



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, 2021 Academic Session⁽²⁰²¹⁾

Course Title: INTERNAL CONTROL IN HOSPITALITY ADMINISTRATION

Course Code: HCM 436

Credit Unit: 2 Units

Total Score: 70 Marks

Time Allowed: 2 Hrs

INSTRUCTION: Answer 3 Question Only

- 1a. Give five functions of revenue centers and financial reports. **5marks**
- 1b. What are the four things to be considered when administering guest check. **4marks**
- 1c. List five basic internal control procedures for beverage sales. **5marks**
- 1d. Explain in detail the two types of guests sent by the airlines. **5marks**
- 1e. Mention five ways to protect hotel funds. **5marks**

- 2a. Provide five factors that justify that management is unquestionably in charge of internal control system. **5marks**
- 2b. Explain the two (2) categories of internal control. **5marks**

- 2c. List five process of internal control. **5marks**
- 2d. Explain five detailed control of salaries and wages. **8marks**

- 3a. Mention the methods of establishing control activities. **4marks**
- 3b. Mention six examples of control activities. **6marks**
- 3c. List the various responsibilities often assigned to internal audit. **5marks**
- 3d. What are the things external auditor should be concerned with in making his assessment and the effectiveness of the internal audit department. **5marks**
- 3e. List three examples of internal control evaluation questionnaire (ICEQ) on salaries. **3marks**

- 4a. List five examples of internal control evaluation questionnaire (ICEQ) on purchases. **5mks**
- 4b. Explain four features of a good working paper. **6marks**
- 4c. List the contents of permanent working papers. **7marks**
- 4d. Explain five ways by which Internal Auditor can be assisted. **5marks**

