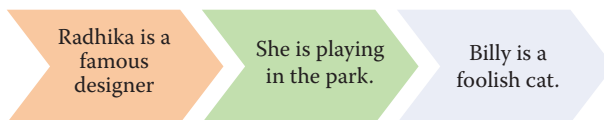
Types of Phrases



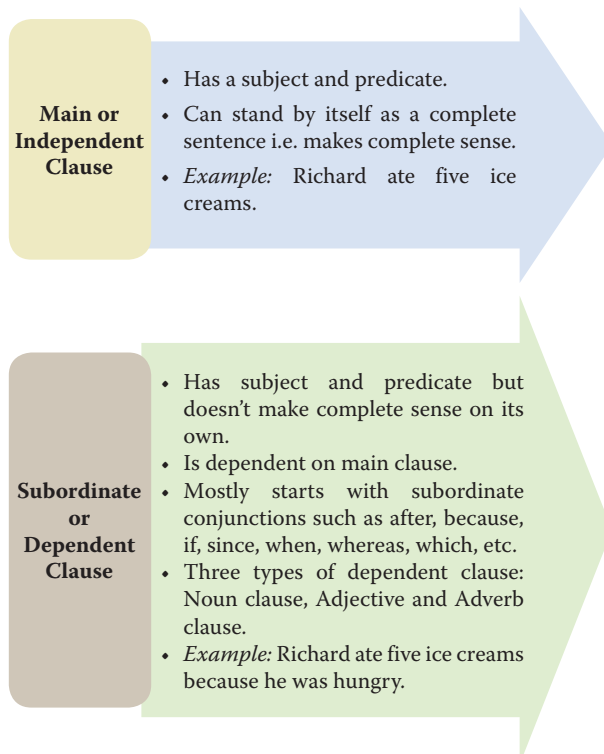
Clause

A clause is a group of words which contain a subject (noun phrase) and verb (verb phrase). A clause is a stand-alone unit, on its own or may form part of a sentence.

Examples:



Types of Clauses

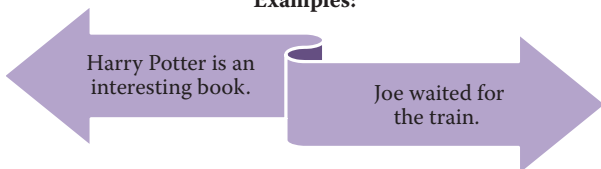


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SENTENCE

A sentence is a group of words that make complete sense. It expresses a complete thought. It typically contains a subject and predicate.

Examples:



Basic parts of Sentence

Subject • about which something is stated	Predicate • tells us something about the subject	Direct Object • a person or thing affected by the action(verb) of the subject.
Indirect Object • person/thing for whom action is done	Object of Preposition • noun/pronoun that completes its meaning	Verbs • action or occurrence or indicates a state of being
Phrases • group of words that doesn't make complete sense	Complements • word or word group that completes the meaning	

Types of Verbs

Finite Verbs • Changes according to the number and tense. For e.g., is, am, are, do, does, has, have, eat, eats, etc.
Non-Finite Verbs • Does not change according to the person, number or tense. For e.g. to dance. There are three kinds of non infinite verbs: <ul style="list-style-type: none"> > Infinitive – Base form of verb used generally like a noun > Participle (Past and Present) – Form of verb that has nature of both verb and an adjective. > Gerunds – Form of verb that ends with "-ing" and acts as a noun.
Auxiliary Verbs • Helping verb • Form of verbs is/am/are/has/have/had, etc. used with ordinary verbs to make tenses, passive forms, questions and negatives.
Modals • Type of auxiliary (helping) verb that is used to express: ability, possibility, permission or obligation. • Can, may, might, must, could, will, would, shall, should are 9 core modals.
Transitive verbs • Performs its action on an object. • Have direct objects, which means someone or something receives the action of the verb.
Intransitive Verbs Opposite of transitive verb -doesn't need an object to complete its meaning / express a state or being.

Sentences are classified according to its function and structure.

Classified according to its structure:

- Simple Sentences
- Compound Sentences
- Complex Sentences
- Complex Compound Sentences

Classified according to its function:

- Declarative Sentence
- Imperative Sentence
- Interrogative Sentence
- Exclamatory Sentence

Types of Sentences according to its function

Declarative Sentence

- Simply makes a statement/opinion/view
 - Ends with a full stop (.)
 - Can be positive or negative
- e.g: She is riding a bicycle.

Imperative Sentence

- Express order/command/advice/request/proposal/suggestion
 - Can end with full stop (.) or exclamation mark (!)
- e.g.: Please don't ride the bicycle too fast.

