



Modern Education Society's

NESS WADIA COLLEGE OF COMMERCE

19, Prin. V. K. Joag Path, Pune - 411 001

Ph. : 26167024

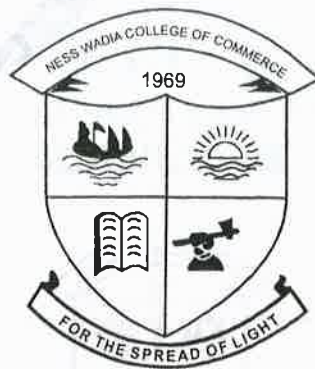
JOURNAL FOR PRACTICAL

Name : SIMRAN RAJPUT

Class : S.Y. B.Com Div. : E Year :

Roll No. : 3179 Exam No. :

Subject : Business Communication



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CERTIFICATE

This is to certify that Shri./Smt. Simran Rajput

of F.Y./S.Y./T.Y. class division E and Roll No. 717 has satisfactorily

completed 6 practicals in the subject Business Communication

as laid down by the University of Pune, for the academic year :

Exam No. : 3179

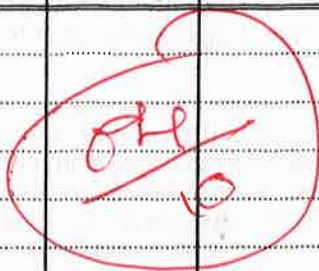
Alicha
17/09/2019
Subject Teacher

Internal Examiner

[Signature]
Principal / Head of the Dept.

[Signature]
External Examiner

CONTENTS

Sr. No.	Title of the Practical	Page No.	Date of submission	Marks out of 10	Remarks	Signature of the Teacher
1.	Non. Verbal Communication	1				<u>Alisha</u> 17/09/2019
2.	Barriers to Communication	10				<u>Alisha</u> 17/09/2019
3.	Visit the Entrepreneurship Fair 2019	19				<u>Alisha</u> 17/09/2019
4.	Impact of Social Media on Business Communication	26				<u>Alisha</u> 17/09/2019
5.	Soft skills and Importance	33				<u>Alisha</u> 17/09/2019
6.	Summary and review of Articles on Business Communication	40				<u>Alisha</u> 17/09/2019

Students should begin each practical as follows :

1. Title of the practical : Non Verbal Communication
2. Dates of submission : 2.1 Scheduled date of submission 2.2 Actual date of submission :
3. Names of the guide / expert / organization visited : Nisha Sah
4. Objective/s of the practical : To understand and study the meaning of non-verbal communication.
 - 4.1 To study and understand the meaning of body language
 - 4.2 To study and explain the various components of body language
 - 4.3 To analyse pictures of facial expression gestures and pictures (take 5 pictures of each & explain effectively).
5. Names of the documents, clipping, charts, etc. attached :

REPORT ON THE INFORMATION COLLECTED

NON - VERBAL COMMUNICATION

Non-verbal communication between people is communication through sending and receiving wordless cues.

It includes the use of visual cues such as body language (kinetics), distance and physical environments, appearance, of voice and of touch. Non-verbal communication represents two-thirds of all communications.

Non-verbal communication can portray a message with both gestures and with the correct body signals or facial expressions.

BODY LANGUAGE

It is a type of non-verbal communication in which physical behaviours, as opposed to words, are used to impress or convey information. It is a subset of non-verbal communication. Such behaviour includes facial expressions, body posture, gestures, eye movement, touch and the use of space. It is also known as kinesics.

① FACIAL EXPRESSION

A facial expression is one or more motions or positions of the muscles beneath the skin of the face. According to one set of controversial theories, these movements convey the emotional state of the individual. The parts that are used here are eyes, eyebrows, nose and mouth.

② GESTURES

A gesture is a movement that you make with a part of your body. It includes the hands, arms, elbows.

③ POSTURE

Posture is the way your position is. The way you arrange your body limits. Posture describes the way you carry yourself. It includes the participation of the entire body.

7 FACIAL EXPRESSION



This face tells us how ecstatic the person is. It is a feeling of overwhelming happiness or joyful excitement. We can deduce this from obvious signs like eyes closed, big smile, all his teeth on display. Maybe he got his big awaited promotion. His head is also pulled back. We can see that he is laughing over something. He seems to be really happy.

Did someone throw her a surprise party? Or maybe her parents came to surprise her with a new car for her. Either way she looks really happy and surprised. Some signs are how her eyebrows are raised and her eyes are wide open. Her mouth is in a 'D' shape where she is smiling and also surprised.





This young lady here seems to be embarrassed about something. Some obvious signs are she's trying to avoid eye contact, has folds on her forehead, her lips are curled but not in a good way and her eyebrows are pointed upwards. Maybe her parents are showing her friends her embarrassing childhood pictures.

Now the most common expression. This man here looks really angry about something. The signs are - squinted eyes, furrowed eyebrows, lines on forehead, nose scrunched up and a snarling mouth. Maybe he lost his job interview as his cat showed up late.



