<u>CLASS - XI</u>

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#1 Ed-Tech Platform

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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

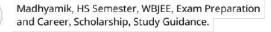
Unit	Details	Marks Allotted	Question Type	Marks per Question	No. of Questions	Total Marks
			SAQ	2	1	
Unit 1	Sale of Goods Act	15	SAQ	3	1	15
			Descriptive	5	2	
Unit 2	Cyber Law	05	SAQ	2	1	05
01111 2			SAQ	3	1	
			SAQ	2	1	
Unit 3	Different Types of Audits – II	10	SAQ	3	1	10
			Descriptive	5	1	
			SAQ	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	 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 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 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 	30 Hours	15 Marks
Unit – 2 CYBER LAW	 a) Introduction: What is Cyber Law? – Need for Cyber Law – History of Cyber Law in India b) Meaning and Definitions: Electronic transactions, E-commerce, E-banking, Electronic Signature, Hacking, Phishing, Malware, Cookies, Spam and Firewall. c) Scope of Cyber Law – Online contracts, E-commerce regulation, Consumer rights – Identity/data/funds theft, Fraud, Forgery, Hacking d) Cyber safety and security – Meaning and steps e) Information Technology Act 2000 – an overview, with emphasis to Section 66A 	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	 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 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 	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

