

No. of Printed Pages : 4 **BPOI-005/BPOI-105**

**DIPLOMA IN BUSINESS PROCESS
OUTSOURCING–FINANCE AND**

ACCOUNTING (DBPOFA)

Term-End Examination

December, 2021

BPOI-005/BPOI-105 : RECORD TO REPORT (R2R)

Time : 3 Hours

Maximum Marks : 100

Note : (i) Section A : All questions are compulsory.

(ii) Section B : Attempt both questions.

(iii) Section C : Attempt any four questions.

Section—A

1. State whether the following statements are True or False : 1 each
- (a) Assets that are not freely/easily converted into cash are known as Fixed Assets.

- (b) Setting up a reliable financial accounting team is a time consuming activity.
- (c) General Ledger Balance of F-A is reported in Balance Sheet.
- (d) The terms depreciation, depletion and amortization refer to one and the same.
- (e) A large balance of cash in hand should be kept by a firm to meet all contingencies.

2. Fill in the blanks : 1 each

- (a) is the most liquid asset a business owns.
- (b) Reporting for shareholders and lenders come under
- (c) Sales return is an example of reconciliation item.
- (d) is a plan for cash inflows and cash outflows formulated at a specified level of activity.
- (e) In order to control overspending, all purchases must be within

P. T. O.

Section—B

3. Attempt any *three* of the following questions :
5 each
- (a) What are the causes of depreciation ?
 - (b) Draw a diagram of cash cycle.
 - (c) Explain the meaning of reporting.
 - (d) Give reasons as to why R2R is outsourced.
 - (e) What is appraisal method of revolution of Fixed Assets ?
4. Attempt any *three* of the following questions :
5 each
- (a) Define reconciliation in general and accounting context.
 - (b) Diagrammatically show the circular flow of cash.
 - (c) Differentiate between budgeting and forecasting.
 - (d) Differentiate between speculative motive and precautionary motive of holding cash.
 - (e) What are the *three* categories of errors in R2R ?

Section—C

5. Elaborate on the various types of users of financial reporting. What are the steps of reporting in BPO industry ? 15
6. What are the various methods of accelerating cash inflow and slowing down cash outflow ? Elaborate. 15
7. What is R2R process ? Show a step by step diagrammatical representation of R2R process. 15
8. Explain the various methods of depreciation with examples. 15
9. Briefly explain the cash management models. 15