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BPOI-005

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

Term-End Examination

June, 2020

BPOI-005 : RECORD TO REPORT

Time : 3 Hours

Maximum Marks : 100

Note : Attempt all Sections.

Section—A

1. State whether the following statements are True or False : 1 each
- (a) Intercompany Accounting is one of the sub-processes in R2R.
- (b) R2R has been outsourced to India due to managerial skills available in India.

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- (c) Cheque issued to customers but not presented for payment is difference due to error.
- (d) The increase in depreciation arising out of revaluation of fixed assets is debited to 'Revaluation Reserve'.
- (e) Baumol explains the cash holding principle under condition of certainty.

2. Fill in the blanks : 1 each

- (a) The term 'Float' refers to the time taken to collect cheques from the after the payments fall due.
- (b) In order to control overspending, all purchases must be within
- (c) There should be division of work between and reconciling.
- (d) Reporting for shareholders and lenders come under
- (e) Debtor's or creditor's reconciliation are also referred to as reconciliations.

Section—B

3. Attempt any *three* questions : 5 each
- (a) Explain diagrammatical representation of R2R process.
 - (b) State the process of creditor's reconciliation.
 - (c) State the advantages of preparing a Reconciliation Statement of Bank.
 - (d) Explain the ways to value special kinds of fixed assets.
 - (e) Discuss with example Declining-Balance Method of Depreciation.
4. Attempt any *three* questions : 5 each
- (a) Discuss technologies of forecasting used in preparing budget.
 - (b) Explain the motives involved in holding cash.
 - (c) Discuss the Generic metrics used in R2R.
 - (d) State the benefits of Financial Reporting.
 - (e) Explain "Reconciliation as a process."

Section—C

Note : Attempt any *four* questions.

5. "R2R is an integral function in any business which helps to get financial success." Do you agree with the statement ? Explain with the details of R2R process. 15
6. "Efficient cash management will aim at maximizing the cost inflows and slowing cash outflows." Discuss with examples. 15
7. What do you understand by Reporting ? Explain the categories of Reporting. What is reported in each category ? Discuss. 15
8. What are Cash Budgets ? Discuss its types. Explain the methods used for preparing cash budget. 15
9. What is Bank Reconciliation Statement ? Why is it prepared ? Explain the reasons of disagreement between the balances shown by cash book and the pass book. Give suitable examples.