Interrogative Sentence

- Ask a question and ends with question mark (?)
- Usually starts with question words followed by a verb

e.g.: Is she riding a bicycle?

Exclamatory Sentence

- Expresses strong feeling and ends with exclamatory mark (!)

e.g. What a beautiful bicycle!

Types of Sentences according to its structure

Simple Sentence

- Contains **subject and verb, and expresses single complete thought.**

e.g. The baby cried for food.

Compound Sentence

- Has **two independent clauses** that are joined by a conjunction (for, and, or, but, yet etc.)

e.g. They spoke to him in Spanish, but he responded in English.

Complex Sentence

- **An independent clause** joined by **one or more dependent clauses.**
- Joined by a subordinator (as, because, since, after, although, when) or relative pronoun (who, that, which)

e.g.: After eating lunch at the cheesecake factory, they went to the gym to exercise.

Compound-Complex Sentence

- Has **two independent clauses and at least one dependent clause.**

e.g.: The man believed in the system, and he knew that justice would prevail after the murderer was sent to jail.

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Subject- Verb Agreement

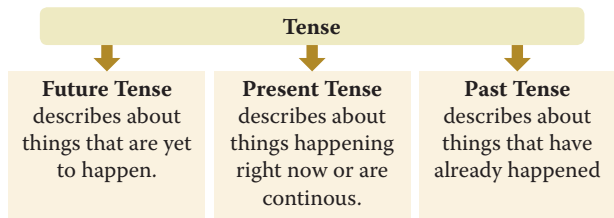
Subject-Verb agreement is the correspondence of a verb with its subject in person.

Some of the common rules of subject verb agreement

- 1. Subject and verb must agree in number.
- 2. Subordinate clauses that come between the subject and verb do not affect their agreement.
- 3. Prepositional phrases between subject and verb usually do not affect the agreement.
- 4. When sentence start with 'there' or 'here', the subject will always be placed after the verb.
- 5. Subject does not always come before verbs in questions
- 6. If two subjects are joined by 'and', they typically require a plural verb form.
- 7. The verb is singular if the two subjects separated by 'and' refer to the same person or thing as a whole.

Tenses

Grammar tenses refer to the state of the verb. The state or tense of the verb explains the time of the action.



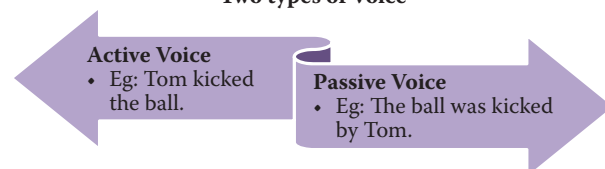
Types of Tenses with the help of examples

Tense	Past	Present	Future
Simple	I helped my neighbour yesterday.	I help my neighbour every day.	I will help my neighbour tomorrow.
Perfect	I had helped my neighbour clean his attic before I fixed his car.	I have helped my neighbour too much this week.	I will have helped my neighbour a hundred times by the end of the month.
Continuous	I was helping my neighbour when he brought me iced tea.	I am helping my neighbour while he fixes up his house.	I will be helping my neighbour next month when he moves.
Perfect continuous	I had been helping my neighbour for a year before he finally thanked me.	I have been helping my neighbour since I moved in.	I will have been helping my neighbour for a year next month.

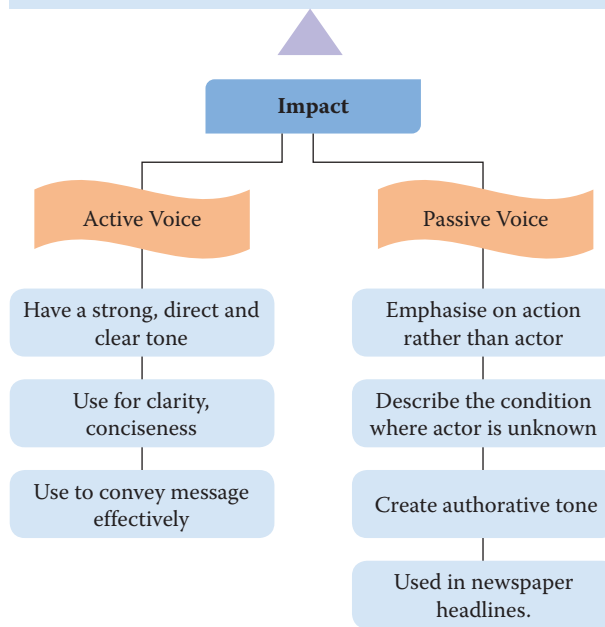
ACTIVE PASSIVE VOICE

"Voice" refers to the connection between the subject and the object of a sentence, which is linked through a verb.

