



NATIONAL OPEN UNIVERSITY OF NIGERIA
PLOT 91, CADASTRAL ZONE, NNAMDI AZIKIWE EXPRESS WAY JABI, ABUJA
FACULTY OF SOCIAL SCIENCES
DEPARTMENT OF CRIMINOLOGY AND SECURITY STUDIES
2024 1 EXAMINATION

COURSE TITLE: CONTEMPORARY ISSUES IN CRIMINOLOGY AND SECURITY STUDIES

COURSE CODE: CSS 411

CREDIT UNITS: 3

TIME ALLOWED: 2 HOURS

INSTRUCTIONS: Answer any 4 questions. All questions carry equal marks.

1. List and explain on the mental elements of why crime is committed. **17.5 marks**
2. What are the major advantages of experimental research to a criminologist? **17.5 marks**
3. Many people believe that deviants are not like "us" that "they" behave differently. How are deviants different from norm in the society? **17.5 marks**
4. Define gender according to Calhoun et al (1994: 269). List three gender concepts and elaborate on it. **17.5 marks**
5. State some of the advantages of adopting house arrest as a community based correction mechanism. **17.5 marks**

3. During the year, an investment that had cost N8,000,000 some years earlier was sold for N13,000,000
4. Dividend paid in the year amounted to N26,000,000

Required:

Prepare statement of cash flows of Otasowie Plc for the period ended 31st December 2019. Using indirect method of IAS 7. **(Total = 25 marks)**

QUESTION TWO

- a. State and explain briefly two examples of source document **(12marks)**
 - b. Write short note of the "Double-Entry book keeping principle" **(3 marks)**
- (Total = 15marks)**

QUESTION THREE

- a. Explain the following terms
 - i. Cost objects **(3marks)**
 - ii. Cost units **(2mark)**
 - iii. Prime cost **(2 marks)**
 - iv. Cost centre **(2marks)**
 - v. Cost apportionment **(2marks)**
 - vi. Overhead Absorption **(2marks)**
 - vii. Cost Allocation **(2marks)**
- (15 marks)**

QUESTION FOUR

- a. Define the term auditing **(5 marks)**
 - b. State the primary and secondary objectives of auditing **(10 marks)**
- (Total = 15marks)**

QUESTION FIVE

- a. Explain the term 'Expectation Gap' in auditing **(10marks)**
 - b. State the major phases of an audit **(5marks)**
- Total = (15marks)**