AHHH! Ghost. She has definitely seen a ghost. She is terrified. Some signs are - squinted eyes, mouth wide open - probably screaming at the top of her lungs.

GESTURES

YOU ARE BEAUTIFUL!!

Thumb and index finger in an 'o' shape and the rest three up straight. This gesture means that the person thinks it's beautiful/amazing or it can also be taken as a positive sign.



Elbows on either sides, fingers of both hands spread out and the tips touching near the mouth. He is thinking about something. Maybe he's trying to come up with a new strategy for his company.

Please God let my CA result be positive. Fingers crossed. Most common way of expressing hope, positivity. This means that the person is hoping for something good to happen, something positive.





This is a very common gesture where you use all your fingers. This person here is counting his marks on his savings. Here fingers are used as numerical figures.

This gesture involves joining both your hands palm to palm. In a broader sense it means to plead like the person is begging for something. But in India it has a deeper meaning. In India joining your hands is a sign of respect - Namaste.

A small simple gesture but speaks a thousand words. In India this means that the person is showing his respect towards the other. It talks about his manners, upbringing etc. Also this action is often seen during prayers.



POSTURE



This posture here looks like a pose of a model. Chin high up, tilted face, hands up, legs crossed and back straight.

Definitely a pose she looks really classy and her posture tells us her profession as a model.



This young beautiful girl is dancing. And her posture tells us more about the dance form - it's ballet. We can understand this by seeing her posture. One hand (left) is in a slanting upwards position and her right hand is straight posing out with pointed fingers. Whereas her

right leg is lifted to the side with toe pointing out and she is standing on her left toe.

She is a beautiful ballerina.



Here the lady is in a public gathering. She is very attentive. This can be clearly deduced as her legs are pulled back, back is straight and she is quietly listening and smiling to whatever is being said. She seems to be really attentive, calm and a great listener.

This lady here seems to be in a rush. We can understand that as she is doing two tasks at one time. On one side she is ironing her clothes whereas on the other



side she is making a presentation. Though she is ironing her clothes, all her attention is focused on her laptop and her body is also inclined towards the laptop. She's a very busy person.



The young lady here is cleaning her home. She isn't tired or bored to do the work. Here one hand is up in the air in some kind of a step with her head inclined towards the hand. The other hand is on the vacuum cleaner. This cannot be

a normal posture for cleaning. Here the picture suggests that she is really happy as she is dancing.

* CONCLUSION

From the given practical we have studied about the facial expression, gestures and postures we have also studied non-verbal communication and body language. The data was collected from Google.



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JOURNAL FOR PRACTICAL

Name : Kalpesh. A. Oswal

Class : T.Y.B.com Div. : A Year : 2018-19

Roll No. : 71 Exam No. : 7

Subject : Cost and works accounting
III

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CERTIFICATE

This is to certify that Shri./Smt. Kalpesh. A. Oswal

of **F.Y./S.Y./T.Y.** class division A and Roll No. 71 has satisfactorily

completed 6 practicals in the subject Cost & Accounts Accounting
III

as laid down by the University of Pune, for the academic year :

Exam No. :

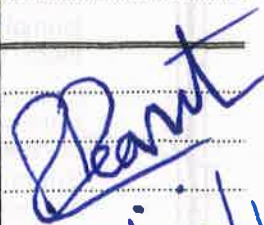

DPant
12/2/19
Subject Teacher

Principal / Head of the Dept.

Internal Examiner

External Examiner

CONTENTS

Sr. No.	Title of the Practical	Page No.	Date of submission	Marks out of 10	Remarks	Signature of the Teacher
1.	Understanding of Preparation of cash budget marginal Costing techniques	1-7	3/10/18			
2.	Study of marginal costing Technique preparation of Cash Budget	8-15	3/10/18			 3/10/18
3.	Study of Production Budget	16-22	3/10/18			
4.	Study of Standard Costing	22-27	12/02/18			
5.	Study of Cost audit Reports	28-35	12/2/18			 12/2/19
6.	Study of Cost accounting Standards	35-48	12/2/18			

Students should begin each practical as follows :

1. Title of the practical : Study of marginal Cost technique
2. Dates of submission : 2.1 Scheduled date of submission 3/10/18 2.2 Actual date of submission :
3. Names of the guide / expert / organization visited :
4. Objective/s of the practical :

- 4.1 To know the practical use of marginal costing
- 4.2 Study of concept of marginal costing
- 4.3 Study of practical application of marginal costing technique

5. Names of the documents, clipping, charts, etc. attached :

Visited : Encure Pharmaceuticals : headquartered in west India, Pune; Hinjewadi

Visit to an industry/production unit where marginal costing techniques.

Encure Pharmaceuticals Ltd was founded in 1983 at

REPORT ON THE INFORMATION COLLECTED

Hinjewadi, Pune. The CEO is Satish Mehta. There are more than 9000 employees.