Two types of Voice



Active Voice	Passive Voice
Meaning is clear and direct.	Meaning is indirect and ambiguous.
Receiver of action is preceded by the verb.	Receiver of the action is followed by the verb.
Doer of the action is followed by the verb.	Doer of action is preceded by the verb.
Subject of the sentence is doing the action.	Action is done on/upon the subject



Basic rules to change from Active to Passive Voice

The rules are explained with the help of examples

1. Change of subject and object

- | | |
|---|--|
| Active voice :
'subject + verb + object' | <ul style="list-style-type: none"> • Monkeys adore bananas. • The cashier counted the money. • The dog chased the squirrel. |
| Passive Voice:
Subject + form of 'be' + past participle of verb + by + object | <ul style="list-style-type: none"> • Bananas are adored by monkeys. • The money was counted by the cashier. • The squirrel was chased by the dog. |

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2. Change of verbs

Tense	Active Voice	Passive Voice
Simple Present	Julia eats the chocolate.	The chocolate is eaten by Julia.
Present Continuous	Julia is eating the chocolate.	The chocolate is being eaten by Julia.
Present Perfect	Julia has eaten the chocolate.	The chocolate has been eaten by Julia.
Simple Past	Julia ate the chocolate.	The chocolate was eaten by Julia.
Past Continuous	Julia was eating the chocolate.	The chocolate was being eaten by Julia.
Past Perfect	Julia had eaten the chocolate.	The chocolate had been eaten by Julia.
Simple Future	Julia will eat the chocolate.	The chocolate will be eaten by Julia.
Future Continuous	Julia will be eating the chocolate.	The chocolate will be being eaten by Julia.
Future Perfect	Julia will have eaten the chocolate.	The chocolate will have been eaten by Julia.
Can/may/must etc.+ base	Julia can eat the chocolate.	The chocolate can be eaten by Julia.

3. Change of pronoun

Nominative Case	Objective Case
I	Me
He	Him
She	Her
You	You
They	Them
It	It
We	Us
Who	Whom

For example: Active: I ate the bread.
Passive: The bread was eaten by **me**.

4. Addition of the word 'by'

Active: Rohan buys the milk in evening.

Passive: The milk is bought **by Rohan** in evening.

5. When there are objects, there are two possible sentences:

Active: The professor gave **the books (object 1) to the students (object 2)**.

Passive 1: **The students** were given the books by the professor.

Passive 2: **The books** were given to the students by the professor.

6. Change Interrogative Sentences into Passive

In case of	Active Voice	Passive Voice
Is/am/are Was/were	Is she cooking the food?	Is the food being cooked by her?
	Was she cooking the food?	Was the food being cooked by her?
Do/does/did	Does she cook the food?	Is the food cooked by her?
	Did she cook the food?	Was the food cooked by her?
Has/have/had	Has she cooked the food?	Has the food been cooked by her?
	Had Sachin played cricket?	Had cricket been played by Sachin?
Will/shall/can/may	Can she cook the food?	Can the food be cooked by her?
	May Sachin play cricket?	May cricket be played by Sachin?
Question words (when/why/where/how/what)	When did she cook the food?	When the food was cooked by her?
	Why did she punish you?	Why were you punished by her?
	Who cooked the food?	By whom was the food cooked?

7. Change Imperative Sentences into Passive

	Active Voice	Passive Voice
Advice	Learn your lessons.	You are advised to learn your lessons.
Command	Open the door.	Let the door be opened.
Request	Please make a cup of tea.	You are requested to make a cup of tea.
Order	Don't allow anybody to peep inside.	You are ordered not to allow anybody to peep inside.
Obligation	Love your parents.	Your parents should be loved.

To change from passive to active voice, reverse the rules that have been discussed above.

DIRECT AND INDIRECT SPEECH

- When the actual words of the speaker are reproduced, it is called **direct speech**.

Example: He said, 'I am going to school.'

- When the main idea of a speaker's words is reported by another person and the exact words are not quoted, it is called **indirect speech or reported speech**.

Example: He said that he was going to school.



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Basic Rules

Quotation marks or 'inverted commas' are used for direct speech.

Example: 'I have cut my finger!' cried Mrs. Sharma.

Quotation marks are not used for indirect or reported speech.

Example: Mrs. Sharma cried that she had cut her finger.

Question marks and exclamation marks are not used in reported speech.

Example: 'Is it bleeding very much?' Mr. Sharma asked. (direct)

Mr. Sharma asked if it was bleeding very much. (indirect)

The conjunction 'that' is used before the indirect statement.

