

**DIPLOMA IN BUSINESS PROCESS
OUTSOURCING - FINANCE AND
ACCOUNTING (DBPOFA)**

**Term-End Examination 00342
December, 2012**

BPOI-005 : RECORD TO REPORT (R2R)

Time : 3 hours

Maximum Marks : 100

Note : Attempt all three sections.

SECTION - A

All questions in this section are compulsory. **5x1=5**

1. State whether the following statements are **true** or **false** :
- (a) The R2R function is the main criteria for creditors to take decisions about extending credit to firms.
 - (b) FAR (Fixed Asset Register) is a log that helps a company keeps track of cost, depreciation etc.
 - (c) The bank charges are credited to customer's account in the bank's Ledger.
 - (d) Salvage value is the estimated value of the asset at the start of its useful life.
 - (e) Accuracy gets highlighted while performing quality checks (QC) or audits on an activity process.

2. Fill in the blanks :

5x1=5

- (a) _____ purchase is the acquisition of several transactions in one transaction.
- (b) _____ entries are those entries which are generated by the system directly.
- (c) Cash flow forecasting involves forecasting both _____ and _____.
- (d) Miller-Orr Model is suitable in those circumstances when the demand for cash is _____.
- (e) SAP stands for _____ , _____ and _____.

SECTION - B

3. Attempt **any three** questions : 3x5=15

- (a) Explain the term "R2R" with its sub process as an outsourcing process.
- (b) Explain the different technology used in R2R process.
- (c) Discuss the various components of bank reconciliation report.
- (d) Explain concept of Amortization, Depreciation and Depletion.
- (e) Explain the difference between budgeting and forecasting.

4. Answer **any three** questions : 3x5=15

- (a) How does the accounting cycle work in any large organization ? With many different units in different countries.
- (b) Explain in detail the various factors determining cash flow.
- (c) Prepare a bank reconciliation statement from the following informations on Sept. 30, 2009. The cash book of SL & Co showed a bank balance of 40,000. A comparison of the cash book with the pass book, revealed the following :
 - (i) Cheque deposited but not collected by Sept. 30, 2009 Rs. 25,000.
 - (ii) Interest on investment in pass book only Rs. 3,000.

- (iii) Cheques for total amount as Rs. 75,000 were issued during month of Sept. of these, cheques for Rs. 60,000 only were presented for payment by end of the month.
 - (iv) The bank has made a direct payment of Rs. 2000 towards insurance premium that has not yet been recorded in cash book.
 - (v) Customer has made direct deposit of Rs. 6000 in bank a/c and having no corresponding entry for this in cash book.
 - (vi) Bank charges appearing only Rs. 250/-.
 - (vii) A debit of Rs. 4000 for dishonoured cheques.
 - (viii) A cheque of Rs. 5000 deposited in bank.
- (d) Diagrammatically explain the term period closing in R2R process.

SECTION - C

(Answer any four question)

4x15=60

5. Explain the different methods to calculate depreciation with suitable examples.
 6. Discuss in detail the reasons for revaluation of fixed assets and different methods to revalue fixed assets.
 7. Explain the different stages in R2R process.
 8. Explain the process of statutory reporting in a BPO industry.
 9. Explain the term "Cash Budget". What are its elements? Discuss the methods to prepare Cash Budget.
-