



**NATIONAL OPEN UNIVERSITY OF NIGERIA**

**University Village, Nnamdi Azikiwe Expressway, Plot 91, Cadastral Zone, Jabi, Abuja**  
**Faculty of Agricultural Sciences, Dept. of Agricultural Economics and Extension,**  
**PoP Examination Questions, September 2020\_1**

**Course Title: Internal Control in Hospitality Management**

**Course Code: HCM 436**

**Credit Unit: 2 Units**

**Total Score: 70 Marks**

**Time Allowed: 2 Hours**

**INSTRUCTION: Answer compulsory question 1 (25 marks) and any other 3 questions (15 marks each).**

1. a) Outline what external auditor should be concerned with in making his assessment and the effectiveness of the internal audit department (4 marks)  
b) Discuss the differences between Internal Auditor and Statutory Auditor (8 marks)  
c) State the merits demerits of standard audit programmes (7 marks)  
d) List out the Techniques of Flow charting (6 marks)
2. a) Discuss Internal Audit report (9 marks)  
b) List out the functions that the internal audit perform (6 marks)
3. a) List out the Advantages of Internal Control Evaluation Questionnaire (ICEQ) over Internal Control Questionnaire (ICQ)  
b) List out information of continuous importance to the organization the permanent working paper contains
4. Discuss Control Objectives and Detailed Controls in Various Areas of Business with respect to the following:  
a) Cash Receipt by Post (7 marks)  
b) Plant and Machinery (8 marks)
5. a) Discuss the features of similarities between Internal Auditor and External Auditor (10 marks)  
b) List out the factors to be considered in Evaluating Internal Audit Function (5 marks)
6. a) Give an outline of Accounting Personnel and Front Office Functions (8 marks)  
b) Give an outline of Some Guidelines for Cashiers (7 marks)