## <u>CLASS - XI</u>

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#1 Ed-Tech Platform

for Bengali Students

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#### <u>SEMESTER – II</u>

### SUBJECT: COMMERCIAL LAW ANDPRELIMINARIES OF AUDITING (CLPA)

Unit	Details	Marks
Unit 1	Sale of Goods Act	15
Unit 2	Cyber Law	05
Unit 3	Different Types of Audits – II	10
Unit 4	Internal Control System	10
	Total	40

#### **Question Paper Typology**

SI. No.	Typology of Questions	Marks	%
1.	Remembering and Understanding (Simple)	12	30
2.	Applying (Average)	20	50
3.	Analysing, Evaluating and Critical thinking	08	20
	Total	40	100

#### Weightage to Questions

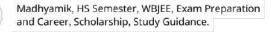
Unit	Details	Marks Allotted	Question Type	Marks per Question	No. of Questions	Total Marks
			SAQ	2	1	
Unit 1	Sale of Goods Act	15	SAQ	3	1	15
			Descriptive	5	2	
Unit 2	Cyber Law	05	SAQ	2	1	05
01111 2			SAQ	3	1	
			SAQ	2	1	
Unit 3	Different Types of Audits – II	10	SAQ	3	1	10
			Descriptive	5	1	
			SAQ	2	1	
Unit 4	Internal Control System	10	SAQ	3	1	10
			Descriptive	5	1	1
	Total	40				40





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## <u>CLASS - XI</u>

#### <u>SEMESTER – II</u>

# SUBJECT: COMMERCIAL LAW ANDPRELIMINARIES OF AUDITING (CLPA) FULL MARKS: 40 CONTACT HOURS: 80 Hours

#### **COURSE CODE: THEORY**

#### PART – A (Commercial Law)

UNIT No.	ΤΟΡΙϹϚ	CONTACT HOURS	MARKS
Unit – 1 SALE OF GOODS ACT	<ul> <li>a) Definitions: Buyer, Seller and Goods – Classification of Goods (existing, future, contingent, ascertained, unascertained) – Sale and Agreement to Sell – Difference between Sale and Agreement to Sell – Essential elements of a contract of sale – Destruction of goods – Hire-purchase agreements – Sale and other contracts</li> <li>b) Conditions and Warranties: Definitions – Implied Conditions – Doctrine of Caveat Emptor – Implied Warranties – Circumstances where condition to be treated as warranty – Liabilities of the seller apart from the contract of sale</li> <li>c) Transfer of Ownership: When does property pass from the seller to the buyer? – Reservation of the right of Disposal – Transfer of ownership – Transfer of title by non-owner</li> </ul>	30 Hours	15 Marks
Unit – 2 CYBER LAW	<ul> <li>a) Introduction: What is Cyber Law? – Need for Cyber Law – History of Cyber Law in India</li> <li>b) Meaning and Definitions: Electronic transactions, E-commerce, E-banking, Electronic Signature, Hacking, Phishing, Malware, Cookies, Spam and Firewall.</li> <li>c) Scope of Cyber Law – Online contracts, E-commerce regulation, Consumer rights – Identity/data/funds theft, Fraud, Forgery, Hacking</li> <li>d) Cyber safety and security – Meaning and steps</li> <li>e) Information Technology Act 2000 – an overview, with emphasis to Section 66A</li> </ul>	10 Hours	5 Marks





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Madhyamik, HS Semester, WBJEE, Exam Preparation and Career, Scholarship, Study Guidance.

### PART – B (Preliminaries of Auditing)

UNIT No.	TOPICS	CONTACT HOURS	MARKS
Unit – 3 DIFFERENT TYPES OF AUDITS – II	<ul> <li>a) On the Basis of Law: Statutory Audit; Non-statutory Audit; Government Audit – Advantages and limitations of each type – Distinction between Statutory Audit and Non-statutory Audit</li> <li>b) On the Basis of Scope of Work: Complete Audit, Partial Audit; Internal Audit – Advantages and limitations of each type – Distinction between Internal Audit and Interim Audit – Difference between Statutory Audit and Internal Audit</li> </ul>	20 Hours	10 Marks
Unit – 4 INTERNAL CONTROL SYSTEM	Internal Control System: Definition, Features, Advantages and Limitations – Internal Checking System: Definition, Objectives, Advantages and Limitations – Duties of an Auditor in respect of Internal Check – Distinction between Internal Control System and Internal Check System – Relevance of Internal Control System in Auditing – Difference between Internal Check and Internal Audit – Internal Check regarding certain transactions: Cash Receipts; Cash Payments	20 Hours	10 Marks
	TOTAL (B)	40 Hours	20

