

**TUTOR MARKED ASSIGNMENT (2023)  
Record to Report (R2R)****Maximum Marks: 100****Weight age: 30%****Course Code: BPOI – 005/ 105****January 2023 session/ July 2023 session****Note:** This assignment covers all of **Course 5. All questions are compulsory.**  
Marks assigned to the questions have been shown in the bracket.**Q1. Fill in the blanks: (1x5=5)**

- i. Financial Accounting is the basis of -----.
- ii. The control account balance is the ----- balance.
- iii. A Bank Reconciliation Statement is prepared by -----
- iv. Under ----- method, the Book value is multiplied by a fixed rate of depreciation.
- v. ----- is a detailed plan of the cash inflows and cash outflows formulated at a specific level of activity.

**Q2. True or False: (1x5=5)**

- i. Setting up a reliable financial accounting team is a time consuming activity.
- ii. Bank charges are credited to customers account in the bank's ledger.
- iii. FAR only records FA that is under the direct control of the company.
- iv. Budget should be regarded as a master but not as a servant
- v. A large balance of cash in hand should be kept by a firm to meet all contingencies.

**Q3. Write short notes on: (In about 200 -250 words) (10x3=30)**

- i. Users of Reporting
- ii. Kinds of Error in R2R
- iii. Technologies used in Record to Report Process

**Q4. Differentiate between: (10x2=20)**

- i. Receipts & Disbursement methods and Adjusted Net Income Method
- ii. Straight Line Method and Declining Balance Method

**Q5. "Efficient Cash Management will aim at maximizing the cash inflows and slowing cash outflows"  
Discuss (20)****Q6. What is revaluation of fixed assets? Discuss the various methods to revalue fixed asset. (20)****Last Date for Submission of Assignment (or as and when notified by the University)****For June TEE Exam  
For December TEE Exam****31<sup>st</sup> March  
30<sup>th</sup> September**