

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

Term-End Examination

December, 2022

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

Time : 3 hours

Maximum Marks : 100

Note :

*Section A – All questions are **compulsory**.*

Section B – Attempt both questions.

*Section C – Attempt any **four** questions.*

SECTION A

1. State whether the following statements are *True* or *False* : *5×1=5*
- (a) Bank float refers to the time taken by the bank in collecting cheques.
 - (b) Soft close is an important control point in case of reconciliation.
 - (c) On the purchase of fixed assets, invoice must be mapped to budgets.

- (d) Credit Rating Agencies are very important users of the company's financial reports.
- (e) As per AS-10, fixed assets that have been retired from active use and held for disposal should be stated in balance sheet at Net Book Value.

2. Fill in the blanks :

5×1=5

- (a) Financial decisions are based on _____ .
- (b) Sales return is an example of _____ reconciliation item.
- (c) Cheque issued to customers but not presented for payment is difference due to _____ .
- (d) _____ is a detailed plan of the cash inflows and outflows for a period of time.
- (e) Miller-Orr Model is suitable in those circumstances when the demand for cash _____ .

SECTION B

3. Attempt any **three** of the following questions : $3 \times 5 = 15$
- (a) What are the various types of entries that are used to record transactions ?
 - (b) What is the technology used in Record to Report process ?
 - (c) What is a Bank Reconciliation Statement ?
 - (d) What are the reasons for the revaluation of a fixed asset ?
 - (e) How is Amortization different from Depletion ?
4. Attempt any **three** of the following questions : $3 \times 5 = 15$
- (a) Explain the difference between Forecast v/s Budget.
 - (b) What are the methods that can be used for accelerating cash inflows ?
 - (c) What is a Cash Budget ? How can it be prepared ?
 - (d) What are the specific metrics for R2R ?
 - (e) What do you understand by reporting ? Discuss.

SECTION C

5. Explain the three broad categories of reporting in BPO industry. Give examples to explain your answer. *15*

 6. How is Miller-Orr Model different from Baumol model ? How can one determine the upper limit, point of return and the average cash level under the Miller-Orr Model ? Discuss. *15*

 7. Explain the different techniques of Cash Flow Forecasting. What are the critical variables involved in Cash Flow Forecasting ? Discuss. *15*

 8. Discuss the methods of accounting for costs of various types of fixed assets. *15*

 9. Why are Bank Reconciliation Statements prepared ? Explain the reasons of disagreement between the balances shown by cash book and the pass book. *15*
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