



**NATIONAL OPEN UNIVERSITY OF NIGERIA
FACULTY OF AGRICULTURAL SCIENCES
SECOND SEMESTER EXAMINATION
JANUARY/FEBRUARY, 2018**

COURSE CODE: HCM 436

CREDIT UNIT: 2

COURSE TITLE: INTERNAL CONTROL IN HOSPITALITY ADMIN

TIME ALLOWED: 2HRS

Instructions: 1. Attempt question number one (1) and any other three (3) questions.

**2. Question number 1 carries 25 marks, while the other questions carry
15 marks each.**

3. Present all your points in a coherent and orderly manner.

QUESTION ONE

- A. Define the term "Internal Control" 5mks
- B. Mention five (5) essential elements of internal audit 5mks
- C. List and discuss five (5) features of internal control system. 15mks

QUESTION TWO

State and explain:

- i. Seven (7) ways of ensuring staff feedback. 7mks
- ii. Eight (8) controls that should be considered in account receivables. 8mks

QUESTION THREE

- A. What are the three (3) components of internal control? 3mks
- B. Outline eight (8) contents of permanent working paper. 8mks.
- C. List four (4) limitations of internal control. 4mks

QUESTION FOUR

A.Outline four (4) advantages and four (4) disadvantages of internal control questionnaire 8mks

B.Itemize seven (7) information that can be found on the current working paper.7mks

QUESTION FIVE

A.Identify the acronym for the types of internal control.1mk

B,Enumerate five (5) objectives of the internal audit function.5mks

C.In nine (9) points,outline the detailed controls of petty cash in hotel management.9mks

QUESTION SIX

A. Analyse

:i. the six (6) steps to be considered when putting in place, employees enumeration.6mks

ii.Five (5) factors to consider in evaluating internal audit functions.5mks

B. Suggest four (4) things that the internal auditor should focus on for effectiveness in his assessment of the internal audit.4mks