

00772

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

**Term-End Examination**

**December, 2016**

**BPOI-005 : RECORD TO REPORT (R2R)**

*Time : 3 hours*

*Maximum Marks : 100*

*Note : Attempt all three sections.*

**SECTION - A**

1. State whether the following statements are True or False : 5x1=5
- (a) Reconciliation is a part of Record to Report process.
  - (b) R2R process is carried out in four stages.
  - (c) Debtor's reconciliation is also known as Accounts Receivables Reconciliation.
  - (d) Bank float refers to the time taken by bank in collecting cheques.
  - (e) Salvage value is the estimated value of the asset at the end of its useful life.

2. Fill in the blanks :

5x1=5

- (a) \_\_\_\_\_ is responsible for preparation and execution of sales budget.
- (b) Financial Accounting is the basis of \_\_\_\_\_.
- (c) Availability of \_\_\_\_\_ is important for outsourcing.
- (d) \_\_\_\_\_ is an important control point in case of reconciliations.
- (e) Reporting for shareholders and lenders comes under \_\_\_\_\_.

### SECTION - B

3. Attempt any three questions :

3x5=15

- (a) Explain "Reconciliation as a process".
- (b) Explain the causes of Depreciation.
- (c) Give two examples for each :
  - (i) Accuracy errors
  - (ii) Timeliness errors
- (d) Explain the Reporting process with help of flow diagram in BPO Industry.
- (e) How R2R function outsourcing is beneficial for India ?

4. Attempt any three questions : 3x5=15
- (a) State the factors determine the amount of depreciation.
  - (b) Briefly explain the reasons for revaluation of Fixed Assets.
  - (c) Discuss the advantages of a reconciliation statement.
  - (d) Briefly discuss the guidelines for inter-company reconciliation.
  - (e) Briefly explain the types of reversal entries.

### SECTION - C

(Attempt any four questions) 4x15=60

- 5. Provide an example of an entry impacting the Profit and Loss A/c and Balance Sheet.
- 6. Define Reconciliation and explain reconciliation as a process.
- 7. Discuss various methods of revaluation. Why is it necessary to revalue Fixed Assets ?
- 8. What do you understand by Cash Management ? How it can be undertaken in BPO Industry ?
- 9. Explain the techniques of Cash flow forecasting. How does it help managers to perform their responsibilities effectively ?