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

Term-End Examination

June, 2015

BPOI-005 : RECORD TO REPORT (R2R)

Time : 3 hours

Maximum Marks : 100

Note : Attempt all the three sections.

SECTION - A

1. State whether the following statements are True or False : 5x1=5
- (a) Reporting for shareholders comes under Financial Reporting.
 - (b) TAT is related to effort planning.
 - (c) Metrics refers to measures of cash.
 - (d) Cash is the most liquid asset that a business owns.
 - (e) Lock box system is a method for accelerating outflows of cash.
2. Fill in the blanks : 5x1=5
- (a) The term Cash Management refers to the management of _____ .
 - (b) Time taken to perform an activity is called _____ .
 - (c) _____ is responsible for preparation and execution of sales budget.
 - (d) The preparation of cash budget by the method of adjusted profit and loss account is also known as _____ .
 - (e) New capitalists require companies to be _____ .

SECTION - B

3. Attempt **any three** questions : **3x5=15**
- (a) Explain the technologies used in Record to Report process.
 - (b) What is meant by inter-company reconciliation ? Explain.
 - (c) Briefly explain the procedure of preparing a BRS.
 - (d) Explain the Reason for disagreement in reconciliation statement.
 - (e) What is depreciation ? Describe the causes of depreciation.
4. Answer **any three** questions : **3x5=15**
- (a) Briefly explain the flow concept of business liquidity.
 - (b) Discuss the factors determining cash flow of an organisation.
 - (c) Why reporting in financial accounting is being outsourced ?
 - (d) Describe the downstream impact of errors.
 - (e) What is reporting ? Why is management reporting integral for the company ?

SECTION - C

- Attempt **any four** questions : **15x4=60**
5. Explain in detail the different categories of reporting.
6. How is Miller-Orr Model different from Baumol model ? How do you determine the upper limit and average cash level under Miller-Orr Model ?

7. “The choice of technique of cash flow forecasting depends upon a myriad of firm-specific factors”. Elaborate.
 8. Explain the different sub processes in R2R cycle.
 9. Discuss the methods of accounting for costs of various types of fixed assets.
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