

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

Term-End Examination

June, 2014

BPOI-005 : RECORD TO REPORT (R2R)

Time : 3 hours

Maximum Marks : 100

Note : All the sections are compulsory.

SECTION - A

(All questions in this section are **compulsory**.)

1. State whether the following statements are true or false : 5x1=5
- (a) Bank float refers to the time taken by bank in collecting cheques.
 - (b) Automated entries are those entries which are not generated by the system directly.
 - (c) The team that signs off any exception resolution is called the controllership team.
 - (d) Bank reconciliation statement is prepared by the business.
 - (e) The term depreciation, depletion and amortization refer to one and the same.
2. Fill in the blanks : 5x1=5
- (a) Cost of fixed asset is in nature of _____ expenditure.
 - (b) The cost of an asset should be _____ to reflect its correct value.

- (c) In case of Joint Stock Companies charging of depreciation is _____.
- (d) _____ refers to allocation of cost of natural resources over time
- (e) In straight line method, depreciation on asset is charged on _____.

SECTION - B

3x10=30

(Answer **any three** questions from this section)

- 3. Discuss in detail the methods of cash forecasting.
- 4. Discuss Metrics used in R2R process.
- 5. Briefly explain the following :
 - (a) Financial reporting
 - (b) Management reporting
- 6. Discuss the Reporting process in BPO industry.

SECTION - C

4x15=60

(Answer **any four** questions from this sections)

- 7. Define why R2R is important for a Business. Define the different technology used in Record Report process.
- 8. Briefly discuss the methods of preparing cash budget.
- 9. Explain the management of cash in BPO industry. Discuss the factors determining cash flow.

10. Prepare bank reconciliation statement from the following :

	Rs.
(a) Over draft as per Pass Book.	6220
(b) Interest on over draft.	540
(c) Cheques issued but not presented for payment.	2400
(d) Cheques deposited but not yet collected.	10560
(e) Interest on investments collected by bank which has not been recorded in Cash Book.	120
(f) Bank column of receipt side of Cash Book is undercast.	100
(g) Bank column of payment side of Cash Book is overcast.	10
(h) Bank issued a draft on the request of the trader. It has not been recorded in Cash Book.	3000

11. Explain the Inventory Model and Stochastic Model of Cash Management in detail.
