



**NATIONAL OPEN UNIVERSITY OF NIGERIA
14-16 AHMADU BELLO WAY, VICTORIA ISLAND, LAGOS
SCHOOL OF MANAGEMENT SCIENCES
JANUARY/FEBRUARY 2013 EXAMINATION**

**COURSE CODE: HCM 436 CREDIT UNITS: 2
COURSE TITLE: INTERNAL CONTROL IN HOSPITALITY**

ADMINISTRATION

TIME ALLOWED: 2hrs

INSTRUCTIONS: 1. Attempt question number one (1) and any other two (2).

**carries 30 marks
carry 20 marks each.**

2. Question number 1 is compulsory and while the other 2 questions

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

QUESTION 1

- A. In 5 points define internal control 5 Marks**
- B. In 5 points, state the 5 components of control by management 5Marks**
- C. Explain the meaning of the acronym "PAPAMOSS" 8Marks**
- D. Discuss the importance of internal control 12Marks**

QUESTION 2

- A. The features of internal control will depend on 5 factors, Explain 5Marks**
- B. Describe 6 features of internal control 12 Marks**
- C. What do you understand by the term "internal check"? 3Marks**

QUESTION 3

- A. Define internal audit? 5Marks**
- B. State 5 functions of internal audit 5Marks**
- C. Identify the 5 broad areas that internal auditors operate in. 5Marks**
- D. Suggest 5 examples of internal control questionnaire on purchases 5Marks**

QUESTION 4

- A. Highlight 5 techniques to follow when preparing a flow chart for effective communication 5Marks**
- B. Describe 5 advantages of Internal Control Evaluation Questionnaire (ICEQ) over Internal Control Questionnaire (ICQ) 5Marks**
- C. Identify at least 10 contents of audit permanent working papers 10 Marks**

QUESTION 5

Discuss 5 factors to be considered in evaluating internal audit functions 20Marks

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