



NATIONAL OPEN UNIVERSITY OF NIGERIA
University Village, NnamdiAzikiwe Expressway, Plot 91, Cadastral Zone, Jabi, Abuja
Faculty of Agricultural Sciences, Dept. of Agricultural Economics and Extension,
*PoP Examination Questions, 2021 Academic Session*¹²³⁴⁵

Course Title: INTERNAL CONTROL IN HOSPITALITY INDUSTRY

Course Code: HCM436

Credit Unit: 2 Units

Total Score: 70 Marks

Time Allowed: 2 Hrs

INSTRUCTION: Answer 3 questions.

- 1a. Mention five areas where Internal auditors operate. **5marks**
- 1b. What are the steps in preparation of an ICQ (internal control questionnaire). **3marks**
- 1c. Explain five things in designing an ICQ.
- 1d. Highlight seven advantages of ICQ. **6 marks**

TOTAL = 24 MARKS

- 2a. Highlight four disadvantages of ICQ. **4marks**
- 2b. Discuss the principles that should be followed when preparing a flow chart for effective communication. **10 marks**
- 2c. Mention five advantages of Internal Control Evaluation Questionnaire (ICEQ) over Internal Control Questionnaire (ICQ). **10 marks**

Total = 23 marks

- 3a. Discuss two differences between Internal Control Questionnaire and Internal Control Evaluation Questionnaire. **5marks**
- 3b. What are the merits of using standard audit programmes? **10 marks**
- 3c. What are the demerits of using standard audit programmes? **8 marks**

Total 23 marks

- 4a. Mention seven detailed control of plant and machinery. **7marks**
- b. Mention five detailed control of taxation. **10 marks**
- c. Mention six control objectives of bank overdraft. **6marks**

Total = 23 marks