

ST. JOSEPH'S COLLEGE OF LAW
#18, Residency Road, Bengaluru – 560025
Midterm Examinations – Nov 2025

Subject: Principles and Practice of Accounting

Class: II B.COM LLB

Max Marks: 10

Times: 1 Hr

Instructions:

1. Answer **any one** essay type questions from Part A and **any one** short note questions from Part B.
2. Essay type question carries 7 marks and the short note question carries 3 marks.

PART A

7 x 1 = 07

1. Discuss in detail secondary objectives of auditing.

Or

2. Explain internal check procedure of credit sales.

PART B

3 x 1 = 03

3. Write the contents of audit working papers.

Or

4. What are the differences between internal check and internal audit?