

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

**DIPLOMA IN BUSINESS PROCESS
OUTSOURCING-FINANCE AND
ACCOUNTING (DBPOFA)
Term-End Examination
December, 2023**

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

Time : 3 Hours

Maximum Marks : 100

Note : Attempt all the *three* Sections.

Section—A

1. State whether True or False : 1 each
 - (a) Management Accounting acts as an important source of information for stakeholders.
 - (b) FAR only records FA that is under the direct control of the company.
 - (c) Bank charges are credited to customer's account in the bank's ledger.

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- (d) Livestock is included in the classification of Fixed Asset.
- (e) Salvage value is the reduction in the value of an asset due to usage.
2. Fill in the blanks : 1 each
- (a) is a historical depreciation method that results in a more accelerated write off than straight line.
- (b) A Bank Reconciliation Statement is prepared by
- (c) The control account balance is the balance.
- (d) Sales return is an example of reconciliation item.
- (e) is the plan for cash inflows and cash outflows formulated at a specific level of activity.

Section—B

3. Attempt any *three* questions : 5 each
- (a) What is a cash budget and how is it different from fixed budget ?

- (b) What are the activities in the Fixed Asset Accounting ?
- (c) What is debtors and creditors reconciliation ?
- (d) Why is cash book adjusted after reconciliation ?
- (e) What is Amortization *vs.* Depletion ?
4. Attempt any *three* questions : 5 each
- (a) What is cash flow forecasting ?
- (b) What are the elements of cash inflows and cash outflows ?
- (c) What is Cash Cycle ?
- (d) Explain lock box system.
- (e) Explain soft clause.

Section—C

Note : Attempt any *four* questions. $4 \times 15 = 60$

5. Reporting in BPO industry is structured. Explain the steps involved in reporting by drawing a statutory reporting process.

6. What are metrics and how are they developed ? Explain the metrics for R2R processes. Are there specific metrics for R2R ? Explain them.
7. What do you understand by cash management ? How can it be undertaken to maximize the cash inflows and slowing the cash outflows ? Discuss.
8. What do you understand by budgeting ? How is it different from forecasting ? Discuss the techniques of forecasting and methods of preparing cash budget.
9. Explain R2R process using diagrammatical representation and explain activities involved in intercompany accounting.