



NATIONAL OPEN UNIVERSITY OF NIGERIA
University Village, Nnamdi Azikiwe Expressway, Plot 91, Cadastral Zone, Jabi, Abuja
Dept. of Agricultural Economics and Extension, Faculty of Agricultural Sciences,
2025_2 EXAMINATIONS.

Course Code: **HCM 436**

Course Title: **Internal Controls in Hospitality Administration**

Credit Unit: **2 Units**

Total Score: **70 Marks**

Time Allowed: **2hours**

INSTRUCTION: Answer compulsory question 1 (30 marks) and any other 2 questions (20 marks each)

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| 1a. Define internal control. | 3 marks |
| 1b. Mention the three (3) revenues categories in hospitality business | 3 marks |
| 1c. Describe any five (5) features of internal control system | 10 marks |
| 1d. Outline three (3) differences between internal auditor and statutory auditor | 6 marks |
| 1e. Mention and explain any four (4) importance of internal control system | 8 marks |
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| 2a. Give any six (6) factors which influence the control environment in hospitality administration | 6 marks |
| 2b. Highlight any four (4) major objectives of internal control. | 4 marks |
| 2c. What is supervisory controls? | 4 marks |
| 2d. Mention any six (6) responsibilities of accounting department in the hospitality business | 6 marks |
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| 3a. Mention any six (6) examples of control activities | 6 marks |
| 3b. Write short notes on internal audit | 4 marks |
| 3c. Describe any two (2) limitations of internal control system | 4 marks |
| 3d. What is internal check? Mention its three (3) components | 6 marks |
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| 4a. What are the factors determining internal control system? list any four | 4 marks |
| 4b. Write a short note on flow chart | 5 marks |
| 4c. What is information system? | 3 marks |
| 4d. Outline any eight (8) contents of permanent working papers | 8 marks |