Example: Aarav said, 'I am driving the car.' (direct)

Aarav said that he was driving the car. (indirect)

Changing Direct Speech into Indirect Speech

Tense Rule	Direct Speech	Indirect Speech
Simple Present to Simple Past	He said, "He is a cricket player."	He said that he was a cricket player.
Present continuous to past continuous	I said, "Priya is going to Pune."	I said that Priya was going to Pune.
Present perfect to past perfect	Azhar said, "It is raining."	Azhar said that it has been raining.
Present perfect continuous to past perfect continuous	Ria said, "Rohan has been at work."	Ria said that Rohan had been at work.
Simple past to past perfect	"My mother arrived on Monday", he told me.	He told me that his mother had arrived on Monday.
Past perfect remains past perfect	He explained, "The bread has gone stale."	He explained that the bread had gone stale.
Past perfect continuous remains past perfect continuous	"We were living in London", Sia told me.	Sia told me that they had been living in London.
Future changes to present conditional	I will finish my report in two days.	He said that he would finish the report in two days.
Future continuous changes to conditional continuous	My helper said, "I will be making the tea sometime."	My helper said that she would be making tea sometime.

When the tense doesn't change

If the reported speech contains a universal fact, scientific truth, the tense of the verb doesn't change.

If the reporting verb is in present tense, the tenses of the direct speech do not change.

If a statement is still relevant, we can choose whether to keep the original tense or change it.

Changing Direct Speech into Indirect Speech

Pronouns of the first person are changed as

- Examples: He said, 'I am bored.' (direct) He said that he was bored. (indirect)
- Mira said, 'We are going to the movies.' (direct) Mira said that they were going to the movies. (indirect)

Pronouns of the second person are changed as

- Examples: He said to her, 'You are beautiful.' (direct) He said to her that she was beautiful. (indirect)
- You must write neatly, the teacher told her pupils. (direct) The teacher advised her pupils that they must write neatly. (indirect)

Pronouns of the third person do not change

- Examples: I said, 'They have gone out.' (direct) I informed that they had gone out. (indirect)
- Leela said, 'These books are theirs.' (direct) Leela said that those books were theirs. (indirect)

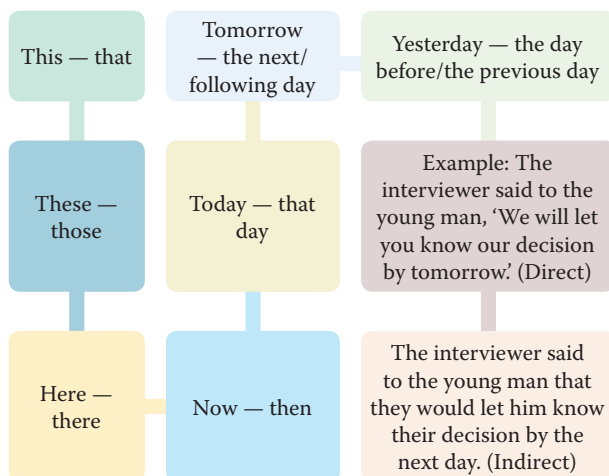
Changes in Modals into Indirect Speech

Rule	Direct speech	Indirect Speech
Can changes into could	She said, 'I can speak English.'	She said she could speak English.
May changes into might	I may invite them to dinner.	She said that she might invite them to dinner.
Must changes into must/had to	I must go to the bank and get some money.	She said that she had to go to the bank and get some money.

Modals like would, should, could, ought to, and might do not change during conversion.

For example: Direct Speech: I should start a job.
Indirect speech: She said that she should start a job.

Words expressing nearness in time or place are generally changed into words expressing distance



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Changes for Imperative Sentences from Direct to Indirect

Understand the mood of the sentence whether it is command or advice or request, etc.

Change the reporting verb into 'requested or advised or commanded or suggested, etc.'

If the reported speech starts from 'please' change that into requested.

E.g.: Father said to his son, "Bring me your result card."
 • Father ordered his son to bring him his result card.

Rules for changing Interrogative Sentences from Direct to Indirect

Comma and inverted commas will be removed.

Conjunction 'that' will not be used in indirect statement; instead we use if or whether wherever necessary.

Interrogative sentence will be changed to assertive sentence.

The reporting verb such as 'said', 'tell', 'told', etc. will be replaced by 'ask', 'asked', 'inquired', etc.

Examples

Paul said, "What time does the bus come?" (direct)

Paul asked what time the bus came. (indirect)

To change from reported speech to direct speech, reverse the rules that have been discussed above.