

## Prof Moumita Dey

### Business Regulatory Framework Part I Hons + Genl [ Paper C12G]

Sl No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>The Sale of Goods Act, 1930</b> <b>Introduction:</b> definition; goods and their classification; sale and a agreement to sell; essential elements of contract of sale; sale distinguished from hire purchase and instalment sale <b>Conditions and Warranties:</b> distinction between condition and warranty; implied conditions and warranties <b>Doctrine of Caveat Emptor and its exceptions</b> <b>Transfer of Ownership:</b> passing of property from the seller to the buyer <b>Transfer of Title by Non-owners:</b> unpaid seller and his rights	I	12	Aug - Dec
2	<b>Consumer Protection Act, 1986</b> <i>Introduction:</i> objective of the Act, definitions of complaint, consumer; consumer dispute, goods, services, etc. <i>Objectives of Central Council and State Council</i> <i>Consumer Dispute Redressal Agencies:</i> composition and jurisdiction of district forum, State Commission and National Commission <i>Manner of Lodging a Complaint:</i> procedure of complaint; findings of District Forum, Appeal	I	6	Jan - Feb

### Indian Financial System Part III Hons [ Paper A33A]

Sl No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Financial System</b> Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. The structure of Indian Financial System	I	5	Aug - Sept
2	<b>Money and Indian Banking System</b> Functions; Alternative measures to money supply in India – Their different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; High powered money – meaning and uses – Concept of Money Multiplier. The Reserve Bank of India: Functions; Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.	I	15	Sept - Dec

### Auditing Part II Hons [ Paper C21A]

Sl No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Auditing Procedures and Techniques</b> <ul style="list-style-type: none"><li>• Auditing Engagement-Audit Planning-Audit Programme.</li><li>• Documentation-Audit Working Papers, Ownership and Custody of Working Papers-Audit File( Permanent, Current) – Audit note Book- Audit Memorandum.</li><li>• Audit Evidence-Concept, Need, Procedure to obtain Audit Evidence, Sources and Reliability, Methods.</li><li>• Preparation Before Commencement of a New Audit.</li></ul>	I	10	Aug - Oct
2	<b>Audit Sampling and Analytical Procedure</b> <ul style="list-style-type: none"><li>• Concept, Need, and Types of Sampling- Sampling Risk-Stages in Audit</li><li>• Sampling.</li></ul>	I	8	Oct - Nov

	<ul style="list-style-type: none"> <li>• Test Checking-Auditing in Depth and Cut-Off checking.</li> <li>• Analytical Procedure- Nature and Application of Analytical Procedure- Tools and Techniques of Analytical Procedure- Extent of Reliance on Analytical Procedure- Use of analytical procedure for Substantive Testing.</li> </ul>			
3	<b>Audit (Vouching and Verification) of Different Items</b> <ul style="list-style-type: none"> <li>• Vouching- Meaning, Objectives-Vouching of Different Items (Receipts and Payments Related).</li> <li>• Verification – Concept, Objectives – Audit of Share Capital, Loans(Secured and Unsecured), Fixed assets (Building, Plant and Machinery, Loans and Advances, Investment, Goodwill, Copy Right, Patent Right Inventories, Debtors), Creditors, Subsequent Events, Preliminary Expenditures , Directors’ Remuneration etc.</li> </ul>	I	10	Dec - Feb

Auditing  
Part II Genl [ Paper C24G]

SI No	Topics Name	Module	No of Lecture	Period [ Month]
1	<b>Auditing Procedure and Techniques</b> <ul style="list-style-type: none"> <li>• Auditing Engagement-Audit Planning-Audit Programme.</li> <li>• Documentation-Audit Working Papers, Ownership and Custody of Working Papers- Audit File( Permanent, Current) – Audit note Book- Audit Memorandum.</li> <li>• Audit Evidence-Concept, Need, Procedure to obtain Audit Evidence, Sources and Reliability, Methods.</li> <li>• Preparation Before Commencement of a New Audit.</li> </ul>	I	10	Aug - Oct
2	<b>Audit Sampling and Analytical Procedure</b> <ul style="list-style-type: none"> <li>• Concept, Need, and Types of Sampling- Sampling Risk-Stages in Audit Sampling.</li> <li>• Test Checking-Auditing in Depth and Cut-Off checking.</li> <li>• Analytical Procedure- Nature and Application of Analytical Procedure- Tools and Techniques of Analytical Procedure- Extent of Reliance on Analytical Procedure- Use of analytical procedure for Substantive Testing.</li> </ul>	I	8	Oct - Nov
3	<b>Audit (Vouching and Verification) of Different Items</b> <ul style="list-style-type: none"> <li>• Vouching- Meaning, Objectives-Vouching of Different Items (Receipts and Payments Related).</li> <li>• Verification – Concept, Objectives – Audit of Share Capital, Loans(Secured and Unsecured), Fixed assets (Building, Plant and Machinery, Loans and Advances, Investment, Goodwill, Copy Right, Patent Right Inventories, Debtors), Creditors,Preliminary Expenditures , etc.</li> </ul>	I	10	Dec - Feb