

No. of Printed Pages : 4

BPOI-005/105

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

Term-End Examination

June, 2023

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

Time : 3 Hours

Maximum Marks : 100

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

(ii) Section B : Attempt six questions.

*(iii) Section C : Attempt any **four** questions.*

Section—A

1. Fill in the blanks : 1 each
- (a) The preparation of cash budget by the method of adjusted Profit & Loss Account is also known as

P. T. O.

- (b) is the most liquid asset that a business owns.
 - (c) There should be division of work between and reconciling.
 - (d) The type and level of controls in R2R can be understood by the kind of
 - (e) Metrics are derived from the of a process.
2. State whether the following statements are True or False : 1 each
- (a) Accuracy gets highlighted while performing quality checks (QC) or audits as an activity/process.
 - (b) Reporting for shareholders and lenders covers under Financial Reporting.
 - (c) It is important to present the financial numbers to the investors who would be required to ensure that process of accounting is in order.

- (d) When a fixed asset is obtained as a gift, the account to be credited is Capital Reserve Account.
- (e) Bank charges are credited to customers account in the bank's ledger.

Section—B

Note : Attempt any **six** questions from the following. 5 each

3. What is Inter-Company Reconciliation ? Discuss.
4. Explain the relevance of Record to Report (R2R) as a process.
5. Discuss the steps involved in Cash and Banking Management.
6. Discuss the ways to acquire fixed assets.
7. What are the reasons for providing depreciation ?
8. Explain Straight Line Method of Depreciation.
9. Explain the techniques of cash flow forecasting.
10. Explain the motives for holding cash.

Section—C

Note : *Attempt any four questions from the following.*

11. What are the steps involved in Reporting in R2R process ? Discuss. 15
12. What are the objectives of Cash Management ? Explain the methods of showing cash outflows. 15
13. Explain the issues of depreciation in detail which are stated in Accounting Standard-6 (AS-6). 15
14. What is Debtors and Creditors Reconciliation ? Explain the reasons for difference in balances. 15
15. Explain the step by step diagrammatical representation of the R2R process and give brief explanation of the steps involved. 15