

**TUTOR MARKED ASSIGNMENT (2024)**  
**Record to Report (R2R)**

**Maximum Marks: 100**  
**Weight age: 30%**

**Course Code: BPOI- 005/ 105**  
**January 2024/ July 2024**

**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. The Sarbanes-Oxley Act (SOX) was enacted in -----
- ii. Intercompany accounting involves proper allocation of Revenues, Expenses and -----
- iii. Interest on overdraft is adjusted -----
- iv. ----- is the estimated value of the asset at the end of its useful life.
- v. The ability of a firm to generate cash both from within and outside to meet its cash requirements is referred as -----

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

- i. Sale of investment is the generic sub-element of cash inflows
- ii. One of the techniques of preparing a 'Cash Budget' is Balance Sheet method
- iii. Cash Turnover is calculated as 12 months / Cash cycle in number of days
- iv. The Operating cycle model was developed by William J. Baumol
- v. Measure of performance is referred as Metrics.

**Q3. Answer the following: (In about 200 -250 words) (10x3=30)**

- i. Discuss the Term Cash Budget? Discuss various Methods of Preparing Cash Budget?
- ii. What is meant by Depreciation in Accounting? Explain the difference Methods of Depreciation?
- iii. Explain the Miller and Orr Model of Cash Management?

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

- i. Straight line and Reducing balance Method
- ii. Debtors Reconciliation & Creditors Reconciliation

**Q5. What is the need for preparing Bank Reconciliation Statement? Explain any five Reasons Of disagreement between balances shown by the cash book and the pass book. (5+15=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**