



**NATIONAL OPEN UNIVERSITY OF NIGERIA**  
**91, CADASTRAL ZONE, UNIVERSITY VILLAGE, JABI, ABUJA**  
**FACULTY OF MANAGEMENT SCIENCES**  
**JUNE/JULY 2017 EXAMINATION**

**Course Code: COP 414**

**Course Unit: 2**

**Course Title: Cooperative auditing**

**Time Allowed: 2 hours**

**Instruction:**

**Question one is compulsory and any 2 questions of your choice. Each question carries marks. Present your answer legibly and logically using relevant examples.**

**QUESTION1 .**

- a. Enumerate the primary and other secondary objectives of an audit?
- b. what are the duties of cooperative auditors
- c. mention the audit work programme serves as a guide to audit staff members during the course of the audit?

**30MARKS**

**QUESTION 2.**

- a. what are the qualities of an auditor
- b. list and explain the audit work programmes suitable for various sizes

**20MARKS**

**QUESTION 3.**

- a.** LIST and explain briefly the special features of cooperative audit?
- b** what are the factors considered in developing overall audit plan?

**20MARKS**

**QUESTION 4.**

- a. Enumerate the main features of cooperative audit?
- b. highlights the purpose of cooperative Audit?

**20MARKS**

**QUESTION 5.**

- a. Discuss the legal requirement to the auditor?
- b.** differentiate between Merits and demerits of Audit?

**20MARKS**