Emcure Pharmaceuticals

Indian plants

Solid dosage facility at Hinjewadi. In 2006, Emcure received US FDA approval for its solid dosage facility at Hinjewadi, Pune. The plant manufactures solid oral formulation for the international regulated markets. Small volume parenteral facility at Hinjewadi, US, FDA, UK, MRA, approved. Has lyophilization and PCR capability.

Oncology injectable facility at Hinjewadi. Solid orals facility at Jamna / Bhosatti. API facility at Kurkumbh - US FDA approved. Biotech facility at Hinjewadi. R&D centre and upcoming plant at Ahmedabad.

* US plant

The company has a manufacturing facility and R&D centre at East Brunswick, New Jersey, USA.

* Capital markets

Emcure is planning to raise money through an initial public offering for some time now. In 2014, Blackstone sold its stake in Emcure to Gain Capital.

* Recalls

In 2010, Pfizer had to recall three lots of anti-bacterial product from the US market due to presence of Bacillus, Anthracis, Penicillium Chrysogenum, & E. coli in some samples.

Definition

In order to understand marginal costing it has been defined as the ascertainment of marginal cost and the effect on profit of changes in volume or type of output by differentiating between fixed cost and variable cost.

Meaning

marginal costing:-

The amount at any given volume of output which aggregate variable costs are exchanged if the volume of output is increased by one unit, marginal cost can be derived by the sum of prime cost and variable cost overhead.

Marginal cost =

Direct labour + Direct material + Direct expenses
Variable over-heads

* Direct Costing

It is the practice of charging all direct cost to operations, processes or products leaving all product indirect costs to be written off against profit in the period in which they arise.

Facts:-

Marginal costing is not a distinct method of costing like job costing, process costing, operation costing etc but a special technique used for managerial decision making. Marginal costing is used to provide a basis for the interpretation of cost data to measure the profitability of different products, processes and centres in the course of decision making. It can be therefore be used in conjunction with different methods of costing or even with different techniques such as standard costing or budgetary control.

Cost ascertainment

In marginal costing, cost ascertainment is made on the basis of nature of cost. It is given consideration to the behaviour of cost. In other words, the techniques have developed from a particular conception and expression of the nature as well as behaviour of cost and their effects upon the profitability of undertaking.

Decision-making

In the orthodox or total cost method opposed to marginal costing method, the classification of costs is based on functional basis. Under this method the total cost is the sum total of direct material, direct labour, direct expenses, manufacturing overheads, administration etc. This keeps it constant, which is not

So in marginal costing. Hence, the application of marginal costing has been given wide

Different Cost

It may be defined as the increase or decrease in total cost or the change in specific elements of costs that result from any variations in operations.

Increment cost

It is defined as the additional cost of a change in a level or nature of activity. As such for all practical purposes, there is no difference between incremental and conceptual point of view. The differential costs refer to both incremental costs as well as decremental costs.

Contribution

Contribution or contributory margin is the difference between sales value and marginal cost. It can also be defined as the excess of sales revenue over the variable cost.

Key Factor

Key factor or limiting factor is a factor which at a particular time or over a period limits the activities of an undertaking. For eg, the shortage of raw material or labour, or plant capacity, sales capacity, cash available recognition in field of decision

making.

Organization visited :- Emcare Pharmaceuticals Ltd.

I) What do you produce in your production unit?
We have established ourselves as pharmaceutical organization, involved in offering various medicines relating to various diseases such as diabetes, blood pressure, etc.

II) What is the organizational structure of your company manufacturing and marketing of various medicines.

III) What are the software used?
We use basic tally and excel sheets. Also the Auto cad and other PLC controlling software are also used with basic office word and power point.

Q IV) How is concept of marginal costing practically applied?
We only marginal costing in evaluation of profit, profit planning, fixing the selling price, cost control and flexible budget preparation.

Q V) What are the basic assumptions that you made while applying marginal costing?
For cost volume profit analysis we assume the cost to be classified as fixed and variable i.e. the cost variable is valid and the proportional variability of variable cost and volume changes.

Q6) How does BEP help in making business decision
The basic is that any contribution generated after break even point will directly result into profits and profit maximization is main motive. So we take BEP as the base for many decisions related to profit, no loss situation.

Q7) How do you fix a selling price?
We use the technique of marginal costing to assist the management to fix the price in such a way so that the price can cover at least the variable cost.

Q8) What does marginal costing help in cost control?
The classification of cost and its presentation which enable the management to analyse and also to concentrate on the controllable costs.

Q9) What is your profit planning?
The p/v ratio helps in planning the activities in such a way that the profit can be maximized.

Q10) What are the challenges you face in applying marginal costing?
It is actually a standard for evaluation decision, the price set as selling price is also valid for short period.
Conclusion:-

Apart from some negligible limitations, marginal costing helps in decision making and controllable cost. It helps in understanding practicability of marginal costing.